Development of Strategic Human Resource Management towards Improvement Work Culture at Baitul Mal in aceh

Mukhsinuddin\textsuperscript{a}, Mikral Rinaldi\textsuperscript{a}, Yanto\textsuperscript{b}, Rahil Imainul Aprilian\textsuperscript{b}
\textsuperscript{a}STAIN Teungku Dirundeng Meulaboh, Indonesia
\textsuperscript{b}Universitas Bangka Belitung, Indonesia
muhmuhsin@gmail.com

Abstract
The optimization of human resources could achieve a goal and have great potential to manage Baitul Mal in Aceh Province as an Islamic Sharia Region. Thus, researchers are interested in researching how the strategy of human resources in the Baitul Mal of the Province of Aceh in improving the welfare of the community regarding the management of Zakat, Infaq, and Sadaqah (ZIS) funds in the Province of Aceh. This study aims to determine Human Resource management and strategy in developing a performance culture at Baitul Mal throughout Aceh Province. The approach used in this research is qualitative. While the methods used are observation, in-depth interviews, and documentation studies. This research collected data from the Baitul Mal of Aceh Province, West Aceh, South Aceh, and the Municipality of Banda Aceh. The result of this study is the development of Strategic Human Resource Management at Baitul Mal in Aceh has been carried out quite well. This is marked by an increase in the ability of Human Resources in planning and realizing programs and budgets in Baitul Mal, so that Zakat, Infaq and Sadaqah funds that have been collected can be distributed to people in need.

Article Info
- Received: 26\textsuperscript{th} December, 2022
- Revised: 20\textsuperscript{th} June, 2023
- Published: 30\textsuperscript{th} June, 2023
- Pages: 418-432
- DOI: 10.33019/ijbe.v7i2.625
- JEL: F63, O15
- Keywords: Development, Management, Human Resource, Strategic, Baitul Mal
1. Introduction

In 2020, Zakat, Infaq, and Sadaqah (ZIS) funds collected for all Baitul Mal in Aceh amounted to Rp. 280,272,773,069, a considerable amount, if it can be used to provide welfare and prosperity for people in need in Aceh. Baitul Mal in Aceh has several assistance programs such as assistance to the poor, assistance to poor communities, health service assistance, assistance to rehabilitate poor houses, assistance to Micro, Small, and Medium Enterprises (MSMEs), as well as underprivileged scholarships and Al-Quran hafiz scholarships. To manage this amount of funds, qualified and superior human resources are needed to plan and implement exceptional programs that benefit the community (Baznas, 2020).

For an organization or institution, the supporting factors for success are not limited to the number of funds owned or technology. Danilwan and Dirhamsyah (2022) emphasize that human resources are one of the factors that also play a role in supporting the organization's success. However, this will not materialize if Human Resources are not managed properly and correctly. With human resources who have superior knowledge and expertise in Zakat, Infaq, and Sadaqah management, the people's funds collected by the Baitul Mal can be managed as well as possible. To manage Human Resources in Baitul Mal, good and organizationally sound Human Resource Management is needed.

Human Resource Management at Baitul Mal is essential to maintain the organization's continuity so that it continues to run well and grow, improve employee quality, and create a harmonious work environment. To be able to achieve organizational goals that have been planned, the organization certainly requires strategic steps; Baitul Mal Human Resource Management must have actions and strategic thinking in managing existing resources within the organization.

Strategic Human Resource Management (HRM) is an approach that focuses on mechanisms for achieving organizational goals through human resources through strategies that are integrated into policies and practices (Boon et al., 2018). Strategic HRM aims to generate strategic capabilities that can ensure that the organization has skilled employees, willing to engage and motivated in order to achieve sustainable competitive advantage (Bouaziz & Smaoui Hachicha, 2018). The philosophical foundation of strategic HRM is based on a resource-based view, strategic fit, and strategic flexibility. Strategic human resource management can link human resources with strategic goals and objectives to improve business performance and develop an organizational work culture that encourages innovation, flexibility and competitive advantage (Moustaghfir et al., 2020).

Work culture is formed from the practice of good and correct strategic human resource management in an organization, planning and implementing strategic management that has been set to bring a positive work culture to the organization (Sareen, 2018). Work culture will determine which way Baitul Mal will go in the future, if strategic human resource development management brings a positive work culture, of course Baitul Mal will become an organization that can bring benefits to the people of Aceh, and vice versa a negative work culture will have a bad influence for the development of Baitul Mal in the future, the negative impact is making
Baitul Mal not optimal in managing people's funds that have been entrusted in the form of Zakat, Infaq and Sadaqah. Research conducted by Anwar dan Abdullah (2021), Chams dan García-Blandón (2019), Hamadamin dan Atan (2019) states that Human Resources Management is very important for an organization and is the main thing in determining the quality of employee performance. This can be achieved by developing strategic human resources through employee training and development. Based on the description above, the researcher is interested in conducting research on the development of Strategic Human Resource Management and its impact on Work Culture at Baitul Mal in Aceh.

2. Literature Review

Human Resource Management and Strategic Human Resource Management
Human resources are an important asset and play a role as the main driving factor in the implementation of all agency activities or activities, so they must be managed properly through Human Resource Management (Salamzadeh et al, 2019). According to human resource management experts are as follows: According to Stone et al (2020), human resource management is the withdrawal, selection, development, maintenance, and use of human resources to achieve both individual and organizational goals. According to Sukawati et al (2020) Human Resource Management is a science and art that regulates the relationship and role of the workforce so that it is active and efficient in helping the realization of company, employee and community goals. Strategic Human Resource Management is more interpreted as a mindset that departs from the concept, which provides a basis for strategic reviews of organizational context analysis. Human resource practice leads to choices in strategic plans for the development of a distinctive human resource strategy (Lopez-Cabrales and Valle-Cabrera, 2020). Nonetheless, Strategic Human Resource Management does not only focus on strategic planning but also relates to strategy implementation and strategic behavior of human resource specialists who work with line managers to ensure the achievement of organizational goals and the implementation of organizational values.

Work Culture
Human resources are an important asset for the company, companies that have a good work culture are an advantage for the company. Work culture is important for companies because work culture is a characteristic that distinguishes a company from other companies (Naranjo-Valencia et al., 2016). Work culture is a process of teaching certain knowledge and skills as well as attitudes so that employees are more skilled and able to carry out their responsibilities better (Clardy, 2008). Ideally, the work culture should be designed to realize organizational goals, while at the same time realizing the goals of individual workers. In the context of Islamic rules, work culture describes as performing tasks in meeting religious demands and is categorized as fulfilling religious obligations, which is categorized as worship (Dewi et al., 2020).
3. Research Methods

Sources of data in this study consisted of primary data and secondary data. According to Umanailo et al. (2019), the main data sources in qualitative research are words and actions obtained from informants through interviews, the rest is additional data such as documents and others. To obtain data and information, the informants in this study were determined with a specific purpose or intentionally where the informants had been previously determined. Informants are involved or experience the process of implementing and formulating programs in research locations. The research locations were the Baitul Mal of Aceh Province, Baitul Mal of Banda Aceh City, Baitul Mal of West Aceh Regency, and Baitul Mal of South Aceh Regency.

Data collection techniques were carried out in this study through three methods, namely observation, interviews, and documentation. Meanwhile, data processing and descriptive analysis were carried out to identify strategic human resource development management and its implications for improving the work culture at Baitul Mal in Aceh. Descriptive research is conducted based on descriptive data from the status, circumstances, attitudes, relationships, or systems of thought of a problem which is the research object. After obtaining the data obtained in this study, the next step is to manage the collected data by analyzing the data, describing the data, and drawing conclusions. To analyze this data using qualitative data analysis techniques because the data obtained is a collection of statements. The process of data analysis begins by examining all available data from various sources, namely through observation, interviews, and documentation.

4. Results

Development of Strategic Human Resource Management at Baitul Mal Aceh Province

The results of interviews with the Head of the Legal, Personnel, and General Sub-Division of the Baitul Mal Aceh Province, Ms. Irmawati, the researchers obtained information that the total number of human resources totaled 91 people, consisting of 7 Supervisory Board members, 5 Commissioners, 11 professionals and 68 people who are in the secretariat. With this number of human resources, running an organization as large as Baitul Mal in Aceh province is very supportive. We hope that enormous human resources can positively impact the carrying out of work programs owned by the Baitul Mal of Aceh Province. From the educational qualifications, five people have Strata-III academic qualifications, as many as 23 people have Strata-II educational qualifications, 43 people have Strata-I educational qualifications, two people have Diploma-II educational qualifications, and 11 people with high school education qualifications.

The interviews show that the human resources in the Baitul Mal of Aceh Province consist of various scientific disciplines, most of which are sharia, general and social disciplines. With different educational backgrounds, the Aceh Province Baitul Mal organization can be built from their respective fields of knowledge. However, it cannot be denied that the existing human resources are not yet fully aligned with the organization's needs. However, from the existing human resources, the
The researcher asked informants about the process of recruiting or transferring employees in the Baitul Mal of Aceh Province; from the answers of the informants, it was obtained that the Baitul Mal agency submitted requests for employees needed by the organization to the Aceh Province Personnel Agency, but in reality, when there was an employee mutation, in fact, employees who enter the Baitul Mal organization sometimes do not comply with the requests and needs of the organization. Recruitment and employee transfer activities are mostly motivated by political interests, so the Baitul Mal management of Aceh Province experienced difficulties in efforts to develop human resources.

On the same occasion, the researcher conducted an interview with the Head of the Baitul Mal Secretariat of the Aceh Province: Mr. Rahmad, regarding the development of strategic human resources related to training, education, workshops, and technical guidance programs associated with the development of human resource capabilities in Baitul Mal Aceh Province. From the description of the head of the secretariat, strategic Human Resource development programs related to training, technical guidance, workshop, and so on for the Baitul Mal Aceh Province already have these programs, the purpose of which is to improve capabilities, skills, and skills for employees in the organization, even this activity program is not only given to employees in Baitul Mal Aceh. Still, it usually always provides equal opportunities for Baitul Mal at the district level in Aceh Province, so that the human resource development program can provide the same understanding and knowledge to all Baitul Mals. The mall in Aceh. Baitul Mal Aceh Province also often becomes a facilitator for Aceh province if there are training and technical guidance activities held by the national BAZNAS.

As an Agency or Institution at the Provincial level which has the authority to oversee the Baitul Mal at the Regency level, the Baitul Mal of the Aceh Province should have become the mover and facilitator in efforts to develop Strategic Human Resources in the Baitul Mal in the Aceh Province. So education, training, and technical assistance programs are very much needed to be given to Baitul Mal Employees to create better capabilities in helping Baitul Mal become a Sharia institution engaged in implementing Zakat, Infaq, and Sadaqah. It is hoped that by being given training and education, employees will have a better character at work, have a positive work culture for the organization, to be able to provide better performance in the future so that Baitul Mal becomes an agency or institution capable of providing welfare and prosperity. For the people of Aceh, from the management of Zakat, Infaq, and Sadaqah.

The Development of Strategic Human Resource Management must certainly have a positive impact on the organization regarding the implementation of the performance of the programs that have been planned so far at the Baitul Mal of Aceh Province in recent years, in terms of the Zakat, Infaq, and Sadaqah collection target and the Realization of Collection has not met the target that has been set stipulate, so in terms of the target of Zakat, Infaq and Sadaqah distribution and the realization of Zakat, Infaq and Sadaqah distribution has also not met the targets that
have been planned. As an example of comparison in planning and realizing programs and budgets, researchers set Zakat, Infaq, and Sadaqah revenue targets and realized Zakat, Infaq, and Sadaqah revenues in 2020, and Zakat, Infaq, and Sadaqah distribution targets and realized Zakat, Infaq and Sadaqah distribution in 2020 at Baitul Mal Aceh Province.

Graph 1. Graph of targets and realization of collection or distribution of Zakat, Infaq and Sadaqah to the Baitul Mal of Aceh Province

From the graph above, we can conclude that for 2020 the target for collecting Zakat, Infaq, and Sadaqah carried out by Baitul Mal Aceh Province is Rp. 98,073,009,315, but only Rp. 82,544,196,511 that can be collected, or 84.16% that can be realized. In the distribution of Zakat, Infaq and Sadaqah funds in 2020, the target is Rp. 70,250,190,000, only 89.38% or Rp. 62,792,935,767. The inability to realize programs and budgets is caused by several factors. When viewed from internal factors, it is caused by the inability of human resources in the organization. Still, there are also those caused by external factors such as the Covid-19 Pandemic period, which made the planned programs and budgets unable to be realized.

Effect of Developing Strategic Human Resource Management in Improving Work Culture in the Baitul Mal of Aceh Province

From the results of observations and interviews that have been conducted, it can be concluded that the development of Strategic Human Resource Management that has been carried out by the Baitul Mal of Aceh Province in the form of training, education, and technical guidance programs to improve the abilities and skills of existing employees, has been able to influence which is good in increasing the capacity of employees, as well as when viewed from the ability to work together in
a unit or team, it can be seen that the existing human resources can establish good cooperation in efforts to complete the planned program and budget.

However, when viewed from the level of discipline possessed by employees, there are still disciplinary violations committed by human resources in the organization. This indicates that strategic human resource development in the Baitul Mal of Aceh Province, when viewed from an increase in individual capabilities and cooperative abilities, has had a good influence on the organizational work culture, from the point of view of disciplinary enforcement it has not been fully able to discipline the existing human resources within the organization. There are still employees who arrive late, go home early and sit in coffee shops during working hours.

It is hoped that with the development of Strategic Human Resource Management at Baitul Mal Aceh Province, it can provide a good and positive influence on the organizational work culture so that having an excellent corporate culture can improve organizational performance to give prosperity and welfare to the people of the province Aceh in general through good work programs and budget realization.

**Development of Strategic Human Resource Management at Baitul Mal City of Banda Aceh**

From the results of interviews with the Head of the Baitul Mal Secretariat of the City of Banda Aceh, Mr. Wahyudi, the human resources in the Baitul Mal of the City of Banda Aceh amounted to 36 people for the secretariat section, plus a Supervisory Board of 5 people, and five people for the implementing agency. As for the educational qualifications of employees in the secretariat, there are six people with academic qualifications of Strata-II; for the educational qualifications of Strata-I, there are 28 people, six people with Diploma-III educational qualifications, and six people with high school educational qualifications. The human resources in Baitul Mal, City of Banda Aceh, consist of various disciplines and fields. From the results of the interviews, the organization still needs additional professional workers to optimize the collection and distribution of Zakat, Infaq, and Sadaqah funds in Banda Aceh.

For professionals, Baitul Mal Kota Banda Aceh conducts recruitment directly by providing information on recruiting professionals through the Baitul Mal website and mass media by making the required qualifications. The recruitment and transfer processes at Baitul Mal in Banda Aceh City were carried out as professionally as possible based on the organization's needs. However, there were also political policies underlying the recruitment and transfer processes that occurred. It will become a new problem for the organization if there is a transfer of employees entering, but not by the needs of the organization, even if there are human resources that have been needed by the organization suddenly transferred to another organization. The current state of human resources at Baitul Mal, Banda Aceh City, has not met the organization's needs. There are several areas of work that require additional human resources to be able to maximize the performance that has been planned.
To develop strategic human resource management related to training, education, and technical guidance programs, Baitul Mal Kota Banda Aceh does not yet have a specific human resource development work program. Training, education, and technical guidance programs are not specifically on the activity agenda in the Baitul Mal DIPA, Banda Aceh City. So far, Baitul Mal Kota Banda Aceh has participated in training, education and technical guidance held by Baitul Mal Aceh Province and BAZNAS, as well as other institutions.

Baitul Mal Kota Banda Aceh will try as much as possible to follow every training, education, and technical guidance agenda carried out by other institutions related to the management of Zakat, Infaq, and Sadaqah, so that the human resources in the organization can develop themselves and their abilities for organizational progress. Organizational leadership also directs human resources within the organization to learn independently related to the areas of responsibility within the organization, of course, by educational background.

The Development of Strategic Human Resource Management at Baitul Mal Kota Banda Aceh so far has been able to have a good influence on the organization in realizing existing work programs even though it has not been fully able to realize the programs and budgets that have been planned. As an example of comparison in planning and implementing programs and budgets, researchers make targets for Zakat, Infaq and Sadaqah receipts and realization of Zakat, Infaq and Sadaqah receipts in 2020, and Zakat, Infaq and Sadaqah distribution targets and realization of Zakat, Infaq and Sadaqah distribution in 2020 in Baitul Mali, Banda Aceh City.

![Graph 2. Graph of targets and realization of collection/distribution of ZIS at Baitul Mal Kota Banda Aceh](source: Primary Data, 2020)
From the graph above we can conclude that for 2020 the target for collecting Zakat, Infaq and Sadaqah carried out by Baitul Mal Aceh Province is Rp. 22,349,130,000, but only Rp. 16,902,591,998 that can be collected, or 75.64% that can be realized. In the distribution of Zakat, Infaq and Sadaqah funds in 2020, the target is Rp. 16,902,591,998, only 91.02% or Rp. 15,385,281,000. The inability to realize the targeted program and budget is due to the Covid-19 pandemic and internal factors such as the lack of human resources in running the organization.

**The Influence of Strategic Human Resource Management Development in Improving Work Culture in Baitul Mal, Banda Aceh City**

From the results of observations and interviews that have been conducted, it can be concluded that the development of Strategic Human Resource Management that has been carried out by Baitul Mal in the city of Banda Aceh through training, education, and technical guidance has had an influence on the development of organizational work culture, especially in improving employee abilities and skills. That exists, when viewed from the culture of cooperation between individuals and units, the development of strategic human resource management is already going well, the improvement of cooperative relations looks more solid in carrying out the realization of existing programs and activities.

It is hoped that with the development of Strategic Human Resource Management at Baitul Mal, Banda Aceh City, it can have a good and positive influence on the organizational work culture, so that having a good organizational culture is able to improve organizational performance in an effort to provide prosperity and welfare to the community aceh in general through good work programs and budget realization.

**Development of Strategic Human Resource Management at Baitul Mal, West Aceh District**

From the results of interviews with the Head of the Baitul Mal of the West Aceh District, Mr. Bachtiar, the human resources in the Baitul Mal of West Aceh Regency totaled 46 people, as many as 19 people in the Secretariat section, 27 people in the executor section, plus the Supervisory Board of 10 people. As for the educational qualifications of employees in the sectariat, there are 3 people with educational qualifications of Strata-II, for educational qualifications of Strata-I there are 22 people, 21 people with high school education qualifications. The human resources in Baitul Mal, West Aceh Regency consist of various disciplines and different fields. From the results of the interviews conducted, the organization really needs to increase the capacity of existing employees, because most of them are high school graduates who fill many ordinary staff positions in the organization.

The process of recruitment and mutation that occurred in the West Aceh District Baitul Mal was left entirely to the policies of the West Aceh district government, this is of course a separate problem in efforts to develop existing human resource capabilities. The leadership of Baitul Mal, both orally and in writing, always asks the Regional Leadership through the Personnel Agency to provide personnel or employees who are in accordance with the qualifications needed by the
organization, but it often happens that the mutation agenda that occurs does not match the expectations of the organization. Several cases of mutations were caused by political issues.

The Development of Strategic Human Resource Management at the Baitul Mal of West Aceh District so far has been able to have a good influence on the organization in realizing existing work programs even though it has not been fully able to realize the programs and budgets that have been planned. As an example of comparison in planning and implementing programs and budgets, researchers make targets for Zakat, Infaq and Sadaqah receipts and realization of Zakat, Infaq and Sadaqah receipts in 2020, and Zakat, Infaq and Sadaqah distribution targets and realization of Zakat, Infaq and Sadaqah distribution in 2020 in Baitul Mal, West Aceh Regency.

The Development of Strategic Human Resource Management at the Baitul Mal of West Aceh District so far has been able to have a good influence on the organization in realizing existing work programs even though it has not been fully able to realize the programs and budgets that have been planned. As an example of comparison in planning and implementing programs and budgets, researchers make targets for Zakat, Infaq and Sadaqah receipts and realization of Zakat, Infaq and Sadaqah receipts in 2020, and Zakat, Infaq and Sadaqah distribution targets and realization of Zakat, Infaq and Sadaqah distribution in 2020 in Baitul Mal, West Aceh Regency.

Graph 3. Graph of targets and realization of collection/distribution of ZIS to the Baitul Mal of West Aceh Regency

Source: Primary Data, 2020
From the graph above we can conclude that for 2020 the target for collecting Zakat, Infaq and Sadaqah carried out by Baitul Mal Aceh Province is Rp. 12,574,384,555, 100% realizable. In the distribution of Zakat, Infaq and Sadaqah funds in 2020, the target is Rp. 12,574,384,555, it can be realized that the distribution is 98.30% or Rp. 12,360,745,543.

**Effect of Developing Strategic Human Resource Management in Improving Work Culture in Baitul Mal, West Aceh District**

From the results of observations and interviews that have been conducted, it can be concluded that the development of Strategic Human Resource Management, which has been carried out by the Baitul Mal district of West Aceh through training, education, and technical guidance they have participated in can have an influence on the development of organizational work culture from achieving realization work program and budget when viewed from the culture of cooperation between individuals and units, the development of strategic human resource management is already moving in a better direction, to increase employee discipline, if more attention is needed from the leadership of Baitul Mal so that the organization can run optimally, many employees are not in place during working hours, and sit in coffee shops during working hours.

It is hoped that with the development of Strategic Human Resource Management in Baitul Mal, West Aceh Regency, it can have a good and positive influence on the organizational work culture, so that having a good organizational culture is able to improve organizational performance to provide prosperity and welfare to the community west aceh through good work programs and budget realization.

**Development of Strategic Human Resource Management at Baitul Mal, South Aceh District**

From the results of an interview with the Head of the Baitul Mal Secretariat of the South Aceh District, Mr. Asrijal Junaidi, the human resources in the Baitul Mal of South Aceh Regency currently number 36 people, as many as 15 people in the Secretariat section, 16 people in the executor section, plus Supervisory Board of 5 people. The education qualifications for employees are 3 people with Strata-II education qualifications, 22 people for Strata-I education qualifications, 1 person for Diploma-III qualifications, 1 person for Diploma-II, and 9 people with High School education qualifications. The human resources in Baitul Mal, West Aceh Regency consist of various disciplines and different fields. From the results of the interviews conducted, the South Aceh District Baitul Mal is in dire need of professionals in the management of Zakat, Infaq and Sadaqah, the organization has recruited according to the required qualifications, but until this research was carried out, no appointment letter had been issued by the Regional Government.

The recruitment and transfer process that took place at Baitul Mal in South Aceh Regency was fully authorized and under the policy of the South Aceh Regency government, currently almost all the secretariat members on duty at Baitul Mal Aceh Selatan are of working age waiting to retire. The mutation system carried out by the Regency Government has not been fully based on organizational needs, there are certain political elements in the placement of human resources in the Baitul Mal
of South Aceh Regency. The existence of employees who are waiting for retirement is an obstacle for organizations in efforts to develop the capabilities and skills of employees in managing Zakat, Infaq and Sadaqah funds. So a policy was taken to recruit young and potential workers as professionals in order to improve organizational performance.

In an effort to develop Strategic Human Resource Management related to training, education and technical guidance programs aimed at increasing the capacity of Human Resources in organizations, Baitul Mal South Aceh Regency does not yet have a special program related to this matter. Baitul Mal South Aceh District does not yet have its own training program in their DIPA, so far the South Aceh District Baitul Mal has participated in training, education and technical guidance programs conducted by Baitul Mal Aceh Province and BAZNAS and other institutions. The leadership of the West Aceh District Baitul Mal always welcomes and is very enthusiastic about instructing its employees to take part in any training, education and technical guidance held by other institutions, both at the provincial and national levels. Because the leaders hope that by participating in the event, they can increase their ability to manage Zakat, Infaq and Sadaqah in the South Aceh district.

The Development of Strategic Human Resource Management at the Baitul Mal of South Aceh Regency has so far been able to have a good influence on the organization in realizing existing work programs even though it has not been fully able to realize the programs and budgets that have been planned. As an example of comparison in planning and implementing programs and budgets, researchers make targets for Zakat, Infaq and Sadaqah receipts and realization of Zakat, Infaq and Sadaqah receipts in 2020, and Zakat, Infaq and Sadaqah distribution targets and realization of Zakat, Infaq and Sadaqah distribution in 2020 in Baitul Mal, South Aceh Regency.

<table>
<thead>
<tr>
<th>Collection Targets</th>
<th>Realization of Collection</th>
<th>Distribution Targets</th>
<th>Distribution Realization</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rp7,000,000,000</td>
<td>Rp6,966,560,849</td>
<td>Rp7,000,000,000</td>
<td>Rp6,960,959,501</td>
</tr>
</tbody>
</table>

Graph of Targets and Realization of Collection and Distribution
Graph 4. Graph of targets and realization of collection/distribution of ZIS to the Baitul Mal of South Aceh Regency

Source: Primary Data, 2020

From the graph above we can conclude that for 2020 the target for collecting Zakat, Infaq and Sadaqah carried out by Baitul Mal Aceh Province is Rp. 7,000,000,000, and can be realized as much as Rp. 6,695,560,849 can be realized by 95.66%. In the distribution of Zakat, Infaq and Sadaqah funds in 2020, the target is Rp. 7,000,000,000, it can be realized that the distribution is 95.58% or Rp. 6,690,959,501.

Effect of Developing Strategic Human Resource Management in Improving Work Culture in Baitul Mal, South Aceh District

From the results of observations and interviews that have been conducted, it can be concluded that the development of Strategic Human Resource Management which has been carried out by the Baitul Mal district of West Aceh through training, education, and technical guidance they have participated in can have an influence on the development of organizational work culture from achieving program realization work and budget. When viewed from the culture of cooperation between individuals and units, the development of strategic human resource management is already moving in a better direction, in an effort to increase employee discipline, there needs to be an increase in discipline for working hours and discipline during working hours.

It is hoped that with the development of Strategic Human Resource Management in Baitul Mal, South Aceh Regency, it can have a good and positive influence on the organizational work culture, so that having a good organizational culture is able to improve organizational performance in an effort to provide prosperity and welfare to the community south aceh through good work programs and budget realization.

5. Conclusion and Suggestion

This study focuses on how Strategic Human Resource Management could impact the work culture well in Baitul Mal Aceh. It could be concluded that the development of Strategic Human Resource Management at Baitul Mal in Aceh has been carried out quite well. Following the development of Human Resources through training and education and technical guidance is able to provide a better work culture improvement for the organization. This is marked by an increase in the ability of Human Resources in planning and realizing programs and budgets in Baitul Mal, so that Zakat, Infaq and Sadaqah funds that have been collected can be distributed to people in need. The culture of cooperation is also increasing within the Baitul Mal organization in Aceh, with increased cooperation being able to contribute to better performance so that the impact on Baitul Mal’s performance is getting better. We hope that the development of Strategic Human Resource Management it will be able to create discipline in the existing human resources in the organization to improve better and create a positive work culture for the Baitul Mal organization in Aceh.
The suggestions from researchers include, first, Baitul Mal as an institution that collects and distributes Zakat, Infaq and Sadaqah funds to be able to create human resource development programs so that the capabilities and knowledge of human resources in the organization can be increased through training, education, and bimtek. Second, to the Provincial or District Governments to be more serious in placing Human Resources in Baitul Mal, because during the recruitment and transfer process the political element emphasized more than the element of professionalism.

References
