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INSIGHT Journal focuses on social science and humanities research. The main aim of INSIGHT Journal is to provide an intellectual forum for the publication and dissemination of original work that contributes to the understanding of the main and related disciplines of the following areas: Accounting, Business Management, Law, Information Management, Administrative Science and Policy Studies, Language Studies, Islamic Studies and Education.

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FOREWORD BY DEPUTY RECTOR OF RESEARCH, INDUSTRIAL LINKAGES & ALUMNI



Since 2018, the INSIGHT JOURNAL (IJ) from Universiti Teknologi MARA Cawangan Johor has come up with several biennial publications. Volume 1 and 2 debuted in 2018, followed by Volume 3 this year as well as Volume 4 with 19 published papers due to the great response from authors both in and out of UiTM. Through Insight Journal, lecturers have the ability to publish their research articles and opportunity to share their academic findings. Insight Journal is indexed in MyJurnal MCC and is now an international refereed journal with many international reviewers from prestigious universities appointed as its editorial review board members.

This volume 5 as well as volume 6 (which will be published in 2020) are special issues for the 6th International Accounting and Business Conference (IABC) 2019 held at Indonesia Banking School, Jakarta. The conference was jointly organized by the Universiti Teknologi MARA Cawangan Johor and the Indonesia Banking School Jakarta. Hence, the volumes focus mainly on the accounting and business research papers compiled from this conference, which was considered a huge success as over 66 full papers were presented.

Lastly, I would like to thank the Rector of UiTM Johor, Associate Professor Dr. Ahmad Naqiyuddin Bakar for his distinctive support, IJ Managing Editor for this issue Dr. Noriah Ismail, IJ Assistant Managing Editor, Fazdillah Md Kassim well as all the reviewers and editors who have contributed in the publication of this special issue.

Thank you.

ASSOCIATE PROF. DR. SAUNAH ZAINON
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The Implementation of The Promotion Mix on Cash Waqf Collection

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Abstract

The cash waqf collection requires a strategic step in its improvement. One of the strategies is the promotion mix. Promotion mix is not only for profit-oriented organizations but also for non-profits. One of the waqf institutions that managed to raise waqf funds and have productive waqf programs is the Al AzharWaqf Institution. They fund their productive waqf programs used cash waqf. Therefore, the process of collecting cash waqf is important. The purpose of this study was to analyze the implementation of the promotion mix for collecting cash waqf at the Al AzharWaqf Institution. The interview technique is used to obtain primary data, then analyzed through a qualitative methodology approach. The results of the study indicate that the Al AzharWaqf Institution used a promotional mix in collecting cash waqf. The promotion mix includes both direct and indirect promotions that are used to inform productive waqf programs to the *waqf*.

Keywords: Promotional Mix, Collecting, Cash Waqf.

1. Introduction

National Development Planning Agency (Bappenas) in 2015 published the Indonesian Islamic Financial Architecture Masterplan which stated that there were nine problems related to waqf. One of the problems was collection cash waqf, the realization of cash waqf still not yet significant if compared with its potential. The other problem was the socialization of waqf program especially cash waqf still low so the awareness of society in cash waqf still less (isefid.id). Hardinawati and Mughnisari (2015) said that one of the important factors that influence cash waqf collection was most of the people lack cash waqf understanding. This happened in the community because of lack of socialization about cash waqf. They thought that waqf only for immovable assets only. So, the socialization about cash waqf to society very needed. Te socialization programs could be conducted by the Indonesian Ministry of Religion, BWI, Sharia Bank, National Sharia Board- Indonesia Ulama Council (DSN-MUI), Authority Financial Services (OJK) and Nazhir (Asrori, 2013); Muntaqo, 2015; Witjaksono, 2016).

Socialization is one form of marketing strategy, it is not only needed for profit-oriented institutions but also non- profit institutions. They used that strategy to achieve their goals. And also to finance the operation of the organization and improve their performance (Mano 2010).

One of the non-profit institutions that manage cash waqf is the Al AzharWaqf Institution. This institution has a productive waqf program that aims to alleviate poverty, about 90 percent of the profits earned are used for poverty alleviation empowerment programs. This institution collaborates with the Al AzharAmil Zakat Institution (LAZ). In 2017, the beneficiaries of productive waqf consist of (Al Azhar Document, 2017); 400 Moslems corpse get free services every year, 500 students in a 3rd high school class in 10 provinces per year get special scholarships, 240 students are ready for work per year got full-boarding scholarships, 18.000 families of DesaGemilang programs in 35 villages in 14 provinces in the year, 5000 families receiving assistance for basic needs per year, 998 families of SejutaBerdaya programs, 250 orphans of My Heart for Yatim program and more than 2500 families of victims of natural disasters.

The Al Azharwaqf institution is one of the waqf institutions that have to succeed to collect and distribute cash waqf that has been received with various existing programs. The success of this fund collection cannot be separated from the promotion carried out by the institution. Therefore, this research will explore how the Al AzharWaqf Institution implementing the promotion mix on collecting cash waqf.

2. Literature Review

2.1 Cash Waqf

Cash waqf comes from the word WaqfAnNuqud, which is waqf with a currency that's made from gold, silver or other (Ibrahim, 2009). Article 16 paragraph 1 and 3 of Law No. 41 of 2004 about waqf explains that waqf objects including money and securities with the provisions of the principal value of money must be guaranteed its sustainability, may not be sold, granted and or inherited. Furthermore, the explanation of the 2012 Fatwa of the Indonesian Ulema Council (MUI) on waqf money is; Cash waqf (Al-NuqudWaqf) is a waqf by a person, group of people, institution or legal entity in the form of cash; included in the definition of cash are securities; cash waqf is *jawaz* (allowed); the principal value of cash Waqf must be guaranteed for its sustainability, may not be sold, granted, and or inherited. Subheadings should be as the above heading "2.1 Subheadings". They should start at the left-hand margin on a separate line. The top of this paragraph illustrates a sub-subheading.

2.2 The Mix Promotion for Non-profit Organization

The non-profit organizations have begun to adopt business-like techniques used in the non-profit sector because they are also faced with the typical market pressures of non-profit organizations, such as competition and funding needs to fulfill their mission (Andreasen and Kotler, 2003; Dolnicar and Lazarevski, 2009). Non-profit organizations in collecting funds use a marketing strategy with a promotional mix approach in several ways, including door drops, sending a letter without address to a particular address with a specific location; Press/magazine inserts which include leaflets in magazines or published in certain moments; Direct mail, which is sending letters directly to certain addresses both offline and online; Direct response TV (DRTV) that advertises certain charitable activities directly and makes donations online or calls certain numbers; Face-to-face recruitment donors, volunteers go to crowd centers so that they can withdraw

donations directly / in cash or through a direct debit scheme; Corporate donation, namely the company contributes with a specific purpose; major gifts, which are types of donations from rich men, are sometimes given as legacy forms (Bainess, 2011).

3. Method

This research is a qualitative research. Wahyuni (2012) explained that a qualitative research is an inductive approach that aims to gain a deeper understanding of one's or group's experience. The data used are primary data and secondary data. The semi-structured interview technique is used to obtain primary data. This technique was chosen, because it has flexible characteristics, allowing for new questions other than those in the interview guidelines so that two-way communication between interviewers and speakers arises that can encourage speakers to connect experiences with a perspective that are relevant to research problems (Wahyuni, 2012). Data analysis was carried out by an inductive approach. Where the results of the interviews are described according to the research objectives.

4. Result and Analysis

4.1 The target of Wakif Al AzharWaqf Institution

Particularly, the target of the waqf institutions of Al Azhar are: First, people who will retire. Information related to the desire of retirement people to do waqf is obtained through small studies by conducting focus group discussions (FGD) organized by the Al Azhar waqf institution with related parties (some of the waqif). The results obtained are generally people will do waqf in old age, this includes people who will retire. In Indonesia, the general of the retirement age ranges from 56 years to 65 years. People who will retire already have life in a world that is quite well established and have thought about life after death, so they try to do good deeds for provision in the hereafter. Second, people who will go / back from Hajj or Umrah. The Al Azhar waqf institution has a collaboration with a tour and travel pilgrimage company, namely by using waqf buses to deliver pilgrims from the Al Azhar Mosque Complex to the airport. During the trip, the pilgrims were given an understanding of how death can occur at any time so that they do not return to Indonesia and gather with their families again. So, they were reminded by the organizer again whether they had written about the inheritance letter or had left everything to their relatives. In general, they remember about waqf because their reward is not broken even they are not alive anymore. For pilgrims who return from Hajj or Umrah, they will feel great gratitude, so they will also think about waqf.

The two target groups above are considered in a theta condition, which is a condition where the person is in the most good in faith period so that he always wants to do good deeds. The pilgrims who return to Hajj or Umrah, this theta condition will usually last for 1 to 2 months. The people in this situation are the easiest group when they were explained about waqf. In general, they want to do waqf because they will get a reward that continues even though they have died.

The general target of wakif is rich people (*aghniya*). So, all Muslims are encouraged to do waqf because they are included in the *amaljariyah*, a practice whose reward continues even though people who do charity have died.

4.2 Implementation of Promotion Mix at Al AzharWaqf Institution

The Al Azharwaqf institution was formed with the aim of providing education and serving people who are represented. Education about waqf they do through recitation (*majlista'lim*), information, brochures, catalogs, banners. Education is part of the promotion. Promotions carried out by the non-profit institution must contain educational value because it distinguishes between people/companies that do promotions with the aim of increasing sales and seeking profits.

The main reason someone wants to do waqf is the existence of a program from a waqf institution. This program is important to be used as educational promotion material in a brochure for example. In addition, the existence of a clear program will make it easier for waqf institutions to raise funds and then manage the collected funds. The activity of raising funds made by waqf institutions is not the main task of a non-profit organization. If a waqf institution succeeds in collecting cash waqf according to the target, then their task is not yet finished. This is because this activity only accounts for 30 percent of the total tasks of a waqf institution. The next task is how to distribute the fund and generate the gain for the program.

The Al Azharwaqf institution already has several programs as educational promotion materials. The program consists of various productive waqf programs which are the application of cash waqf. Collected funds from cash waqf are distributed in various forms of productive waqf programs, namely: First, productive waqf property sector. Total benefit from this sector is Rp 116 million per year. Second, productive waqf of the transportation sector. Total benefit from this sector is Rp 1 billion 440 million per year. Third, productive plantation waqf. Total benefit from this sector is Rp750 million per 6-7 year. Fourth, productive waqf farming of joint business groups (KUB) assisted by LAZ Al Azhar. Total benefit from this sector is Rp600 million per year. Fifth, agricultural productive waqf assisted by LAZ Al Azhar. Total benefit from this sector is Rp400 million per year.

The agreement between the waqf institution Al Azhar and Al Azharamil zakat (LAZ) Al Azhar about holding socialization together. Suppose holding an education program (*majlista'lim*) in a package that discusses zakat and waqf. This is could be done because the target database is same between *wakif* and *muzakki* so it is more efficient and can save on educational promotion expenses because Al Azhar and LAZ waqf institutions Al Azhar share operational costs. This division of costs by 75 percent is charged by LAZ Al Azhar, it charges more because this institution has been established earlier and its asset bigger than the Al Azharwaqf institution. The 25 percent portion charged to the Al Azharwaqf institution will be taken later when the productive waqf channeled to LAZ Al Azhar has already been produced. On the other hand, this institution also still receives funding assistance from the Al Azhar Islamic Boarding School Foundation for some of its expenses. This is because the expenditure of waqf institutions can only be budgeted after the result of management of the cash waqf has been collected.

The marketing team of the Al Azharwaqf institution has a coordinative function with LAZ Al Azhar. This waqf institution also uses the Al Azhar LAZ marketing team especially when there are events in the field. In promotional activities that are part of marketing (product) programs, waqf institutions use two types of promotional tools, direct and indirect promotion.

Promotional tools such as Facebook, brochures, banners, email blasts, direct mail and *majlista'lim* which are included in the direct promotion category are promotional tools that can invite wakif targets to represent 10 percent of the amount of material distributed. If someone is browsing and viewing from the official website of the Al Azharwaqf institution or other sources of waqf from the internet, the possibility of that person being a wakif is only 5 percent of the target number of waqf. This number is likely to be 10 percent and 5 percent based on historical data from the Al Azharwaqf institution. As for all the direct promotion tools that are most often used are Facebook and email blast, because they are relatively easy and cheap in terms of financing.

The target for each year is the accumulation of Al Azhar endowments of Rp 20 billion. This target is usually fulfilled in the month of *Ramadhan*, Rp. 8 billion was collected (accounting for 40 percent of the total target). In the month of sacrifice collected Rp 2 billion (taking up 10 percent of the total target). At 10 months (regular) collected Rp. 10 billion (taking 50 percent of the total target), so that every month a fund of Rp. 1 billion. Target Rp. This 1 billion can be collected every month if there are 2000 wakif people with an average transaction value of Rp. 500,000, - (average wakif transacts based on historical data of the Al Azharwaqf institution). Al Azharwaqf marketing team uses a 10 percent probability number of the total promotion target. This means that 2000 waqf people constitute 10 percent of the total promotional target of 20,000 people. This number will increase to 40,000 promotion targets if the probability is reduced to 5 percent so that 2,000 people will be left behind.

The achievement of the waqf fund target of Rp 20 billion mostly came from Wakif who had already represented cash in the Al Azharwaqf institution or from the *muzakki* who committed alms at LAZ Al Azhar so that it had been recorded in the existing database. Donors who are included in the existing database are the main beneficiary targets. The effort to provide promos is not large in terms of costs, because it does not require banners, spread brochures again. The ability needed is the penetration ability of the marketing team. This capability is included in maintaining the awareness of donors to represent themselves. Promotional tools commonly used are telemarketing and email blast. The effort to provide promotions to parties outside the existing database is not large because the promotional costs that arise will be more expensive than maintaining the awareness of donors in the existing database.

Direct promotion is also carried out by the waqf institution Al Azhar. Some programs that have been running include social trips and social learning. Socio trip is one of the productive waqf programs in the transportation sector that uses waqf buses as the main means of transportation, serving donors, especially the internal community of Al Azhar. Whereas social learning begins with wakif, which accounts for 20 percent of the company's shares. The company is engaged in training (training) including leadership training, Neuro-Linguistic Programming (NLP) training, financial planner training,

parenting training. The donors who have training needs will be encouraged by the marketing agency of the waqf Al Azhar to use the training company.

In order to maintain the trust of the waqif, the waqf institution of Al Azhar reports on asset management (cash waqf) and distributes the benefits of its waqif maximally every six months. In addition, this institution plans to hold a *wakif* general meeting. In this meeting, all *wakif* and their families will be invited and provide financial reports and management of waqf for one year. The purpose of this meeting is as a transparency function and maintaining awareness of waqf.

5. Conclusion

The Al Azharwaqf institution has implemented a promotion mix in the process of collecting cash waqf. Promotions that are used include a direct promotion, using Facebook, brochures, banners, email blasts, direct mail and *majlista'lim*, and indirect promotion through socio trip and social learning programs. The annual target of the Al Azharwaqf institution has reached its target, but the Key Performance Indicator from a waqf institution is not from the number of funds collected but how much the funds are channeled. Therefore, the Al Azharwaqf institution in collaboration with LAZ Al Azhar made a productive waqf program.

Accountability can be done by the Al AzharWaqf Institution by making financial reports that are audited by public accountants and published every year and displayed on official websites. In addition, this institution must immediately convene a wakif general meeting to be more transparent and create kinship between management and donors.

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