

# THE ROLE OF PUBLIC RELATIONS IN ENHANCING PUBLIC TRUST AS MUZAKKI TOWARDS THE CITY OF MEDAN'S BAZNAS

Putri Oktapiani Munthe<sup>a\*)</sup>, Mohd. Iqbal Abdul A. Muin<sup>a\*)</sup>

<sup>a)</sup> Universitas Islam Negeri Sumatera Utara, Medan, Indonesia

<sup>\*)</sup>Corresponding Author: [putri0103192031@uinsu.ac.id](mailto:putri0103192031@uinsu.ac.id)

Article history: received 09 July 2023; revised 20 July 2023; accepted 28 July 2023

DOI: <https://doi.org/10.33751/jhss.v7i2.8682>

**Abstract.** This research delves into the pivotal role of Public Relations (PR) in bolstering public trust among prospective muzakki (donors) towards Baznas of Medan City, an official and reputable zakat collection institution. A prevalent concern in the community revolves around determining the rightful recipients of zakat. Should it be directly distributed by muzakki to the mustahiq (those eligible to receive zakat), or should it be channeled through Baznas as the zakat collector? Utilizing a qualitative, descriptive approach, this study is conducted at Baznas of Medan City, situated at Jl. Prajurit No.95, Glugur Darat I, Kec. Medan Tim., Medan City, North Sumatra 20236. Data is collected through observations and interviews with Baznas representatives. The primary objectives of this research are to explore: 1) Baznas' strategies in empowering public relations as the forefront of Baznas in Medan City. 2) The support and management activities provided by Baznas of Medan City in the social and humanitarian sectors to enhance the community's quality and trust as muzakki. 3) The empowerment initiatives that involve direct supervision of zakat management for potential muzakki, which serve as evaluations for Baznas towards its muzakki engagement.

**Keywords:** public relations; zakat; BAZNAS; muzakki; public trust

## I. INTRODUCTION

Islam is a complete religion that regulates all aspects of human life, both in terms of worship (ibadah) and transactions (muamalah). Ibadah refers to one's relationship with Allah, while muamalah pertains to one's interactions with fellow humans. Zakat is one of the acts of worship that significantly influences muamalah. Its purpose is to prevent the accumulation of wealth among a select few. The wealthy individuals have an obligation to distribute a portion of their wealth to the mustahik (those eligible to receive zakat). From a monetary policy perspective, zakat also helps control inflation caused by an imbalanced circulation of currency and uneven distribution of wealth within society. Therefore, zakat serves as a system in Islamic society to address poverty and promote societal well-being. Its potential lies in instilling spiritual values between the affluent and the needy, thereby reducing social disparities. Additionally, paying zakat grants a sense of tranquility. Muslims who give zakat from their wealth that has reached the nisab threshold are assured not to fall into poverty. Allah, in turn, promises to multiply their wealth. Paying zakat becomes a foundation of faith to remain steadfast and a means to perfect one's faith [1]. Zakat institutions function to record and report the collection and distribution of zakat. Islamic principles emphasize providing goods and services of high quality when delivering assistance to others and being gentle and compassionate towards others [2]. Indeed, Allah has commanded all Muslims to pay zakat upon themselves. The following verse from the Quran highlights the importance of zakat (Surah Al-Baqarah 2: Ayat 43).

وَأَقِيمُوا الصَّلَاةَ وَآتُوا الزَّكَاةَ وَارْكَعُوا مَعَ الرَّاكِعِينَ

Meaning: "And establish the prayer, give the zakat, and bow with those who bow in worship." (Surah Al-Baqarah 2: Verse 43).

Zakat management in Indonesia has been regulated by Law No. 38/1999 concerning zakat management, which encompasses all activities related to organization, planning, execution, and supervision of zakat collection, distribution, and utilization of zakat funds. Furthermore, Law No. 23 of 2011 on zakat management states in Article 1 point 7 that the National Board of Zakat (BAZNAS) is the institution responsible for national zakat management. Meanwhile, point 8 mentions that Zakat Collecting Institutions (LAZ) are community-based organizations tasked with assisting in zakat collection, distribution, and utilization [3]. Effective public relations strategies play a crucial role as they significantly influence the relationship between a company and its various publics, both internal and external. Public relations encompass elements such as maintaining a good image, promoting goodwill, fostering mutual understanding, building mutual confidence, and encouraging tolerance, all of which can lead a company towards positive relationships [4].

Public relations serve as the cornerstone of communication within an organization, facilitating interactions between employees and their superiors, as well as between management and external stakeholders. Its main function is to establish a two-way traffic of communication

and align the objectives of both parties. Internal public communication bridges the gap between different objectives within the hierarchical structure of the organization. On the other hand, external public communication aims to create a favorable image and conducive environment for both parties, fostering an atmosphere of mutual understanding in a harmonious coexistence [5]. Activities conducted by public relations should be carried out with effective communication, guidance, and handling to foster mutual understanding and collaboration, thereby building a positive corporate image and instilling loyalty among stakeholders. Consequently, this leads to a positive public perception and trust towards the company. Hence, it is evident that public relations activities are closely related to the corporate image. To achieve a positive corporate image, a company must execute its public relations activities effectively. In the realm of public relations, a program can be deemed successful and beneficial if it positively impacts its target audience. This impact is reflected in the feedback received from the public, which manifests as the formation of a positive corporate image in the eyes of both external and internal stakeholders [6]. One common issue faced within our society pertains to determining the rightful recipients of zakat. It is debated whether zakat should be distributed directly by the muzakki to the mustahiq, or if it should be channeled through zakat administrators (amil zakat). Distributing zakat directly to the mustahiq provides a sense of reassurance as one witnesses firsthand the distribution of their zakat to those considered eligible recipients [7]. However, in some cases, the direct distribution done by the muzakki may not reach the intended targets accurately. Sometimes, individuals may think they are giving zakat to mustahiq, but it turns out that the recipients are not actually eligible. This could happen due to emotional closeness leading them to give zakat to someone they consider as mustahiq, while, in comparison to the people within their surroundings, there might be others who are more deserving and are truly in greater need of zakat due to their extreme poverty and destitution [8].

A broader understanding among muzakki will instill motivation for them to make the decision to fulfill their zakat obligations. The role of Public Relations plays a significant factor in influencing muzakki to decide to pay their zakat through Baznas. This research was conducted at the Zakat Management Institution (BAZ) in Medan City, specifically at BAZNAS Kota Medan, located at Jl. Prajurit No.95, Medan Timur, Indonesia 20238. Based on the initial interviews conducted by the researchers with one of the officials of BAZNAS Kota Medan, Mr. Ramli S. Ag, on March 28, 2023, he conveyed that the number of muzakki in BAZNAS Kota Medan has not seen a significant increase. This may be attributed to the lack of sufficient socialization efforts undertaken by BAZNAS to educate the public about their obligation to pay zakat, through religious lectures or media dissemination. Mr. Ramli also explained that BAZNAS remains objective in distributing zakat entrusted by the muzakki [9]. BAZNAS Kota Medan provides accountability reports to the Ministry of Religious Affairs and the Provincial BAZNAS of North Sumatra. This practice is essential in

maintaining the credibility of BAZNAS and fostering increased trust from muzakki towards BAZNAS Kota Medan. The table below presents the planned and actual zakat receipts at BAZNAS Kota Medan, as of May 31, 2023:

Table 1. The Plan and Actual Receipt of Zakat in 2021 Baznas Kota Medan

BAZNAS KOTA MEDAN RENCANA & REALISASI PENERIMAAN Periode 1 Januari s/d 31 Desember 2021				
No	Keterangan	Rencana (Rp)	Realisasi (Rp)	Capaian (%)
1	2	3	4	5 = 4 / 3
1.1	Penerimaan Dana Zakat	780,000,000	738,399,810	94.67%
1.1.1	Penerimaan dana zakat maal perorangan	730,000,000	663,399,810	90.88%
1.1.2	Penerimaan dana zakat maal badan	50,000,000	75,000,000	150.00%
1.1.3	Penerimaan dana zakat fitrah	-	-	#DIV/0!
1.2	Penerimaan Dana Infak/Sedekah	325,000,000	109,713,000	33.78%
1.2.1	Penerimaan dana infak/sedekah tidak terikat	270,000,000	109,713,000	40.63%
1.2.2	Penerimaan dana infak/sedekah terikat	55,000,000	-	0.00%
1.3	Penerimaan Dana Corporate Social Responsibility	-	-	#DIV/0!
1.3.1	Penerimaan dana corporate social responsibility	-	-	#DIV/0!
1.4	Penerimaan Dana Sosial Keagamaan Lainnya	-	-	#DIV/0!
1.4.1	Penerimaan dana sosial keagamaan lainnya (hibah, nazar, pusaka yang tidak memiliki ahli waris, qurban, kafarat, fidyah, denda atau siltan pengadilian agama, dan lain sebagainya)	-	-	#DIV/0!
<b>TOTAL PENERIMAAN</b>		<b>1,105,000,000</b>	<b>848,112,810</b>	<b>76.75%</b>

Source: BAZNAS Medan City, 2021

Based on the problem background as stated above, the focus of this research is on the role of public relations in enhancing public trust as muzakki (zakat contributors) through BAZNAS Kota Medan. In its role, BAZNAS functions to develop the economy of the community in general, and particularly empowers poor individuals through productive zakat programs, aimed at supporting their economic well-being. The objectives of BAZNAS, based on the implementation of Law No. 38 of 1999 on the National Board of Zakat Collectors (BAZNAS) and Presidential Decree of the Republic of Indonesia No. 8 of 2001, are to collect and utilize zakat funds. Therefore, the purpose of this study is twofold: first, to explore the role of public relations in increasing trust among individuals to become muzakki through BAZNAS Kota Medan; and second, to investigate the functions of public relations within an institution, particularly BAZNAS. This research focuses on the pivotal role of public relations in enhancing public trust as muzakki through BAZNAS Kota Medan, an official and reputable zakat collection institution. BAZNAS has been recognized and awarded as the best direct fundraising institution by the Indonesia Fundraising Award (IFA). Hence, it is intriguing to examine how this institution cultivates public trust, serving as a fundamental cornerstone for individuals to become muzakki and contribute to its noble cause.

In essence, public relations are a communication method that encompasses various communication techniques. Its purpose is to establish a harmonious relationship between an organization or company and its public. Therefore, public relations can be understood as a management function. It involves activities aimed at building and maintaining a favorable attitude towards an institution or company on one side and the public on the other [10]. The term "public" refers to a group of people who share the same interests and concerns about a particular matter. They may form a small group with a limited number of individuals or constitute a

large group. Generally, individuals within this group feel a sense of solidarity despite not being bound by specific structures, locations, or direct relationships [11].

The term "zakat" is derived from the Arabic word "zakat," which etymologically carries several meanings, such as purity, growth, blessings, commendable, and development. In Islamic terminology, zakat refers to a specific amount of wealth or assets that Allah SWT obligates to be given to those who are eligible to receive it. According to Law No. 23 of 2011 on zakat management, zakat is the obligatory contribution of wealth or assets that Muslims or institutions must disburse to those entitled to receive zakat, following the principles of Islamic law [12]. From an economic perspective, zakat can have positive impacts and influences. Zakat is a religious obligation for Muslims as an expression of their piety towards Allah SWT. Therefore, from the collection to the distribution process, zakat should be considered as an act of worship that involves the rights of others. Neglecting this duty means taking away their rights and not providing assistance to those in need [2]. Zakat is a religious obligation for Muslims, established in the Quran, the traditions of the Prophet, and the consensus of scholars. It is one of the pillars of Islam, mentioned alongside the act of prayer (salat), indicating its profound significance. Linguistically, the word "zakat" is derived from the root word "masdar" and carries the meanings of blessings, growth, purity, and goodness.

Regarding BAZNAS, the National Board of Zakat Collectors is the official body established by the Indonesian government based on Presidential Decree No. 8 of 2001. Its main duties and functions include collecting and distributing zakat, infaq, and sadaqah (ZIS) at the national level. The enactment of Law No. 23 of 2011 on Zakat Management further strengthens BAZNAS's role as the authorized institution for national zakat management. According to the law, BAZNAS is a non-structural government agency with independent status, accountable to the President through the Minister of Religious Affairs. Consequently, BAZNAS, together with the government, is responsible for overseeing zakat management based on Islamic principles, trustworthiness, utility, justice, legal certainty, integration, and accountability [13].

Muzakki refers to individuals who are obligated to pay zakat due to their possession of wealth that meets the nisab (minimum threshold) and haul (a year has passed). Zakat is mandatory only for Muslims. Once a person meets the conditions for zakat obligation as per Islamic guidelines, they must fulfill their zakat duties [14]. According to the Kamus Besar Bahasa Indonesia (KBBI), muzakki is defined as an individual who is required to pay zakat. In accordance with Law No. 38 of 1999 on zakat management, muzakki includes individuals or entities owned by Muslims who are obligated to fulfill zakat duties. Based on this statement, it is evident that zakat is not exclusively obligatory for individuals. Islamic jurists unanimously agree that every Muslim who is mature, free, and of sound mind is obligated to fulfill zakat duties [15].

## II. RESEARCH METHODS

This research adopts a descriptive approach with a qualitative method. Qualitative research methods typically involve observation and interviews. Descriptive method is used to create an objective overview or description of a particular situation [16]. This method is employed to examine the role of public relations or address the current issues faced in the present situation. The research is conducted at Baznas Kota Medan, located at Jl. Prajurit No.95, Glugur Darat I, Kec. Medan Tim., Kota Medan, Sumatera Utara 20236. Data can be obtained from two main sources: primary sources, which include data gathered through interviews with informants regarding the procedures involved in the research location, and secondary sources, which encompass documents such as reports, business permits, and other related documentation relevant to the research topic. The data analysis technique utilized in this study involves data reduction, data presentation, and drawing conclusions.

## III. RESULTS AND DISCUSSION

### *Overview of Baznas Kota Medan*

The National Board of Zakat Management (BAZNAS) is an official institution established by the government based on the Presidential Decree No. 8 of 2001, with the responsibility of collecting and distributing zakat, alms, and charity (ZIS) at the national level. The enactment of Law No. 23 of 2011 on Zakat Management further solidified BAZNAS's role as the authorized agency for national-level zakat management. According to the law, BAZNAS is defined as a non-structural government institution that operates independently and is accountable to the President through the Ministry of Religious Affairs [13]. The decision to establish a national zakat institution in all regencies and cities across Indonesia was made through the Director General of Islamic Society Guidance Decree No. DJ. II/568/Year 2014, which was endorsed on June 5, 2014. The establishment of Baznas in Medan city was marked by the appointment of its initial five leaders for the first term (2016-2021). Fifteen years after the establishment of Baznas at the national level, on January 17, 2021, the leaders of Baznas Kota Medan for the 2022-2027 period were inaugurated by the Mayor of Medan, Muhammad Bobby Afif Nasution, on June 20, 2023. Upon their appointment, the leaders swiftly embarked on improvements to optimize the official zakat institution established by the government as a pillar of community welfare in Medan city. Baznas Kota Medan was officially founded in 2016 through the Mayor of Medan's decree no. 415/591.k/2016 dated October 2016. (Interview with Baznas Kota Medan, July 26, 2023)

In this regard, BAZNAS, in collaboration with the government, is responsible for overseeing zakat management, adhering to principles based on Islamic law, trustworthiness, utility, justice, legal certainty, integration, and accountability.



*The Role of Public Relations in Building Trust Among the Public to Become Muzakki Through Baznas Kota Medan*

Based on the research findings, during the interviews conducted by the researcher, I inquired about the programs implemented by Baznas Kota Medan. Fitriani, the head of the collection division, mentioned that there are five priority programs in Baznas Kota Medan that align with its vision and mission. Baznas Kota Medan has formulated these five priority programs with a focus on measurable outcomes for the targeted beneficiaries. Based on the interview results with Baznas Kota Medan on July 20, 2023, the first program is called "Medan Tangguh." This program is dedicated to empowering the economy of the mustahik beneficiaries in the micro, small, and medium enterprises (UMKM) sector. Mr. Drs. H. Suhaidi Lubis, as the deputy head of the distribution division, along with the team, provided capital assistance to a joint business group involved in processing "kripik berkah" (blessed chips) on March 28, 2023. The second program, "Medan Cerdas," focuses on education, providing both short-term and long-term scholarships. "Medan Cerdas" distributed educational assistance to 16 orphaned duaafa children at two mosques on Thursday, March 13, 2023. The third program, "Medan Sehat," concentrates on providing financial support and healthcare services for the mustahik beneficiaries. Free health check-ups are offered, and the community can access these services either directly at the Baznas office or during Baznas' activities held outside the office, such as during women's study gatherings. "Medan Sehat" plays an active role in providing health-related assistance in those situations.

Fourth, "Medan Peduli" focuses on providing incidental humanitarian assistance. For example, in one of its programs, "Medan Peduli" distributed the benefits of zakat to Ibu Suliaten on June 23, 2023. She is a boarding house caretaker who relies on daily needs. With the support of rice and other food supplies from the boarding house owner, Ibu Suliaten's daily needs are met. Additionally, "Medan Peduli" extends its assistance to Ibu Afrika, a 70-year-old widow who relies solely on her previous work as a massage therapist to meet her daily needs. Unfortunately, she had an accident, preventing her from resuming her usual work. Fifth, "Medan Religi" is dedicated to financing activities related to preaching and advocacy. Public relations play a crucial role in communicating the values and mission of an institution to gain public trust and interest. Communication processes involve the exchange of messages between individuals, small groups, or communities, aiming to influence behavior within society. In simpler terms, the communication process can be understood as the "transfer of information" or messages from the sender (communicator) to the receiver (communicant), with the purpose of achieving mutual understanding (feedback) between both parties.

Based on the table above, it shows that the total planned zakat collection for the year 2022 is Rp. 1,550,000,000, but the actual realization is Rp. 2,119,910,789. This amount exceeds the planned target set by Baznas. In contrast, for the year 2021, the total planned zakat collection was Rp. 1,105,000,000, but the actual realization was only Rp. 848,112,810, which did not meet the planned target set by

Baznas. This data indicates an increase in the amount of zakat collection in Baznas Kota Medan. This increase can be attributed to the impact of public relations, suggesting that public relations significantly influence the zakat revenue. Through public relations, the community becomes aware of Baznas and directs their zakat funds to Baznas. (Baznas Kota Medan, 2023).

Below is the List of Plans and Muzakki Collection and Benefits Receipt of Baznas Kota Medan:

Table 2. Plans and Muzakki Collection and Benefits Receipt of Baznas Kota Medan

BAZNAS KOTA MEDAN RENCANA & REALISASI PENERIMAAN Periode 1 Januari s/d 31 Desember 2022				
No	Keterangan	Rencana (Rp)	Realisasi (Rp)	Capaian (%)
1	2	3	4	5 = 4 / 3
1.1	Penerimaan Dana Zakat	1,200,000,000	1,735,900,919	144.66%
1.1.1	Penerimaan dana zakat maal perorangan	1,150,000,000	1,735,900,919	150.95%
1.1.2	Penerimaan dana zakat maal badan	50,000,000	-	0.00%
1.1.3	Penerimaan dana zakat fitrah	-	-	#DIV/0!
1.2	Penerimaan Dana Infak/Sedekah	350,000,000	354,009,870	109.72%
1.2.1	Penerimaan dana infak/sedekah tidak terikat	300,000,000	354,009,870	128.00%
1.2.2	Penerimaan dana infak/sedekah terikat	50,000,000	-	0.00%
1.3	Penerimaan Dana Corporate Social Responsibility	-	-	#DIV/0!
1.3.1	Penerimaan dana corporate social responsibility	-	-	#DIV/0!
1.4	Penerimaan Dana Sosial Keagamaan Lainnya	-	-	#DIV/0!
1.4.1	Penerimaan dana sosial keagamaan lainnya (hibah, nazar, pusaka yang tidak memiliki ahli waris, qurban, kafarat, fidyah, denda atau sitaan pengadilan agama, dan lain sebagainya)	-	-	#DIV/0!
TOTAL PENERIMAAN		1,550,000,000	2,119,910,789	136.77%

Source: BAZNAS Medan City, 2022

In this study, the researcher inquired with the head of the zakat collection division on July 21, 2023, regarding the steps taken by a public relations officer. The response indicated that they engage in socialization efforts by distributing brochures at mosques after Friday prayers, such as the Grand Mosque at the central market of Baznas Medan, Al-hidayah Mosque in Bandar Selamat, Nurul Muslimin Mosque on Tuasan Street, Ikhlahiyah Tempuling Mosque, holding religious gatherings (Wiridan), visiting the homes of muzakki, and other activities. Additionally, they participate in joint events with other organizations, such as festivals, car-free days, and Sharia festivals. Further, based on an interview with Fitriani from Baznas Kota Medan on July 20, 2023, the researcher inquired if there were other steps taken by a public relations officer. The response indicated that for the time being, those were the main activities conducted. However, they also visit various shops like clothing stores, pharmacies, cosmetics shops, and phone shops. Besides that, they engage in house visits to inform and emphasize the obligation of zakat in Islam, although such house visits are infrequent. Their primary focus is on organizing events and distributing brochures. Usually, a team of public relations officers is formed to carry out these activities and engage directly with the community. (Interview with Baznas Kota Medan, July 26, 2023).

Fitriani, one of the representatives from Baznas Kota Medan, explained, "During events or brochure distributions, we also conduct documentation, so every activity is recorded. Baznas has a website that reports all its activities and ongoing programs that require assistance. Community involvement is crucial in today's dynamic and rapidly changing work

environment. To survive amidst the rapid development, one way is to establish relationships and collaborations with various parties. For instance, media coverage through Baznas collaboration with related institutions to achieve broader publicity." (Interview with Fitriani, July 26, 2023).

Fitriani also mentioned, "However, it's not just about conducting various activities; one of the most essential skills a public relations officer must possess is the ability to lobby through personal approaches. Baznas engages in personal interactions with muzakki and potential new partners through public relations efforts. Building and maintaining scheduled, scalable silaturahmi (social connections) with muzakki is one of the ways we maintain closeness with the hope of facilitating the offering of proposals and negotiating with them." (Interview with Baznas Kota Medan, July 26, 2023). Based on the research, it can be concluded that to demonstrate the effectiveness of an institution or individual's role, whether it is perceived by the entire community or a specific group, especially among the muzakki (Zakat givers) and mustahiq (Zakat recipients), a strong foundation of trust through collaboration is crucial. Continuous and strategic socialization through various media channels, along with responsiveness to community feedback, are essential in realizing productive empowerment programs aimed at improving the economy. These initiatives need to be sustainable and involve all stakeholders. Moreover, local government support is vital, and efforts should focus on improvement and maintenance to foster cooperation and trust from all parties involved. By doing so, the institution's reputation will improve, particularly for institutions like BAZNAS (National Zakat Agency) Kota Medan, which is the focus of the current study.

A suggestion for effective public relations implementation is to conduct thorough research. As a communication function, public relations must provide information to the public and muzakki from reliable sources, enabling the execution of its roles, functions, and tasks at an optimal level. In Baznas, public relations is executed by providing information through educating the public. As expressed by Baznas Kota Medan on May 31, 2023: "The key supporting factor for Baznas Kota Medan is the honesty demonstrated by the institution, leading muzakki to trust Baznas Kota Medan and entrust their funds for management. Therefore, the institution formulates effective strategies by emphasizing two principles. Firstly, transparency, which means that Zakat management should be open and known to the general public. Secondly, voluntarism, which implies that Zakat collection should always be based on the voluntary contributions of Muslims, without any element of coercion or forceful means." Furthermore, the most crucial aspect of implementing public relations at Baznas Kota Medan is effective communication and information dissemination to the muzakki, who are like kings. Therefore, Baznas Kota Medan always serves this group, informing and communicating with the muzakki that every year, Baznas sends reports and invites them to witness the distribution of funds to the mustahiq (Zakat recipients) to ensure that the

programs are indeed being distributed to those who are eligible.

With the role of public relations, a positive relationship between Baznas and the community or muzakki is established, leading to several improvements in Baznas through the establishment of public relations. Firstly, with public relations in place, Baznas gains support from the community, achieved by building good relations with external parties. Public relations play a crucial role in achieving this performance, allowing Baznas to develop more effectively. Secondly, public relations make Baznas an important institution in maintaining a smooth brand image. For instance, during events or meetings with the press, media, or organizing events, public relations play a significant role in ensuring that Baznas is accepted and recognized by the general public. Thirdly, through public relations, Baznas can expand its reach, obtaining collaborations from business partners, the general public, and other companies. Public relations will be responsible for fostering and establishing mutually beneficial relationships with internal and external parties [13].

#### IV. CONCLUSION

The Role of Public Relations in Building Trust Among the Community to Become Muzakki through Baznas: (1) Guidance as one of Baznas' strategies to empower the community, fostering trust in muzakki or zakat donors regarding the zakat management at Baznas; (2) Assistance: Baznas Kota Medan engages in activities to manage funds effectively in the social and humanitarian sectors, enhancing the quality and trust of the community to become muzakki; (3) Empowerment initiatives involve direct supervision of the zakat management progress for potential muzakki, providing valuable feedback for Baznas and the muzakki. The steps taken by public relations to enhance the community's trust in becoming muzakki include publication, organizing events, press coverage, collaborations, information sharing, and establishing connections with partners or potential partners.

#### REFERENCES

- [1] M. Khairina Tambunan, Isnaini Harahap, "Analisis Kointegrasi Zakat dan Pertumbuhan Ekonomi Indonesia Periode Tahun 2015-2018," *Jurnal Aksar*, vol. 2, no. 2, p. 2, 2019.
- [2] C. E. Syahputri, "Pengelolaan Zakat Untuk Pemberdayaan Ekonomi UMAT Pada BAZNAS Kota Medan," *Jurnal Faihu*, vol. 2, no. 2, p. 10, 2020.
- [3] A. Mutiara, "Efektivitas Pendistribusian Zakat Terhadap Mustahik (Study Kasus Di Baznas Kota Medan Tahun 2019 Dan 2020 Dalam Tinjauan Siyasyah Maliyah)," Universitas Islam Negeri Sumatera Utara, 2021.
- [4] U. P. Rucy Arum Wijayanti, "Hubungan Antara Persepsi Terhadap Gaya Kepemimpinan Melayani Pimpinan Dengan Stress Kerja Pada Tenaga Pendidik

- Pusdik Binmas Polri Banyubiru,” *Jurnal Empati*, vol. 3, no. 2, p. 11, 2019.
- [5] S. H. Husni, “Pelaksanaan Hubungan Kerja Dengan Sistem ‘Outsourcing’ Setelah Putusan Mahkamah Konstitusi Mo. 27/puu-ix/2011 Di Nusa Tenggara Barat,” *Jurnal Mashlahah*, vol. 45, no. 3, p. 11, 2020.
- [6] Harmono, *Manajemen Keuangan Berbasis Balanced Scorecard Pendekatan Teori, Kasus dan Riset Bisnis*. Jakarta: Bumi Aksara, 2019.
- [7] Ibrahim Jones dan Sewu Lindawaty, *Hukum Bisnis Dalam Persepsi Manusia Modern*. Bandung: PT Refika Aditama, 2021.
- [8] M. A. Khusnawati, “Tinjauan Etika Bisnis Islam Terhadap Jual Beli Makanan dan Minuman di Tempat Wisata (Studi Kasus di Pantai Pancer Door, Kecamatan Pacitan, Kabupaten Pacitan),” IAIN Ponorogo, 2022.
- [9] R. Rambe, “Upaya BAZNAS SU Dalam Memberdayakan Masyarakat Miskin Di Kota Medan,” *Jurnal Al-Qasd*, vol. 1, no. 1, p. 11, 2019.
- [10] Antonius Singgih Setiawan, “Ketidakpastian Lingkungan Memoderasi Hubungan Antara Sistem Akuntansi Manajemen Terhadap Kinerja Manajerial,” Universitas Negeri Jakarta, 2019.
- [11] T. R. Dewi Fatimah, “Peran ukuran perusahaan dalam hubungan antara dewan direksi, komite audit dan likuiditas dengan profitabilitas,” *Journal of Accounting and Digital Finance*, vol. 1, no. 2, p. 11, 2021.
- [12] E. Y. Nasution, “Faktor Penentu Membayar Zakat Di Badan Amil Zakat Nasional (BAZNAS) Dalam Kalangan Pembayar Zakat Di Kota Medan, Indonesia,” *Jurnal Syariah*, vol. 25, no. 1, p. 56, 2017.
- [13] 2021 Baznas Kota Medan, “Analisis Pemanfaatan Dana Zakat Produktif di BAZNAS Kota Medan Sumatera Utara,” Universitas Islam Negeri Sumatera Utara, 2023.
- [14] I. dkk Yuliafitri, “Pengaruh kepuasan muzakki, transparansi dan akuntabilitas pada lembaga amil zakat terhadap loyalitas muzakki (Studi Persepsi Pada LAZ Rumah Zakat),” *Jurnal Ekonomi & Bisnis2*, vol. 3, no. 1, p. 11, 2019.
- [15] M. T. L. M. Nur Kabib, Ahmad Ulil Albab Al Umar, Ana Fitriani, Lora Lorenza, “Pengaruh Akuntabilitas dan Transparansi Terhadap Minat Muzakki Membayar Zakat di BAZNAS Sragen,” *Jurnal Ekonomi Islam2*, vol. 7, no. 2, p. 11, 2021.
- [16] N. A. B. Rahmani, *Metodologi Penelitian Ekonomi*. Medan: FEBI UIN-SU Press, 2018.