

## Management Control System of Asnaf Entrepreneurship Programs: A Focus on Belief Control

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**Abstract.** Besides a permanent assistance to incapable asnaf, zakat can also be given as temporary assistance to productive zakat recipients. The establishment of entrepreneurship programs for selected asnaf is one of the initiative done by zakat institutions in order to help asnaf independently earn their living and break free from zakat. This qualitative study focuses on the entrepreneurship programs by two zakat institutions namely Zakat Institution A (ZIA) and Zakat Institution B (ZIB) where some portions of zakat collected are distributed productively to selected asnaf in the form of business capital. There's an increase expectation towards zakat institutions in improving the management of zakat fund. To some extent, zakat organizations are expected to be managed like a private corporation which includes implementation of formal management control system (MCS) in its operation. The objective of the study is to explain the impact of MCS in the entrepreneurship program set up for asnaf. A total of seven interviews among officers in charge of entrepreneurship programs and asnaf in both organizations were carried out. Levers of control (LOC) have been used as the applied framework representing MCS. The study only focuses on one LOC which is Belief Control. It was found that belief on the importance of religiosity and belief on the importance of entrepreneurship program has an association with the success of asnaf entrepreneurs. This study is intended to contribute to the future improvement plans of other entrepreneurship programs for the poor and needy especially by other zakat institutions. It includes implementation of Belief Controls expected to influence the success of entrepreneurship programs. With such improvements, it will indirectly create confidence amongst zakat payers in Malaysia and Muslims as a whole.

### Introduction

Paying zakat is a major religious duties and one of the five pillars in Islam and is expected to be paid by all practicing Muslims who have surplus wealth and earnings. It is a unique instrument for poverty alleviation as wealth is transferred from those with surplus earnings to eight categories of zakat recipients including the poor and needy. However, the distribution of zakat fund is not to create a dependence society but it is for improving the life of unfortunate by minimizing the gap between the poor and the wealthy and finally eradicating poverty. One of the main objective of zakat is to achieve socio-economic justice (Adnan & Bakar, 2009). Although zakat can sometimes become a permanent assistance to the incapable asnaf with permanent disability or due to old age factor, however it can also be given as temporary assistance to the capable asnaf. It means that the asnaf are in good health and perfect physical ability. They will be categorised as productive zakat recipient and entitled for temporary assistance only (Ibrahim & Ghazali, 2014). The assistance is given until they can independently earn their living and be self-sustenance.

In Malaysia, its zakat administration is under the supervision and responsibility of every state, which are the State Council of Islamic Religion or Majlis Agama Islam Negeri. At present, there are fourteen *zakat* institutions in the whole Malaysia. The current scenario is showing that even though zakat institutions are non-profit organizations, it is required to implement effective zakat management including formal control in its zakat management in order to fulfil the demand from the public, especially from the zakat payers (Syed Yusuf, 2011). This is similar to the reformation in management system that needs to be done by non-profit organizations in order to fulfil the demand from funding agencies. The reformation in management system includes implementation of management control system (MCS). The issue of management control system (MCS) is related not only for the operation of zakat institutions as a whole but also very significant in managing their entrepreneurship programs (Hamdan, Othman, & Wan Hussin, 2012). Considering the significant contribution of MCS, this paper focuses on one part of control which is Belief Control that may influence the success of entrepreneurship program run for the asnaf.

The remaining of the paper is structured as follows. The next section will discuss on two zakat institutions selected in this research and explains about their entrepreneurship program. Section 3 and 4 discuss MCS and Levers of Control (LOC) as the applied framework used in representing MCS. However, the discussion of LOC is only focusing on Belief Control

as the only control studied in this research. Section 5 explores on significant Belief Controls that exist in both zakat institutions selected. Section 6 concludes the paper.

#### ASNAF ENTREPRENEURSHIP PROGRAM IN ZAKAT INSTITUTION A AND B

Out of fourteen zakat institutions in Malaysia, ZIA and ZIB were chosen as the study site. Both are located in Klang Valley. ZIA is considered as the pioneer in introducing a comprehensive entrepreneurial program (Mohd Balwi & Abd Halim, 2008). The reason for choosing both zakat institutions is due to large amount of zakat distribution for their entrepreneurship program. Starting from 2012, the collection for each ZIA and ZIB has exceeded RM400 millions. The cumulative amounts for both organizations were almost equal to half of the amount collected by the other twelve zakat institutions in Malaysia (Yusof, 2013). With high amount of zakat collected, the amount distributed to asnaf is also high, including the allocation for entrepreneurship programs. The amount of zakat distribution for ZIA in 2013 amounted to RM463.5 millions and out of that amount, RM17.3 millions were allocated to economic development program or entrepreneurship program (LZS, 2014). While for ZIB, zakat distribution in 2013 amounted to RM435.4 millions and out of that amount, RM4.3 millions were allocated to the asnaf entrepreneurship program (PPZ-MAIWP, 2014). With a higher amount of zakat allocated for the entrepreneurship program in ZIA and ZIB compared to other zakat institutions, more controls are practiced in both case studies. Richer data regarding management control systems are available by choosing both zakat institutions.

**Zakat Institution A.** ZIA has introduced business capital assistance scheme as one of the programs under Economic Development Program. This program focuses mainly on the faqir, masakin and muallafat, three out of the eight categories of people defined in the Al Quran who are entitled for zakat payment or considered as zakat beneficiaries. Commitment and hardworking are among the criteria considered in choosing qualified asnaf to become entrepreneurs. Asnaf must also be capable mentally and physically with certain level of ability and interest in entrepreneurship. The selected asnaf will first undergo Pre-Capital Assistance Course. During the course, information about basic entrepreneurship skills, marketing skills, basic financial knowledge, information regarding supports available and knowledge on business plan preparation will be disseminated to the asnaf. Finally, when they are ready to start a business, they can submit a working paper and start applying for business capital assistance from ZIA.

There are two categories of capital assistance given to recipients. The first is the distribution of capital assistance based on the application made by the recipients to operate their own business. Secondly, ZIA also provides assistance for selected businesses that have been identified by the management. The amount of capital under RM5,000 categories is meant for the faqir, masakin and muallafat to run small businesses like selling nasi lemak, fried banana and others. The amount of capital between RM5,000 to RM50,000 categories are meant for businesses on a larger scale like restaurant, laundry shop and others. LZS as one of the subsidiaries under Selangor Islamic Religious Council work collaboratively with another subsidiary established specially for the entrepreneurship program known as Z. Potential asnaf entrepreneurs that have been identified by ZIA will be placed under the supervision of Z. The body manages and monitors asnaf who are in the final process to break free from poverty. Various other strategies are carried out by ZIA to ensure the zakat money that has been allocated to the Economic Development Program brings out the best potential in their asnaf. It is not sufficient to expect success from the poor and needy just by providing capital assistance. Other strategies in management control system also become part of the critical success factor (Abd Rahman & Ahmad, 2011).

**Zakat Institution B.** According to the Assistant Manager of Family and Economic Unit, zakat distribution in the form of business assistance has long being practiced in ZIB. It involved small amount of zakat distribution. The capital assistance was in between two or three thousand ringgit per entrepreneur. However starting from 2005, there was a great increase in the amount of zakat distributed due to increase in demand for business capital and business equipments among asnaf entrepreneurs. There was an incidence when amount distributed in the form of business equipment has achieved forty thousand ringgit for a single case. However, the amount was later considered too high which may cause many problems especially since there was no monitoring being carried out at that time. The amount was then reduced to not more than five thousand ringgit per case together with some monitoring being done towards the asnaf who received business capital.

In 2014, due to the increase in business needs, ZIB considered five thousand ringgit of business capital as insufficient. ZIB also takes into consideration the amount that ZIA allocated to their asnaf. It is because the nature of business requirements for asnaf in both areas is not much difference due to the similar geographic and culture in these two areas. Therefore in October 2014, ZIB has proposed in its strategic plan for an increase in business assistance to the asnaf. A maximum amount of thirty five thousand ringgit has been approved by the committee and endorsed by Yang Dipertuan Agong. The new policy was effective in 2015.

The approval of capital increment to be released to asnaf comes with a control policy. The thirty five thousand ringgit will not be released in lump sum. It will be released in stages. For the first application, ZIB will release a maximum amount of five thousand ringgit. If the asnaf has shown some business progress, commitment in their work and ability to

move forward, they can make a second application. For the second application and thereafter, the asnaf will be allocated a business assistance of ten thousand ringgit until the whole amount reaches thirty five thousand ringgit.

#### MANAGEMENT CONTROL SYSTEM

Zakat money distributed as business capital is meant for business and therefore it should not be used for other purposes. In reality, not everybody realise about these obligation. Due to that, it is important for zakat administrators to provide some form of control to make sure that all activities run by the asnaf businessman are contributing to the achievement of strategic objectives set by them. A management control system which is formal, involves structured process and designed to monitor behaviours is considered suitable to be used by service and not-for profit organizations as well as small organization (Chenhall, Hall, & Smith, 2009). Effective management control system is expected to increase the success rate in asnaf entrepreneurship program and will be able to achieve efficiency in zakat implementation. An influential expert in Management Control, Anthony (1965) defined management control as “the processes by which managers assure that resources are obtained and used effectively and efficiently in the accomplishment of the organization’s objectives”. Management control also indicates management’s efforts to influence other members of the organization in achieving the organization’s mission and strategies (Watts & McNair-Connolly, 2012).

One way to classify control is to segregate between formal and informal controls. Formal controls are more visible and easily measurable. It include setting of goals or strategies, procedures, performance measures, incentive plans and explicit rules set by the management (Anthony & Govindarajan, 2003). The elements of formal control are more visible and easily measurable and therefore it is more suitable for situation where there are more certainties than uncertainties. By contrast, informal controls include shared values, cultures, norms, mutual commitments among members of the company and acceptable behaviour which are unconsciously developed. In today’s organizations, it seems necessary for organizations to integrate both formal and informal control in developing its control system. Management control system can be very effective when both formal and informal controls being combined (Cugueró & Rosanas, 2011).

Non-profit organizations are well known of having an informal control system (Tucker & Parker, 2013). There is a greater demand nowadays from various stakeholders especially the funding agencies that wants the non-profit organization to improve its traditional management control system and moves into formal forms of control (Chenhall, Hall, & Smith, 2010). In the case of zakat institutions, zakat payers as one of the most important stakeholders demand to see a more corporate image management in zakat institution and an efficient distribution of zakat (Ahmad & Wahid, 2014). The implementation of formal controls as practiced by profit making organizations is part of the corporate image management demanded to be practiced also by zakat institutions.

#### LEVERS OF CONTROL

The formal control in this study is explained using the concept of LOC to represent MCS. LOC has been descriptively introduced by Simons (1995). Simon’s framework was derived inductively from the data collected from over one hundred highly regarded companies. Earlier studies have revealed LOC framework as the most commonly known, preferable and applied framework for management accounting control research (Bellora & Gunther, 2011). LOC framework is preferable than other frameworks because of the benefits identified from combining and balancing the usage of different control systems in improving performance (Bellora & Gunther, 2011; Kimura & Mourdoukoutas, 2000). There are four sets of control mechanisms in Simons’ framework which are belief, boundary, interactive and diagnostic control. Simon associated the four controls with four strategies which are core values, risks to be avoided, strategic uncertainties and critical performance variables. Belief system relates to core values strategy. The second strategy, risk to be avoided is controlled by the boundary system while strategic uncertainties are controlled by the interactive control system. The last strategy, critical performance variables are controlled by the diagnostic control system. This study will only focus on one aspect of LOC which is Belief Control.

#### BELIEF CONTROL

Belief control is part of business strategy which addresses the core values in an organization, highlighted in the mission, vision and other formal statement. It creates direction, gives guidance as well as motivation and inspiration for everyone involved with the organization in order to achieve organization’s objective. It will define organization’s character and help to guide the actions taken in the whole organization. It provides clear understanding to the employees about the core values of the business which sometimes are not clearly understood due to the complex nature of business nowadays. The importance of belief system is admitted by Kimura and Mourdoukoutas (2000), who stressed that the process of integrating the four elements of management control systems must begin with belief control. It will set a guideline for organization’s future direction and will be relevant to control employees’ behavior in pursuing such mission.

According to Simons (1995), although belief statements are sometimes criticized for lacking in substance, however the

main purpose of belief is to give direction and promote core values of an organization. Belief does not have to appear only in formal statements but can also be projected through the habit and actions taken. Collier (2005) in his study on “Entrepreneurial control and the construction of a relevant accounting” shared how a manager sets an example of a cost control culture by continuing to travel economy class. This is how the manager communicated his belief-vision to his employees where he portrayed actions that speak louder than words. The belief might not appear in a formal statement but can be internalized through the habit and actions taken.

## FINDINGS AND ANALYSIS

It was discovered that belief controls exist in both ZIA and ZIB. However, it does not exist in the form of formal statements and clearly displayed throughout the organization, but in its own unique forms. This is in line with the critiques given on the limitation of Simons’ framework which argued that the framework put too much focused on the formal controls and ignore the informal, social controls (Collier, 2005). Informal control processes such as group norms, identity formation and ideology, socialization, and culture might not appear in organization’s chart of mission and vision. Among the two significant Belief Controls that exist in the organizations are explained below:

**A) Belief on the Importance of Religiosity.** One of the belief systems being internalized in ZIA and ZIB is how they view the success of their asnaf entrepreneurs. ZIA has its own interpretation on the success of its asnaf. This is evidenced by the following excerpt by ZIA District Management Executive:

*In ZIA, we determine the success of asnaf not only from their level of income or from material perspective only, but from the internal or spiritual angle. They probably think that their lack of material belongings that puts them in the poor and needy group. However, they have been explained that it is not only about lacking of money.*

Religiosity becomes main priority in the belief system of ZIA and ZIB. In order to determine success, they will not only consider material achievement. They instill the concept of success from both worlds, now and hereafter. In ZIA, all asnaf who applied for business capital assistance will have to undergo a two days course for asnaf after they have submitted their application for business assistance. This course is known as Pre-Approval Capital Assistance Course or “*Kursus Pra-Kelulusan Bantuan Modal*”. Religious slot will be the leading slot in this compulsory course for asnaf who applied for business assistance. This is because ZIA belief that religiosity plays an important role in determining success. This belief system is indirectly expressed and understood by asnaf through the things that are emphasized during the courses held for them. An asnaf involved in goat breeding business understood that ZIA requires all new asnaf to attend basic religious course and strengthen their spiritual belief. They must first improve their religious understanding as well as their family members. Then only ZIA will provide them courses that are related to their skills. He knew that ZIA stressed on success in both world, here and thereafter. His view is supported by the following excerpt from an asnaf involved in a laundry business:

*In every courses conducted, they will always talk about the privilege of being the hand that gives rather than the hand that receives. The importance of prayer will always be stressed. Additional prayers like qiamullail will be done in almost every course that we attended.*

It is obvious that religious aspect needs to be emphasised to the asnaf because there are still many who are not really practicing the religion. In a basic entrepreneurship course conducted by ZIB on 29<sup>th</sup> April 2015, almost 80% of the total audiences admitted that they still cannot fulfil the first ‘Rukun Islam’ which is the five times prayer requirement. With an intention to make the participants realised about their mistakes, the consultant in charge for the program said the following to his audiences, “You will not be successful in this world and you also will not be successful in the life thereafter because you did not fulfil your responsibility as a servant of Allah”. To the consultant, the asnaf will not be successful because there is no existence of ‘Taqwa’. This is in line with the discussion by Yaacob and Azmi (2012) who found a relation between ‘Taqwa’ to Allah SWT and the achievement of entrepreneurs. A field study done by the two researchers on 183 successful Muslim entrepreneurs in Malaysia found a relation between Taqwa to Allah SWT and the achievement of the entrepreneurs. Their hypothesis proved that those who have Taqwa to Allah SWT are highly successful Muslim entrepreneurs. Among the characteristics of people who possess Taqwa based on the discussion in Al-Quran, hadith and religious scholars are they perform their prayers, always perform ‘qiamullail’ or middle night prayers, building relationship for the sake of Allah SWT and have honourable attitudes and personality as a Muslim (Karim,2004). An asnaf admitted how his life changed when he become more religious and how one course conducted by ZIA titled “Mudahnya Menjemput Rezeki” or “Easy Ways to Bring Sustenance” has given an impact to his life as below:

*When I get closer to Islam, Allah increases my status from one level to another. Continuously seek knowledge and practice it. Allah has given His promise. If we work hard and get closer to him, we will be successful. We must perform our five times prayer on time as well as solat Al Duha (The*

*Supererogatory Morning Prayer). Alhamdulillah I never skip my Duha prayer for almost five or six years. Lately, I start practicing giving because of a course “Mudahnya Menjemput Rezeki’ (Easy ways to bring sustenance) that I’ve attended. It was highlighted in the course that if we give one, Allah will grant back to us seven hundred. I believe it is true.*

However, zakat institutions can only conduct programs that instill the religious values but it cannot ensure that all participants can appreciate the contents shared in it. Everything will get back to individuals. Every effort would be meaningless if it did not come wholeheartedly from participants themselves. This was admitted by a successful asnaf involved in sewing business who attended a course provided by ZIA:

*The course conducted cover both knowledge for this world and thereafter. In the course, we were reminded not to miss any five times prayers as well as Duha prayer. However, only three of us perform Duha prayer during the break time. From there we can see who seriously wants to be successful. We were just told the importance of Duha prayers but mostly just ignore the advice. We do not have to wait until the officer force us to perform it. We got to take our own initiatives. We are already poor, if we miss our prayer, how can we expect Allah to help us.*

**B) Importance of Entrepreneurship Program.** The second belief system in ZIA is that entrepreneurship program is a significant way to make asnaf become zakat independent. Zakat has been distributed in many other ways including monthly allowance to the poor and needy through its social development program. This program is a mechanism to ensure better quality life for asnaf. It includes the protection or housing aspect, life needs, general welfare of community as well as strengthening community and fellowship programs. Even though zakat distributed for social development program covers more than half of the zakat amount distributed, it cannot really be considered as a productive zakat. It is meant to provide a better quality of life, help to fulfil daily needs of asnaf and help them to continue their living. It is not expected to transform asnaf into a zakat independent person.

It is difficult to make asnaf becomes self-sustaining through non-productive form of zakat distribution. What can be considered as a productive distribution of zakat is contribution to the economic development program (Ibrahim & Ghazali, 2014; Haron, Hassan, Jasni, & Abdul Rahman, 2010; Mohd Balwi & Abd Halim, 2008). This program carries high responsibility to materialise the mission towards producing zakat independent person. In line with the belief that economic development program can help to bring out the poor from poverty, ZIA has implemented various strategies to improve the program. From the interview conducted, researcher found many new control strategies being practiced by ZIA from time to time due to their belief on the significance of the entrepreneurship program. The strategies include providing more business opportunities, upgrading the monitoring system and improving the training and support given. This has resulted in an increase of the quality of entrepreneurs that they produced now compared to a few years back. ZIA District Management Executive gave the following response:

*At the early stage, we have adopted the ‘had kifayah’ method to determine success. If their monthly income exceeds their life necessities, they are considered successful. At that time, probably due to early stage of entrepreneurship program, the entrepreneurs are not as successful as now. Entrepreneurs now can earn up to ten thousand or twenty thousand sales in a month. In the early stage, our main criteria were to consider those whose income exceeds had kifayah. It maybe because not many asnaf can earn more than the had kifayah. That is why the criterion is taken into account. As for now, their monthly sales can reach five figures per month. We even have difficulty to choose the best among the best.*

The belief in the significance of the entrepreneurship program has resulted in continuous changes in rules and policies and contributed to an increase in the quality of successful asnaf entrepreneurs produced. The same belief system regarding the significance of the entrepreneurship program does not seem to exist in ZIB. This zakat institution has never given any recognition to celebrate the success of its asnaf entrepreneurs since the first implementation of the entrepreneurship program. The program has existed in ZIB before the separation of zakat collection and zakat distribution functions into two different bodies in 1991. After more than 25 years of running the entrepreneurship program, it’s so surprising to hear that not even one person can be recognised by ZIB as a successful entrepreneur. This is admitted by the Assistant Manager of Economic and Family Unit:

*We have planned to organise an event and give recognition to the successful entrepreneurs since 2013. However until now we cannot see any potential among the asnaf that can be highlighted and deserve to receive a recognition.*

Another statement made by ZIB asnaf who is a drinking water manufacturer has supported the same view towards ZIB:

*I couldn’t see what are the mission and vision of ZIB...how far they plan to help the asnaf. The zakat*

collection is very high and the allocation for economic program is also high. I did not see any problem for them to produce a half million producer entrepreneur in a year. But I did not see it become a reality. I told the officers to analyse those with potential and guide them until they become successful. They cannot give the business capital just for the sake of giving and to achieve the quota for zakat distribution. Ustaz Nizam (Head of Department for Baitulmal) might not realise when he told me... "Actually Deeno, I did not have any hope towards the entrepreneurs. Based on our previous experience, there is not even one product that we can be proud of until you and Pak Jak bring your products. I thought that his appraisal can become our starting point for success. I have prepared a proposal for them to review but until now, I have not received any positive feedback. I don't know how far they look into it.

## CONCLUSION

Productive distribution of zakat in the forms of business capital assistance can enable greater chance for the poor to be free from poverty. The development of an effective entrepreneurship program involves several reformations from the previous practice. It involves implementation of more controls starting from the belief that zakat institutions placed towards the importance of their entrepreneurship program. That belief will influence other forms of controls to be implemented such as trainings, monitoring and reward system. Another important belief is regarding the importance of religiosity in determining success. These belief influences other control especially the interactive control where many opportunities and supports were given to asnaf who possess the right attitude. The implementation of effective control strategies is hoped to influence the success of entrepreneurship programs in fourteen zakat institutions in the whole Malaysia or other micro-entrepreneurial programs meant for the poor and needy. It is hoped to strengthen the capacity to produce more successful entrepreneurs. Lastly, the success of the entrepreneurship program will indirectly create confidence amongst zakat payers and Muslims as a whole. When their confidence has been developed, more people will be willing to pay zakat through zakat institutions rather than paying zakat on individual basis.

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