Community Empowerment through Sustainable Development Goal (SDGS) Village Program

Siti Nur Azizatul Luthfiyah¹, Via Lailatur Rizki²

Departement of Management, Faculty of Economic and Business, Universitas Islam Jember, Indonesia¹ Departement of Management, Institut Teknologi dan Bisnis Widya Gama Lumajang, Indonesia²

Corresponding Author: Siti Nur Azizatul Luthfiyah (luthfiyah.4ja@gmail.com)

ARTICLE INFO

ABSTRACT

Date of entry: Focusing on poverty alleviation, Presidential Regulation No. 2 September 2024 166/2014 underscores the importance of a comprehensive strategy, **Revision Date:** strong coordination, and sustained efforts as the country's top 17 September 2024 priority. The strategy is aimed at reducing poverty and ensuring that the basic rights of citizens are fulfilled through inclusive, equitable Date Received: and sustainable development. The goal is to create a better and 30 September 2024 fairer life for everyone, in line with the SDGs' Village Community goals as well as the SDGs' global goals that place community empowerment as a key method in tackling poverty. This research was conducted using a qualitative approach and is descriptive in nature. Data collection in this study was carried out through three main approaches: making observations, conducting in-depth interviews, and reviewing related documents. Data were analyzed using descriptive qualitative analysis using the Miles and Huberman interactive model, which includes data condensation, data display and drawing and verification of results. triangulation of techniques, triangulation of sources, and member checks ensured the validity of the data. The results showed that the villagers formed their own SDGs by volunteering. Then, the strategy was implemented through the submission of proposals as well as requests for financial support for coffee processing. After conducting an assessment, the barriers faced were found to be minimal, which allowed BAZNAS to end their partnership, given that Sumbercanting SDGs Village had achieved self-sufficiency.

Keywords: Community Empowerment, PPKSI, SDGs Village.



Cite this as: Luthfiyah, S. N. A., & Rizki, V. L. (2024). Community Empowerment through Sustainable Development Goal (SDGS) Village Program. International Journal of Accounting and Management Research, 5(2), 67–76. https://doi.org/10.30741/ijamr.v5i2.1407

INTRODUCTION

To maximize the empowerment of a person or community, a person or group undertakes an activity or thought known as community empowerment. It refers to the act of providing assistance to individuals who belong to vulnerable groups or who are in situations of economic deprivation, such



as impoverished conditions. In practice, United Nations (UN) programs also support community empowerment. The sustainable development goals of 1990-2015, also known as the SDGs, have transformed into the sustainable development goals of 2030, now known as the Sustainable Development Goals (SDGs).

Sustainable development, known as the SDGs, is a global initiative that aims to drive social transformation towards sustainable progress. The initiative focuses on improving human well-being in economic, environmental and social aspects. The SDGs apply a holistic, integrated, and inclusive approach, with the aim of ensuring the inclusion of all individuals without exception.

Many institutions, both government and community, are trying to improve development. To support sustainable development, the Indonesian SDGs Village Development Center (PPKSI) has initiated the formation of SDGs Villages as one of their strategies. SDGs Village is a hamlet-level area unit with certain standards where the Sustainable Development Goals program is integrated systematically and comprehensively. PPKSI is the manager of this SDGs Village.

Kampung SDGs has undergone significant development since its launch by the Regent of Jember, Dr. Hj Faida, MMR, on July 15, 2019. The project is located in Krajan Hamlet, Sukorejo Village, Bangsalsari Sub-district, within Jember District. The SDGs Village Program, developed by PPKSI Jember, is designed to meet a number of targets covering social, economic, management and environmental areas. This initiative already covers these aspects in its implementation. As of December 2022, there were 25 SDG Village locations spread across several sub-districts in Jember Regency as well as outside the region. Of these, 21 are located within Jember District, while the other 4 are found in various regions including Bojonegoro, Trenggalek, Banyuwangi, and Malang.

After several months of SDGs village implementation, PPKSI was established as the body with responsibility for advancing the SDGs village initiative. As an entity, PPKSI is well suited to advance the concept of SDGs villages given its expertise in education and network of collaborations with practitioners who are able to support communities in improving their self-empowerment, environment, and the development of their businesses and institutions, showing the way for poverty alleviation. SDGs villages are able to collaborate with various entities including BAZNAS, Polri, HIPMI, JRDC, Madani, Habilis, as well as the local government of Jember, thanks to the network built by PKKSI.

This is done in accordance with Article 1 Number 2 of Presidential Regulation of the Republic of Indonesia Number 166 of 2014, which states that poverty reduction programs are programs carried out by the government, local governments, the business world, and the community to improve the welfare of the poor through social assistance, community empowerment, empowerment of micro and small businesses, and other programs that increase economic activities.

METHODS

This research is a descriptive qualitative type of research. To collect data, observation, interviews, and documentation were used. In this study, the selection of resource persons was purposive, meaning that the selection of samples was based on certain considerations. The researcher used the triangulation method to verify the validity of the data.

RESULTS AND DISCUSSION

Sustainable Development (SDGs) for Economic Empowerment of Village Communities

Community economic empowerment has the potential to improve the community economy and assist regional development programs. The success of regional development will also increase by

reducing vulnerable, weak, and underprivileged communities. The SDGs Village initiative was initiated by local communities with a focus on empowering marginalized groups and promoting sustainable development. In this case, PPKSI participates and contributes to the development of programs with the community through SDGs villages.

Empowerment is achieved by providing resources, opening up opportunities, and providing the knowledge and skills needed to strengthen the capacity of individuals and maximize their potential. Empowerment goals are achieved through training, debriefing, seminars, or other means.

Considering the local conditions, needs, and challenges faced by communities, SDGs villages have adapted the SDGs global goals to be relevant to the local context. The seventeen goals are divided into three main categories: social, economic, and governance. This adaptation includes integrating policies rooted in local wisdom, with PPKSI simplifying the SDGs goals into a framework that matches the specific conditions of local communities.

Social Pillar		Economic Pillar		Governance		Environment	
1.	Anti-poverty village	8.	Advanced and creative economic village	7.	Child-friendly village	6.	Villages with clean water and sanitation
2.	Food security village	9.	Non-disparity village	12.	Peace and inclusion village	10.	Villages with decent housing
3.	Healthy and prosperous village	13	Village synergy and sustainable partnership			11.	Climate change village
4.	Smart village						
5.	Gender- friendly village		_				

Table 1. SDGs Village pillar table

Source: PPKSI documentation processed by researchers

The results of researchers in the field show that PPKSI's economic empowerment strategy is quite detailed for each empowerment location. In the perspective of PPKSI, which provides overall community empowerment at the village level, the discussion is broader and covers all pillars, in contrast to the research conducted by researchers who are more focused on the economic pillar. The aim is to serve as an example for other institutions, both government and social institutions, in improving economic independence and community development.

Researchers often explore how SDGs villages can improve well-being through economic empowerment by aligning their practices with the broad goals of the SDGs. This includes implementing policies that utilize local wisdom to support inclusive economic growth. The strategies used generally fall into three main aspects: improving access to resources, building community capacity, and strengthening socio-economic institutions. The focus is on implementing solutions that are adaptive to the specific needs of the community, with efforts aimed at unlocking local potential through sustainable and participatory approaches. This leads to improved quality of life in a way that respects tradition while integrating innovations relevant to local challenges and opportunities. According to Taufiqurrahman, the strategic management process consists of several stages: Strategy Formulation, Strategy Implementation, and Strategy Evaluation .

Strategy Formulation

Development of vision and mission, identification of external threats and opportunities, identification of internal strengths and weaknesses of the company, setting long-term goals, and



determining alternative strategies. Strategy management formulation is the first step in the strategy management process.

So, in the village community economic empowerment strategy, the goal of community self-reliance is the SDGs. The first step is to prepare and find a location. Next, an evaluation is conducted to identify the natural potential, challenges, and local needs. This will reveal the positive and negative aspects of each area, along with the opportunities and obstacles. After that, a completion strategy is designed as a step towards achieving the goal. In this regard, the importance of strategy is undeniable in determining the steps to be taken for the deployment of natural and human resources. Given the limited resources available, it is important that decisions are made to ensure that the business benefits greatly in the long run. Strategy Implementation.

According to Taufiqurrahman in his book entitled Strategic Management, implementation at this stage is often referred to as activity or action. This phase focuses on executing the planned strategy, including setting annual goals or targets for the company, motivating employees, providing resources to carry out the strategy, preparing budgets, and using information systems.

However, in the case of community empowerment in SDGs villages, the steps taken involve the realization of the prepared plan, including the preparation of budget proposals for community empowerment activities as well as the execution of these activities. Empowerment activities may include distribution of funds or conducting workshops to strengthen the community's capabilities. The success of this initiative requires strong dedication, optimal performance, and collaboration between all participating entities.

Strategy Evaluation and Monitoring

Taufiqurrahman stated that the evaluation stage is in the final position in the strategic management process. This step involves a review of the internal and external elements that form the foundation of the strategy, an assessment of the results obtained, and the application of corrective measures when there are obstacles or mismatches. SDGs village community empowerment programs must be evaluated if the empowerment goals are not achieved. This happens due to misalignment between strategy development and implementation. In the context of community empowerment, the process of evaluating and monitoring strategies is followed by the termination stage. When everything goes according to plan and the community achieves their goals or becomes self-sufficient, the partner will then step back, allowing the community to grow and develop under their own power.

It is clear that strategy is indispensable in the business industry. This is because the success of organizations, businesses, and expectations for community strengthening are not limited to the present, but also continue into the future. It is important to conduct a study on the methods applied in order to empower the villagers to achieve the SDGs in Sumbercanting, through the following steps:

- 1. The preparation or planning stage. This is the preparatory stage in the empowerment process, often involving the use of field workers. This generally includes social workers or group members who are committed to helping communities improve their conditions through specific steps. This step includes the preparation phase in the field, which is generally implemented through a non-directive approach.
- 2. Assessment phase. This is the investigation phase, where officers evaluate the social and environmental conditions of the community. This involves identifying the specific problems and needs facing the community. The assessment also includes a review of existing resources in the neighborhood, to determine how best to support and strengthen the community.
- 3. Alternative program or activity planning phase: here, social workers mobilize participation and dialogue among community members to find solutions to the challenges they are experiencing. In this phase, the community is expected to provide ideas on practical steps that can be taken to address the issue, utilizing available local resources.



- 4. Fomalization Stage: In this stage, social workers support individuals or groups in designing or defining an action plan that will be implemented. This plan is designed to deal with the problem at hand. In addition, social workers play a role in developing program proposals. The goal is to ensure that the program meets the needs of the relevant parties, including funders.
- 5. The program or activity implementation stage: this is the stage where the plan is actually implemented. It is expected that the community or all parties can work together to ensure the program takes place and is successful. This process may face many challenges as things may not go according to the initial plan.
- 6. Evaluation Stage: Evaluation is the process of assessing and monitoring the program. Both residents and officers can conduct this evaluation to find out how effective the program is and what problems arise during its implementation. It is hoped that the community can gain a better understanding of the problems faced by involving residents to build a more independent community in the long term by utilizing the existing environment.
- 7. Termination Stage: At this stage, the community is expected to be able to stand on its own without assistance from the mentor.

The data obtained from the interview, observation, and document collection process is important information collected in Sumbercanting SDGs village shows that these objectives are in line with the field findings. In the preparation, evaluation, and plan structuring phases, problems are identified and formulated as part of the strategic analysis. In the implementation phase, the action plan and the implementation of empowerment are included in the evaluation and termination phase. The evaluation and termination phase is included in the evaluation and supervision phase. Field data is discussed below.

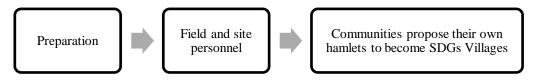


Figure 1. Sumbercanting iSDGs Village Preparation Chart Source: Processed by researchers

According to an interview with Arif, S.Sos., M.AP, chairman of PPKSI, the location selection process consists of two ways. The first way is that the community proposes themselves to make their village an SDGs village, and the second way is that PPKSI chooses villages that have potential but are not maximized by the community. PPKSI determines the initial activities by considering the factors of location, possible natural resources and environmental conditions, as well as the challenges and needs faced by the local community.

The location of Kampung SDGs is located in Sumbercanting Hamlet, part of Tugusari Village, within Bangsalsari Sub-district, Jember Regency, which was chosen based on recommendations from community members. One of the community members sought to increase his capacity by presenting his concept of the neighborhood and its potential. So, when PPKSI made its decision about the location, it took this into consideration.



Figure 2. Sumbercanting iSDGs Village Preparation Chart Source: Processed by researchers

The survey and research results show that widows who have not been empowered are a major problem in Sumbercanting Hamlet, Tugusari Village. Some widows become the main members of the family. In addition, not having land and permanent jobs makes many people vulnerable. In addition, there are still residents whose houses are not livable in the area. Many residences are built from semi-permanent materials and have dirt floors. The people of Sumbercanting Hamlet burn garbage because there is no landfill. The lack of good public facilities, such as transportation, is an additional problem in this hamlet. The lack of public facilities such as roads causes community activities to be hampered.

Beyond paddy fields, Sumbercanting Hamlet is also rich in plantation land, which makes the main occupation of local residents as farmers and plantation laborers. The existing agricultural and plantation potential includes coffee, banana, and coconut commodities, and most of the residents are coffee and banana farmers. Therefore, it is not surprising that the people in Sumbercanting Hamlet are very proficient in agriculture and plantation.



Source: Processed by researchers

Previously, residents of Sumbercanting Hamlet, Tugusari Village, had submitted a proposal for their area to become an SDGs village. The proposed program aims to process coffee beans into coffee powder that is ready for consumption. Sumbercanting has significant potential that makes it a perfect place for agricultural activities, including coffee plantations. Almost all houses in the community are surrounded by coffee trees, ensuring the availability of raw materials in the area.



Figure 4. Sourcecanting SDGs Village Action Plan Chart Source: Processed by researchers

Collaboration between Kampung SDGs Sumbercanting and BAZNAS was formed to develop an action plan. The main focus of this collaboration refers to assistance to mustahik. With the funds obtained from BAZNAS, there is hope that the budget will be able to support the success of the coffee processing project that is planned to be implemented.

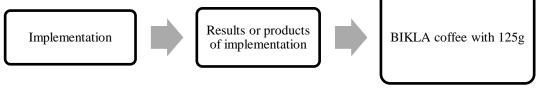


Figure 5. Implementation Chart of Sumbercanting SDGs Village Source: Processed by researchers

Coffee is abundant due to the superiority of coffee plantations as a natural resource. And this superior commodity is used to make products made from coffee beans. Most of the coffee beans do not come from their own plantations. Most people have coffee plants in their yards, and they also get coffee beans from people around them. Kampung SDGs Sumbercanting purchases coffee at an above-



market price of 3000 Rupiah, as part of an effort to improve people's lives. Through the purchase of products both small and large scale, it is expected to have a positive impact on the welfare of local residents.

Farmers sell two variants of green coffee, those that have undergone the drying process or in semifinished form, particularly those that are dry-processed. Wet processing is more difficult and more expensive. Making dry-processed coffee requires several procedures, starting from harvesting, separating from the husk, drying for four to five days, and then separating from the husk. The coffee, after being removed from the husk, is bought from the villagers and processed into coffee powder to be sold in the market.



Figure 6. Sourcecanting SDGs Village Program Evaluation Chart Source: Processed by researchers

Both the community and the research team conducted an evaluation. At first, there were some problems in the coffee processing process, such as packaging and logos. However, many people have suggested improvements. This project in processing coffee has already achieved more than half of the target SDG goals in Kampung, according to the person in charge of the village, Ustadz Bukhari. Based on income, the number of employees hired, as well as the positive effects provided to the local community.

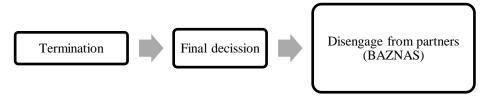


Figure 7. Termination Chart of Sumbercanting SDGs Village Source: Processed by researchers

Termination is the phase in which the assisting community or PPKSI formally ends its relationship with the community. The success of this coffee processing business is reflected in the independence and fulfillment of the community's own needs, allowing business expansion to the international market.

The Impact of the *Sustainable Development Goals* (SDGs) Village Community Economic Empowerment Program in Improving Welfare

The survey and research results show that widows who have not been empowered are a major problem in Sumbercanting Hamlet, Tugusari Village. Some widows become the main members of the family. In addition, not having land and steady work makes many communities a vulnerable group.

According to Edi Suharto's book, various methods can be applied to empower people, including providing motivation and support through resources, opportunities, knowledge, and expertise to strengthen their capacity and build awareness of their own abilities. Then, to achieve the goal of empowerment, one can endeavor to increase that potential through seminars, training, debriefing, or other methods.

Sumbercanting SDGs encourages the economy of village communities through processing. Using the available funds, Mr. Imam Bukhari invested them in purchasing coffee from locals as a production endeavor. His activities focused on acquiring raw coffee materials by offering them a fee

that exceeded the market price of three thousand rupiah. This was his strategy to increase the value of coffee which had experienced a decline in price in the past year. In addition to increasing the income of the surrounding community through the price difference. Ustadz Bukhari buys coffee at 22,000 if the market price is 19,000 per kg, and it is true that the price of coffee is rising. The price rose to 24,000 on the market in February 2022, At that time, BIKLA, a coffee company, acquired coffee from local residents as part of its production process, with a purchase price of 27,000.

In addition to offering a high purchase price for coffee, this coffee management endeavor has also created employment for about 35 residents from the local community. Therefore, individuals who were previously unemployed are now able to provide for themselves and their families thanks to the employment opportunities provided.

Undoubtedly, this activity will provide benefits to the relevant communities, which are the direct recipients of SDGs-based empowerment initiatives, including the surrounding environment Mardikanto emphasized in a book by Dedeh Maryani and Ruth Roselin E. Naingolan, that empowerment aims to improve business, living conditions, income, environmental conditions, and social conditions of the community

Supporting and inhibiting factors of the *Sustainable Development Goals* (SDGs) Village community economic empowerment program in improving welfare

To identify factors that act as supporters and barriers, researchers utilized SWOT theory. This method is widely recognized for its effectiveness in developing strategies that take advantage of strengths and opportunities, while anticipating and minimizing potential weaknesses and threats.

One important element that contributes to the strength of a company, including its business divisions, is the level of internal competition. This leads to mutual benefits in the market sphere as it spurs each unit to collaborate effectively to meet market demands. This is because each business division plays an important role in meeting the market demands that have been set, with each business unit responsible for implementing the plan. These strengths come from resources, capabilities, unique products, etc., which make a business unit superior to its competitors. Some aspects of strengths include financial capability, good image, market dominance, strong partnerships with suppliers, customer loyalty, and confidence from stakeholders.

Weakness factors. The term often refers to aspects such as deficiencies in resources, skills, and capabilities that act as barriers to achieving optimal performance. In practice, aspects such as insufficiencies in facilities and infrastructure, lack of management capabilities, and skills in marketing that do not fit the general criteria are often seen.

Opportunity factors refer to environmental conditions that provide advantages to a business entity. Factors include major transformations in consumer habits, variations in competitive dynamics, revisions in regulations that offer new business opportunities, and introductions to previously unserved market segments.

Hazard factors Threat is the opposite of possibility. Therefore, a threat is an element of the environment that is unfavorable to an organization. Threats will become "obstacles" for the business unit, both now and in the future, if not addressed. For example, the presence of new competitors, low speed of market growth, unexplored technological developments, and modifications in legal regulations.

In the SDGs village community economic empowerment program, the SWOT analysis is discussed as follows:

1. The main strength of Sumbercanting SDGs village comes from the availability of easily accessible raw materials. In addition, the majority of Sumbercanting's residents depend on coffee

plantations and some have coffee plants in their yards, adding to the availability of qualified labor for coffee processing. In addition, Rotibulhaddad recites this coffee, which is believed to eliminate witchcraft and disease.

- 2. One of the challenges faced by Sumbercanting SDGs Village is that it is located in a rural area and away from the city center, facing challenges in bringing coffee production closer to the main market. With a sales focus on out-of-town or international markets, the business also experiences constraints such as limited funds for expansion, lack of production tools, and storage issues due to insufficient warehouse capacity to store large quantities of coffee.
- 3. As access to online markets is now available, there are many opportunities. Coffee produced using rotibulhaddad readings, believed to have healing properties, has the potential to gain great attention from consumers. The unique flavor of coffee with pilihat spices makes it able to compete and enter the global market
- 4. The existence of similar products in the market is a threat. Since there were similar products before, capturing market share as a new product is not easy.

CONCLUSION

Analysis of the Economic Empowerment Strategy of the SDGs Village Community in Improving Welfare.

The Sumbercanting village community itself proposed SDGs to realize the Strategy Formulation. Then the research found potentials and problems: many coffee plantations, lack of labor needed to manage coffee, and many widows and unemployment. Furthermore, with BAZNAS as a partner, the program planning includes coffee management. This strategy will be implemented by submitting a proposal and carrying out coffee processing using the funds obtained. The evaluation found that there were no significant obstacles, so BAZNAS as a partner disengaged.

The Impact of the Sustainable Development Goals (SDGs) Village Community Economic Empowerment Program in Improving Welfare

The availability of funds is an important factor in coffee management. Successfully empowered coffee farmers by offering more favorable purchase prices. Can accommodate employment for individuals from marginalized groups who lack a source of income. Has the ability to encourage members to get closer to Allah through the recitation of wirid ratibulhaddad.

Supporting and inhibiting factors of the Sustainable Development Goals (SDGs) Village community economic empowerment program in improving welfare Supporters:

- 1) Located near raw material sources with a competent workforce.
- 2) Excellent with coffee produced while reciting the wirid *rotibulhaddad*,
- 3) Has potential for online marketing, reaching a larger market both nationally and internationally.
- 4) It has a distinctive flavor with a blend of selected spices.
- Inhibitors: location away from the crowd or city center, not having the capital to further develop

REFERENCES

Effendy. 2007. Public relations strategy. Bandung: PT Remaja.

J.moleong, Lexy. 2006. Qualitative research methodology. Bandung: PT Remaja Rosdakarya.

Kadeni and Ninik Srijani. 2020. The Role of MSMEs (Micro, Small and Medium Enterprises) in Improving Community Welfare, EQUIBILIUM, Volume 8, Number 2, (<u>http://e-journal.unipma.ac.id/index.php/equilibrium/ article/view/7118/2791</u>accessed on March 13, 2022) Ministry of National Development Planning /BAPPENAS,<u>https://baznas.go.id/pendistribusian/baznashttps://baznas.go.id/pendistribusian/</u> baznas/2602-baznas-awarded-international-governance-award-accessed April 2021).

Ministry of National Development Planning/BAPPENAS, (http://sdgs.bappenas.go.id/peluncuranbuku-fikih-zakat-on-sdgs/ accessed April 2021).

Ministry of National Development Planning/BAPPENAS, (http://sdgs.bappenas.go.id/sekilas-sdgs/accessed April 2021).

Ministry of National Development Planning/BAPPENAS, (http://sdgsindonesia.or.id/ accessed April 2021).

Khanifa, Nurma Khusna. 2018. Strengthening the Role of Ziswaf in Welcoming the SDGs Era Study of BMT Tamzis Wonosobo Philanthropy. Cakrawala: Journal of Islamic Studies (Online), Vol. 13, No. 2, (<u>https://journal.unimma.ac.id/index.php/ cakrawala/article/view/2329</u> accessed on December 22, 2020)

Luthfiyah, Siti Nur Azizatul. Analysis of Sustainable Development Goals (SDGs) Village Community Economic Empowerment Strategies in Welfare Improvement. Thesis. Sharia Economics Study Program. Postgraduate Program, Jember Islamic University.

Malik, Bilal Ahmad. 2016. *Philanthropy in Practice: The Role of Zakat in the Realization of Justice and Economic Growth*. (Online) Vol. 1 (1), (<u>https://ijazbaznas.com</u>/index.php/journal/article/view/7 accessed on October 13, 2020)

Mardikanto, Totok. and Poerwoko Soebianto. 2020. Community Empowerment in Public Policy Perspective. Bandung: Alfabeta.

Ni'mah, Istianah and Khifni Nasif. 2016. Analysis of Outsourcing Employee Welfare in the Perspective of Employees of PT Spirit Krida Indonesia, , EQUIBILIUM, Volume 4, Number 2, P-ISSN: 2355-0228, E-ISSN: 2502-8316, https://smartlib.umri.ac.id/assets/uploads/files/88392-1956-8639-1-pb.pdf or journal.stainkudus.ac.id/index.php/equibilium accessed on March 13, 2022.

Prastowo, Adi. 2012. Qualitative Research Methods in the Perspective of Research Design. Jogjakarta. Ar-Ruzz Media.

Center for Strategic Studies-National Amil Zakat Agency. 2017. A study of Zakat on SDGs The Role of Zakat in Sustainable Development Goals for the Achievement of Maqashid Syariah. Jakarta: Puskas Baznas.

Putra, Nusa. 2012. Qualitative Research Methods in Education. Jakarta: Raja Grafindo Persada.

Salman, Ahmed Shaikh, Salman Ahmed. Abdul Ghafar Ismail. 2017. *Role of Zakat in Sustainable Development Goals, International Journal of Zakat* (Online) Vol.2 (2), (https://ijazbaznas.com/index.php/journal/article/view/ 21 accessed on October 13, 2020)

Sugiyono. 2017. Quantitative, Qualitative, and R&D Research Methods. Bandung. Alfabeta.

----, 2017. Qualitative Research Methods. Bandung. Alfabeta

Sukmasari, Dahliana. 2020. *The Concept of Community Welfare in the Perspective of the Qur'an. Jambi.* AT-TIBYAN Journal of Qur'an and Hadith Studies (Online) Vol. 3 No. 1, (<u>https://at-tibyan.fusa.uinjambi.ac.id/index.php/ATB/</u> article/view/15 accessed on December 22, 2021)

Supranto. 2003. Research Methods. Jakarta. Rineka Cipta.

Suprayitno, Eko. Mohamed Aslam. Azhar Harun. 2017. Impact of Zakat on Human Development in the Five States of Malaysia, International Journal of Zakat (Online) Vol. 2 (1), (<u>https://ijazbaznas.com/index.php/journal/articlehttps://ijazbaznas.com/index.php/journal/arti</u>

Taufiqurrahman. 2016. *Strategic Management*. Jakarta. Faculty of Social and Political Sciences, Prof. Dr. Moestopo University.

Tjiptono, Fandy. 2008. Marketing Management, 3rd Edition. Yogyakarta. CV. ANDI OFFSET.

W. Creswell, John. 2015. *Qualitative Research & Research Design*. Yogyakarta: Learning Library. Yunus. Eddy. 2016. *Strategic Management*. Yogyakarta: CV Andi Offset. (online) 12.

https://www.google.co.id/books/edition/Manajemen Strategis/vKk5

<u>DgAAQBAJ?hl=id&gbpv=1&dq=management+strategy&printsec=frontcover</u> (accessed May 21, 2022)