FALASIFA
Jurnal Studi Keislaman

Falasifa: Jurnal Studi Keislaman
Vol. 17, No. 01 (2026)
Available online at
https://ejournal.uas.ac.id/index.php/falasifa

Transforming Islamic Zakat Governance Through Digital Systems and Adaptive Organizational Culture

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https://doi.org/10.62097/falasifa.v17i01.2981

Received: 01-02-2026 Revised: 25-04-2026 Accepted: 30-05-2026

Info Artikel

KEYWORDS:
Adaptive Culture, Baznas, System digitalization

Abstract

This study examines the optimization of BAZNAS Gorontalo's performance through system digitalization and adaptive organizational culture within the framework of Islamic zakat governance. Using an integrative literature review approach, this research analyzes scholarly works related to digital transformation, organizational culture, Islamic philanthropy, and zakat management institutions. Previous studies have mainly focused on technological aspects of digital zakat, while limited attention has been given to the relationship between digitalization, adaptive culture, and local socio-religious characteristics in regional zakat institutions. The findings indicate that digital transformation has the potential to improve efficiency, transparency, accountability, and service quality in zakat management. In the perspective of Islamic governance, digitalization also supports the implementation of amanah, public trust, and accountable Islamic social finance management. Among the organizational culture dimensions examined, the adhocracy culture is viewed as the most supportive of digital transformation due to its emphasis on innovation and adaptability. In addition, innovation-oriented leadership plays an important role in strengthening organizational transformation. This study contributes a conceptual framework integrating digital transformation, adaptive organizational culture, and Islamic governance values in strengthening contemporary zakat institutions and digital Islamic philanthropy.

KATA KUNCI:
BAZNAS, Budaya Adaptif, Digitalisasi Sistem

Abstrak.

Penelitian ini mengkaji optimalisasi kinerja BAZNAS Gorontalo melalui digitalisasi sistem dan budaya organisasi adaptif dalam kerangka tata kelola zakat Islam. Penelitian ini menggunakan pendekatan integrative literature review dengan menganalisis berbagai kajian ilmiah terkait transformasi digital, budaya organisasi, filantropi Islam, dan lembaga pengelola zakat. Penelitian sebelumnya umumnya lebih berfokus pada aspek teknologi dalam zakat digital, sementara kajian mengenai hubungan antara digitalisasi, budaya adaptif, dan karakteristik sosial-keagamaan lokal pada lembaga zakat daerah masih terbatas. Hasil penelitian menunjukkan bahwa transformasi digital berpotensi meningkatkan efisiensi, transparansi, akuntabilitas, dan kualitas layanan pengelolaan zakat. Dalam perspektif tata kelola Islam, digitalisasi juga mendukung penerapan nilai amanah, penguatan kepercayaan publik, serta pengelolaan keuangan sosial Islam yang akuntabel. Di antara dimensi budaya organisasi yang dikaji, budaya adhokrasi dipandang paling mendukung transformasi digital karena menekankan inovasi dan kemampuan beradaptasi. Selain itu, kepemimpinan yang berorientasi pada inovasi berperan penting dalam memperkuat transformasi organisasi. Penelitian ini memberikan kontribusi berupa kerangka konseptual yang mengintegrasikan transformasi digital, budaya organisasi adaptif, dan nilai-nilai tata kelola Islam dalam memperkuat lembaga zakat modern dan filantropi Islam digital.

INTRODUCTION

The study of Islamic philanthropy is an object of study that is described as part of multidisciplinary science. This burgeoning field has undergone over a century of theoretical and practical development, from early Orientalist studies of waqf legal texts to more contemporary sociological and anthropological analyses. Historically, this study is categorized as a relatively new study and was institutionally established in the 1980s. This study is often associated with management, various policies such as public policy, public administration, with an emphasis on non-profit management, fundraising, donor engagement, social psychology and various other matters related to the administration of non-governmental third sector organizations (Hughes & Siddiqui, 2024).

Nowadays, third sector organizations or TS (third sector) experienced rapid growth. However, the increasing demands for accountable, efficient, and effective public administration have forced them to become more innovative in providing services and designing their operational business models. This is necessary to improve organizational performance and is a tactical step in addressing resource scarcity. Furthermore, organizational culture can foster social innovation, and engaging staff at all levels can create an organizational culture that is receptive to innovative practices. A climate that supports innovation, personal initiative, and psychological safety can enhance an organization's innovation capacity (Adro & Leitão, 2020).

BAZNAS as one of the third sector or the largest philanthropic institution in Indonesia based on Islamic principles, is required to innovate in providing its services. The rapid pace of change in information technology today is causing changes in consumer attitudes and preferences, especially with the increasing use of digital and mobile devices, which is a trigger for obstacles digital disruptors for philanthropic organizations. The study results show that organizations are now tending to embrace technology to communicate with the public through the growth of the internet and the web (Connell et al., 2024).

Digitalization is considered one of the most significant and far-reaching transformations in contemporary organizations (Annarel, 2021). Technology, new procedures, and human resources have become major challenges for institutions operating in rapidly changing environments that increasingly require the adoption of digital technology (Grosu et al., 2023). However, Ntobongwana & Telukdarie (2024) found that there is still limited understanding regarding the factors influencing the adoption of digital technology within organizations. In addition, the rapid openness of information and communication has also contributed to a decline in public trust in financial institutions, particularly philanthropic institutions. In the context of zakat institutions, several factors influencing muzakki interest in paying zakat through BAZNAS include zakat product factors, distribution media, regulations, institutional credibility, and institutional accountability (Triyawan, 2016).

demands for transparent and accountable zakat management. Along with the growing number of muzakki, the management of zakat, infaq, sedekah, and waqf funds has become increasingly complex. The rapid growth of zakat institutions over the last decade has created new forms of competition in zakat fundraising, driven by economic growth and increasing religious awareness among middle-upper-class Muslims (Setiyowati, 2017). Nevertheless, zakat management practices in Indonesia are still relatively traditional (Setiyowati, 2017). Therefore, innovation in zakat governance is urgently needed, particularly through the integration of digital technology. Innovation also plays an important role in organizational development and the creation of new strategic approaches (Mubarak et al., 2025).

In the local context, BAZNAS Gorontalo faces various challenges in optimizing zakat governance amid increasing demands for transparency and digital-based public services. As a province with strong religious and communal values, public trust (amanah) plays an important role in shaping community participation in zakat management. However, differences in digital literacy, technological accessibility, and community service preferences remain challenges in implementing digital transformation within zakat institutions at the regional level. In addition, the optimization of Islamic social finance in Gorontalo requires not only technological innovation but also organizational approaches that are adaptive to local socio-cultural and religious characteristics. Therefore, the transformation of zakat institutions in Gorontalo should be understood not merely as administrative modernization, but also as part of strengthening Islamic philanthropic governance that is transparent, accountable, and community-oriented.

Previous studies have widely discussed digitalization in philanthropic and zakat institutions, particularly in relation to fundraising efficiency, digital platforms, and public trust. However, existing studies still tend to focus primarily on technological aspects and have not comprehensively examined the relationship between system digitalization and adaptive organizational culture. In addition, limited studies have explored how digital transformation in Islamic philanthropic institutions can be integrated with local socio-religious characteristics and community culture, especially in the context of regional BAZNAS institutions such as Gorontalo. Research specifically examining the interaction between digitalization, adaptive culture, and organizational performance within local zakat institutions also remains limited. Therefore, this study seeks to fill this gap by analyzing how system digitalization and adaptive organizational culture can support the optimization of zakat governance performance within the local context of Gorontalo. The novelty of this research lies in its effort to integrate digital transformation, adaptive organizational culture, and local socio-religious characteristics within the framework of Islamic zakat governance.

Despite the significant role of digital technology in developing innovation within an institution or agency, implementation challenges remain, particularly in areas such as a lack of competent human resources, limited infrastructure, and resistance to change. In the context of human resource management, with the backdrop of globalization and rapid technological development, institutions face significant challenges, particularly in recruiting and finding the right talent (Yang & Shen, 2025). Another crucial factor related to the role of human resources is resistance to change. Findings indicate that individuals with psychological resistance to change (consciousness) are a barrier to the performance and dynamics of an institution (Aabo et al., 2024).

Therefore, human resource management is needed to produce individuals who are adaptive to change, particularly in today's digital technology. Simply put, adaptability refers to the ability to change. Dynamic environments, constantly evolving technologies, and the rapid pace of change experienced by workers in organizations characterize much of today's work environment. The desired behaviors of an organization's workforce are also changing. Demand is increasing for workers who are flexible, handle change positively, and adapt. This is why it is necessary to prioritize the concepts of adaptability and adaptive performance within an institution (Loughlin & Priyadarshini, 2021).

The BAZNAS Gorontalo has made efforts to implement digital-based management. This is demonstrated through several services, such as the utilization of various pl atform Social media is used to promote work programs. There is also a website and online media for various purposes in disseminating BAZNAS information. In addition, BAZNAS Gorontalo also utilizes the BAZNAS Management Information System (Sistem Informasi Manajemen BAZNAS/SIMBA), an

information network system connected from BASNAZ Central to the regions, with the function of managing zakat to be more efficient, transparent, and accountable.

However, the digitalization efforts of BAZNAS Gorontalo continue to face several challenges, including limited human resource readiness, resistance to organizational change, unequal digital infrastructure, and varying levels of community digital literacy. In addition, sociocultural factors and the community's stronger familiarity with conventional zakat payment systems may influence the effectiveness of digital transformation within regional zakat institutions. These conditions indicate that the success of digitalization in zakat governance depends not only on technological implementation, but also on the organization's ability to develop an adaptive culture that aligns with local socio-religious characteristics.

Therefore, this study aims to analyze the relationship between system digitalization, adaptive organizational culture, and organizational performance within the context of Islamic zakat governance at BAZNAS Gorontalo. Specifically, this research seeks to explore how digital transformation can be integrated with adaptive organizational culture to strengthen efficiency, transparency, accountability, and public trust in zakat management. The novelty of this study lies in its conceptual integration of digital transformation, adaptive culture, and Islamic governance values within the local context of regional zakat institutions. Through this approach, the study contributes to the development of digital Islamic philanthropy and contemporary zakat governance discourse in the era of societal digital transformation.

RESEARCH METHODS

In this research, a qualitative descriptive method with an integrative literature review approach was employed. Qualitative research aims to understand social phenomena comprehensively through descriptive and interpretative analysis (Sugiyono, 2022). Meanwhile, an integrative literature review enables researchers to synthesize findings from various theoretical and empirical studies in order to identify conceptual relationships, recurring themes, and research gaps (Snyder, 2019). This approach was used to integrate scholarly perspectives related to system digitalization, adaptive organizational culture, organizational performance, and Islamic zakat governance within the context of BAZNAS Gorontalo.

To support this study, the author conducted a literature review focusing on the themes of organizational performance, digital transformation, adaptive organizational culture, Islamic philanthropy, and zakat governance. The literature sources were collected from indexed scientific journals, books, institutional reports, and official publications accessed through databases such as Google Scholar, Scopus, and ScienceDirect. The literature search process used several keywords, including "digital transformation," "adaptive organizational culture," "organizational performance," "Islamic philanthropy," "Islamic governance," "zakat management," and "BAZNAS digitalization."

The study primarily reviewed publications published between 2016–2025 to ensure the relevance and recency of the discussion. Approximately 40 references were initially identified, after which the most relevant literature was selected based on several inclusion criteria: 1) publications discussing digitalization and organizational culture, 2) studies related to nonprofit or zakat institutions, and 3) literature relevant to organizational performance and Islamic philanthropic governance. Publications with limited relevance, duplicated discussions, or insufficient academic credibility were excluded from the analysis.

The collected literature was analyzed using thematic and conceptual analysis techniques. The author categorized the findings into several major themes, including digital transformation, adaptive organizational culture, leadership, organizational performance, and Islamic governance values. The synthesis process was conducted by comparing findings from previous studies, identifying recurring patterns and research gaps, and integrating the results into a conceptual framework relevant to the context of BAZNAS Gorontalo. This approach enables researchers to critically examine the relationship between theory and practice while evaluating the strengths and limitations of previous studies (Onwuegbuzie et al., 2012). Furthermore, integrative literature reviews contribute to the development of broader conceptual understanding and theoretical frameworks for future research (Snyder, 2019).

RESULTS AND DISCUSSION

Results

This section will review the concepts of digitalization, adaptive culture, and organizational performance. It will also present a review of previous research relevant to the research topic.

The Concept of Digitalization in Organizations

The analysis of previous studies indicates that digital transformation is no longer limited to technological adoption, but has evolved into a strategic organizational transformation that affects governance systems, organizational culture, and institutional performance. System digitalization refers to the integration of human resources, knowledge, skills, and technological infrastructure used to support organizational processes and services (Shidqi et al., 2023). Furthermore, the concept of a digital ecosystem describes a complex network of interactions among stakeholders, technological components, and digital environments that encompass technical, social, business, and regulatory dimensions (Koch et al., 2022).

Several studies emphasize that digital orientation provides an important framework for organizational decision-making and competitiveness in the contemporary era (Kessler et al., 2025; Siedschlag et al., 2024; Mujahed et al., 2024). Technological advancement has also transformed organizational processes and human resource management practices, particularly in response to the challenges of the Fourth Industrial Revolution (Assounga & Sibassaha, 2024; Bittencourt et al., 2025). As organizations increasingly rely on technology-driven systems, adaptability and organizational readiness become critical factors in ensuring effective transformation.

However, previous studies found that digital transformation is a complex process that requires organizational participation, cultural adaptation, and human resource readiness (Koch et al., 2022; Kessler et al., 2024). Rapid technological development has also created unprecedented challenges in organizational and human resource management (Shen & Yang, 2024). These findings collectively suggest that the success of digital transformation depends not only on technological infrastructure, but also on organizational readiness, adaptive culture, and institutional capacity to respond to change. In the context of Islamic philanthropic institutions such as BAZNAS, digital transformation should therefore be understood as part of a broader Islamic governance strategy aimed at strengthening amanah, transparency, accountability, and public trust in zakat management.

Adaptive Culture in Organizations

The analysis of previous studies indicates that adaptive organizational culture plays a crucial role in determining the success of organizational transformation, particularly in responding to technological change and environmental uncertainty. Adaptive culture refers to an organization's capacity to respond flexibly and effectively to internal and external changes (Loughlin & Priyadarshini, 2021). In the context of rapid technological development, organizations are increasingly required to adapt their people, processes, strategies, organizational structures, and technological systems to remain relevant and sustainable (Vientiany et al., 2024).

Organizational culture itself reflects the shared values, assumptions, and behavioral patterns that influence how organizations operate and respond to change (Lee et al., 2024). Several studies emphasize that organizational transformation is strongly influenced by cultural readiness, although cultural change is often difficult and requires a long-term internalization process (Rass et al., 2023). This suggests that digital transformation cannot be separated from efforts to develop organizational values that support innovation, flexibility, and collaboration.

Organizational culture can be classified into four dimensions: clan, adhocracy, market, and hierarchy culture (Cameron & Quinn, 2011; Cao et al., 2025). Among these dimensions, adhocracy culture is widely associated with innovation, adaptability, resilience, and flexibility, enabling organizations to respond more effectively to changing environments. In contrast, hierarchical culture tends to prioritize stability, formal procedures, and control, which may slow organizational adaptation in highly dynamic contexts.

Furthermore, previous studies indicate that organizational culture and readiness for change are influenced by broader socio-cultural characteristics and organizational learning processes (Alqudah et al., 2022). Adaptive culture has become increasingly important in the era of technological disruption (Egitim, 2022; Cedergren & Hassel, 2024). Organizations capable of developing innovative solutions, learning from failure, and building collaborative networks also tend to adapt more effectively to change (Ayamga et al., 2024).

These findings collectively suggest that adaptive organizational culture functions as a strategic supporting mechanism for digital transformation. In the context of BAZNAS and Islamic philanthropic institutions, adaptive culture is essential not only for supporting technological implementation, but also for strengthening institutional responsiveness, collaboration, innovation, and public trust in zakat governance.

Organizational Performance

The analysis of previous studies indicates that organizational performance in nonprofit institutions is influenced not only by operational efficiency, but also by leadership, organizational culture, human resource adaptability, and public trust. Organizational performance reflects the extent to which an organization achieves its goals effectively and efficiently through the contribution of its members, organizational systems, and leadership practices. Organizational performance can be measured through various dimensions, including productivity, operational effectiveness, and organizational sustainability (Joseph & Kibera, 2019; Phuc et al., 2023). In nonprofit institutions, performance is not solely assessed based on financial outcomes, but also on the organization's ability to provide quality services, maintain public trust, and fulfill its social mission.

Several previous studies highlight the important role of human resources in determining organizational performance. Employees are considered one of the most valuable organizational

assets because their competence, adaptability, and engagement significantly influence organizational outcomes (Slatten et al., 2021). This finding indicates that organizational performance is closely related not only to institutional systems, but also to the capacity of individuals within the organization to adapt to change.

In the context of nonprofit organizations, organizational success is strongly influenced by the institution's ability to maintain supporter trust and secure sustainable financial resources (Mínguez & Sese, 2022). Organizational performance can also be observed through the organization's ability to deliver services more effectively, efficiently, safely, and responsively compared to other institutions (Suomela, 2024). These findings suggest that service quality, organizational responsiveness, and public trust are central indicators in evaluating nonprofit performance, including within Islamic philanthropic and zakat management institutions.

In addition, leadership and organizational culture are identified as key factors influencing organizational performance. Transformational leadership contributes to the development of organizational culture by reinforcing values, norms, and adaptive behavior within institutions (Seppänen, 2025). This becomes particularly relevant in the context of digital transformation, where organizations are required to respond quickly to technological and social changes.

In the public sector context, five main indicators of organizational performance include productivity, service quality, responsiveness, responsibility, and accountability (Aditama & Widowati, 2017). Collectively, these findings indicate that organizational performance in BAZNAS Gorontalo cannot be separated from the interaction between digital transformation, adaptive organizational culture, leadership, and the implementation of Islamic governance values such as transparency, accountability, and amanah in zakat management.

Synergy of Digitalization, Adaptive Culture and Organizational Performance

The analysis of previous studies indicates that organizational performance in the digital era is increasingly influenced by the synergy between technological transformation, adaptive organizational culture, and leadership capacity. Digital transformation is no longer viewed solely as technological adoption, but as a broader organizational change process that affects governance systems, organizational relationships, and institutional performance.

Digital transformation involves not only technological change, but also cultural, organizational, and relational transformation, including the provision of digital services, the use of digital engagement platforms, and the integration of emerging technologies such as artificial intelligence (Cordery et al., 2023). Digitalization also includes the utilization of technologies such as social media, cloud computing, IoT, 5G, and artificial intelligence to support operational excellence and organizational development (Moschko & Bla, 2023). The digital transition has transformed the global industrial landscape by stimulating innovation, improving organizational processes, reducing operational costs, and increasing service efficiency (Alshirah et al., 2021; Grosu et al., 2023). Previous studies further demonstrate that digital transformation contributes significantly to resource optimization, process reliability, production capacity, and organizational competitiveness (Moschko & Bla, 2023).

However, the effectiveness of digital transformation depends not only on technological infrastructure, but also on the organization's ability to develop an adaptive culture. In the era of Industry 4.0, organizations are increasingly required to possess flexible, innovative, and collaborative cultures capable of responding quickly to technological and environmental changes. Organizational culture reflects the values, beliefs, and behavioral patterns practiced within

institutions and strongly influences how organizations respond to transformation (Vientiany et al., 2024). Organizational cultures that are open to innovation, oriented toward learning, and supportive of collaboration are more capable of facilitating rapid adaptation and responsive decision-making in dynamic environments (Sutrisno, 2020; Akhsan, 2024).

These findings collectively suggest that digital transformation and adaptive organizational culture are interdependent elements in improving organizational performance. In the context of BAZNAS and Islamic philanthropic institutions, the integration of digital systems with adaptive organizational culture may strengthen productivity, service quality, responsiveness, accountability, and public trust in zakat governance. This synergy also reflects broader Islamic governance values, particularly amanah, transparency, and social responsibility in managing Islamic social finance. Therefore, digital transformation in zakat institutions should be understood not merely as technological modernization, but as part of a strategic effort to strengthen contemporary digital Islamic philanthropy and improve welfare-oriented zakat distribution in line with the objectives of maqashid sharia.

Conceptual Synthesis of Digital Transformation and Islamic Zakat Governance

The synthesis of previous studies indicates that organizational performance in Islamic philanthropic institutions is shaped by the interaction between system digitalization, adaptive organizational culture, leadership, and Islamic governance values. Digital transformation contributes to improving efficiency, transparency, responsiveness, and accountability in zakat management. However, the effectiveness of digital systems depends not only on technological infrastructure, but also on organizational readiness, cultural adaptability, and institutional capacity to manage change.

The findings further suggest that adaptive organizational culture acts as a strategic supporting mechanism in the implementation of digital transformation. Organizational cultures characterized by innovation, flexibility, collaboration, and organizational learning are more capable of supporting sustainable digital governance and improving institutional performance. In this context, innovation-oriented leadership also plays an important role in facilitating organizational adaptation and strengthening internal readiness toward technological transformation.

In the context of BAZNAS Gorontalo, the integration of digital systems and adaptive organizational culture may support more effective zakat governance by strengthening public trust, improving service quality, and enhancing accountability in zakat collection and distribution. This becomes increasingly important considering the local challenges related to digital literacy, infrastructure accessibility, and the socio-religious characteristics of the Gorontalo community, which influence the implementation of digital transformation within regional zakat institutions.

Based on the literature synthesis, this study proposes a conceptual framework in which system digitalization, adaptive organizational culture, and transformational leadership collectively influence organizational performance through the implementation of Islamic governance values such as amanah, transparency, accountability, and social responsibility. This framework positions digital Islamic philanthropy not merely as technological modernization, but as part of a broader transformation of Islamic social finance aimed at strengthening public welfare and achieving the objectives of maqashid sharia.

Discussion

This research is based on literature analysis, so the findings presented are a synthesis and interpretation of previous studies. The author presents the findings based on specific themes and then discusses their implications.

Digitalization of systems in non-profit organizations

The results of the literature review indicate that digitalization in organizations has a significant impact on organizational performance, particularly in improving efficiency, effectiveness, and competitiveness. Previous studies have confirmed that the use of digital technology in organizations can optimize resource management, increase business process speed, and reduce operational costs (Moschko & Bla, 2023).

The potential of digital technology is broad and diverse, enabling organizations to develop competitive advantages and providing a strategic framework for important decision-making processes (Kessler et al., 2025). However, previous studies found that the implementation of digital transformation is a complex process that requires the full involvement of organizational members, thereby indicating the need for cultural and organizational transformation (Koch et al., 2022; Kessler et al., 2025). Resistance to change and infrastructure limitations are among the major challenges faced in the implementation of digitalization (Novales et al., 2025).

In facing the challenges of digitalization, innovation-oriented leadership plays an important role in encouraging internal and external collaboration, which in turn strengthens the contribution of digitalization to innovation activities (Moscho & Bla, 2023). Similarly, dynamic environments characterized by volatility, uncertainty, complexity, and ambiguity require visionary leaders who are capable of guiding digital transformation effectively (Navas et al., 2024).

In the context of digitalization within nonprofit institutions, BAZNAS, as a non-structural government agency authorized to manage zakat, has also responded to technological developments by implementing various digital applications in its zakat collection, distribution, and management systems. BAZNAS has introduced several policy platforms to facilitate the collection of zakat, infaq, and sadaqah funds. Internal policies include the use of websites and applications, such as the zakat payment feature available on the official BAZNAS website and the Muzaki Corner application. External policies involve collaboration with OPZ partners in collecting ZIS funds (Jamaludin, 2021). One of the strategies used to improve zakat institution management is the optimization of information technology applications and digital marketing as tools to support efficient zakat management, including distribution, utilization, and fundraising activities (Sulistiawaty & Sudarto, 2020; Maisiyah & Rahman, 2022).

BAZNAS Gorontalo, as one of the regional zakat management institutions, is participating in implementing digital transformation. This is certainly an effort to improve the performance of BAZNAS Gorontalo. BAZNAS Gorontalo has set a mission to modernize and digitize zakat management with a robust and measurable data-based management system. This step is expected to increase efficiency, transparency, and accountability in zakat management in the region. To that end, BAZNAS Gorontalo strives to create reports that can describe the condition of zakat management through the SIMBA application. Through SIMBA, BAZNAS Gorontalo has implemented important innovations to increase transparency and accountability in zakat management, where the public can easily monitor zakat management in real-time so that distribution can be targeted and provide maximum benefits to the community. With SIMBA, Gorontalo has participated in the growing spirit of digitalization. However, like other regions, the

Gorontalo community has unique characteristics with local customs and preferences that still need to be explored in depth how the digitalization process can be implemented by considering the local characteristics of the Gorontalo community, including the level of digital literacy, service preferences, and socio-cultural factors that influence the adoption of digital technology in zakat management.

Adaptive culture in organizations

The digitalization process depends not only on technology, but also on the readiness of human resources and organizational culture. Previous studies indicate that without adaptive cultural transformation, digitalization may encounter internal resistance that can hinder its success (Koch et al., 2022; Kessler et al., 2025). Organizational culture is considered a crucial element in maximizing the value of digital technology (Rodríguez et al., 2023).

However, there is still a research gap regarding how specific cultural dimensions influence the success of digital technology implementation. The relationship between organizational culture and digital technology success therefore remains underexplored and underdeveloped (Cao et al., 2025).

As previously explained in the four-dimensional organizational culture framework (Cameron & Quinn, 2011), the cultural characteristics that support organizational change toward digital transformation can be identified through the distinctive tendencies of each cultural dimension, as follows:

A. Adhocracy culture with digital transformation capabilities
B. An adhocracy culture prioritizes innovative, transformational, and adaptive output. This culture tends to stimulate organizational innovation, boldness in implementing risk-taking strategies, and emphasizes employee creativity. Therefore, this culture can make a strong contribution to an organization's digital transformation, enabling it to adapt quickly to new technologies and encouraging its employees to learn and develop digital skills.
C. Clan culture with digital transformation capabilities
D. The particular relevance of clan culture to digital transformation capabilities lies in its support for human resource development. This can encourage internal communication and collective decision-making in organizations to develop digital transformation strategies. By focusing on teamwork, they encourage continuous learning and the use of digital technologies, creating a cohesive and effective digital transformation.
E. Market culture with digital transformation capabilities
F. The core values of a market culture, namely competitiveness and productivity, are highly conducive to digital transformation capabilities. A market culture tends to encourage the alignment of digital strategies with market demands in several ways: 1) Ensuring that di gital initiatives are targeted toward gaining competitive advantage, 2) Motivating employees to develop digital skills to improve performance, and 3). Encourage the adoption of digital technology to improve operational efficiency.
G. Hierarchical culture with digital transformation capabilities.
H. This culture emphasizes the values of efficiency, timeliness, consistency, and uniformity. It can help develop digital strategies through consistency and control, facilitate the systematic implementation of digital initiatives, support digital skills development through formal training and standardized processes, and leverage digital technology to

standardize business processes such as monitoring, control, security, and data assurance. Unfortunately, this culture can also hinder the development and adoption of digital technologies if it resists digital adoption and fosters a disruptive technology mindset.

Based on the description above, the analysis indicates that each organizational culture dimension contributes differently to digital transformation capabilities. Among the four dimensions, adhocracy culture appears to be the most supportive of digital transformation because it emphasizes innovation, flexibility, creativity, and organizational adaptability. However, other cultural dimensions also provide important contributions. Clan culture supports collaboration, communication, and collective learning processes, while market culture encourages productivity and competitiveness in responding to technological and service demands. Meanwhile, hierarchical culture may strengthen consistency, control, and standardization in implementing digital systems, although excessive rigidity may also hinder organizational adaptability.

In the context of BAZNAS Gorontalo, the effectiveness of digital transformation is likely to depend on the organization's ability to integrate these cultural dimensions according to local institutional needs and socio-religious characteristics. Regional zakat institutions often face challenges related to digital literacy, human resource readiness, infrastructure limitations, and public acceptance of digital-based zakat services. Therefore, adaptive organizational culture becomes an important strategic factor in supporting sustainable digital transformation, strengthening institutional credibility, and increasing public trust in Islamic zakat governance.

Performance of non-profit organizations

Organizational performance is the achievement of results at the organizational level or unit of analysis. Performance at this organizational level is related to the organization's goals, design, and management (Aditama & Widowati, 2017). If an organization prioritizes efforts to continuously improve individual and team performance to achieve its goals, then the organization is implementing performance management.

Based on the previous discussion regarding the indicators used to measure the performance of public bureaucracy, in the context of the BAZNAS institution as an organization that provides services to the public, it can be assumed that the same applies to the following relevant indicators;

A. Productivity; this indicator measures the level of effectiveness and efficiency in the form of the ratio between input and output by considering the extent to which public services have the desired results.
B. Service quality; public satisfaction or dissatisfaction with the quality of service received from an institution or organization reflects the performance indicators of that public institution or organization.
C. Responsiveness: This indicator reflects a public organization's ability to carry out its mission and objectives and meet public needs. A misalignment between services and public needs indicates the organization's failure to achieve its mission and objectives.
D. Responsibility; this indicator explains whether the organization's activities are carried out in accordance with sound administrative principles or organizational policies. This can be assessed through an analysis of organizational activity documents and reports by comparing the implementation of organizational activities and programs with organizational procedures and regulations.

E. Accountability; this indicator is measured by looking at the extent to which the organization's policies and activities are consistent with community expectations and in accordance with the values and norms that apply in society.

By looking at the various performance indicators described, it becomes clear that all of these indicators are relevant to the BAZNAS institution and can be used as a measure of the performance of the BAZNAS institution, especially in Gorontalo.

Building on the findings presented in the previous section, it is essential to explore how these indicators can be operationalized through system digitalization and an adaptive culture to achieve optimized performance within BAZNAS Gorontalo.

Digital Transformation in Non-Profit Organizations: The Perspective of BAZNAS Gorontalo

The results of this study indicate that system digitalization in nonprofit institutions, particularly BAZNAS, has significant potential to improve the efficiency, transparency, and accountability of zakat management. Digitalization has been shown to positively influence organizational performance by improving operational effectiveness and strengthening public trust (Moschko & Bla, 2023). One implementation of digital transformation is the SIMBA system in Gorontalo, which represents a strategic effort to modernize zakat management by enabling the public to monitor zakat management processes in real time, thereby improving transparency and distribution effectiveness.

Nevertheless, the implementation of digitalization at BAZNAS Gorontalo also faces complex challenges related to the socio-cultural characteristics of the local community, including service preferences, local customs, and varying levels of digital literacy. These findings suggest that the success of digital transformation depends not only on technological infrastructure, but also on the organization's ability to adopt contextual and adaptive approaches that accommodate local social and cultural dynamics (Koch et al., 2022; Kessler et al., 2025).

Interaction of Organizational Culture and Digitalization

Research findings indicate that the success of digital transformation at BAZNAS Gorontalo is heavily influenced by the adopted organizational culture. The analysis of four dimensions of organizational culture—adhocracy, clan, market, and hierarchy—provides a more comprehensive understanding of how each cultural dimension can support or hinder the digitalization process (Cameron & Quinn, 2011). This research demonstrates the importance of identifying the dominant cultural dimensions at BAZNAS Gorontalo as a first step in designing an effective digital transformation strategy.

An adhocracy culture that emphasizes innovation and adaptability appears to be the most supportive of digital transformation, while a hierarchical culture that tends to be rigid has the potential to hinder digital innovation if not managed properly. These findings support the argument that there is still a research gap regarding the relationship between specific cultural dimensions and the successful implementation of digital technology (Cao et al., 2025). This study contributes to addressing this gap by providing a contextual analysis of the interaction between organizational culture and digitalization within zakat management institutions in Indonesia.

The Impact of Digitalization on BAZNAS's Performance as a Non-Profit Organization

An analysis of nonprofit performance indicators—productivity, service quality, responsiveness, responsibility, and accountability—suggests that the implementation of digital systems such as SIMBA at BAZNAS Gorontalo has the potential to improve organizational

performance across multiple dimensions. The use of digital systems enables more efficient data management, real-time monitoring, and faster administrative processes, which may contribute to increased productivity and operational effectiveness in zakat management. In addition, digital transparency can strengthen public trust by improving service quality, responsiveness to community needs, and accountability in the distribution and management of zakat funds.

However, the findings of this study indicate that the success of digitalization cannot be viewed solely as a technological issue. The effectiveness of digital transformation is strongly influenced by the organization's internal readiness to adapt to change, including leadership orientation, employee adaptability, and organizational culture. In this context, digital systems function not merely as administrative tools, but also as instruments that reshape organizational work patterns, communication processes, and institutional governance practices. These findings support the view that accountability and responsibility are important indicators of public organizational performance (Aditama & Widowati, 2017), while also extending the discussion by emphasizing the role of adaptive culture in supporting digital governance within Islamic philanthropic institutions.

Furthermore, this study highlights that digital transformation in zakat institutions requires a contextual approach that considers local socio-cultural conditions. Internal resistance, limited technological infrastructure, and varying levels of digital literacy may hinder the effectiveness of digitalization if they are not accompanied by organizational adaptation and culturally responsive strategies. Therefore, this research contributes conceptually by demonstrating that the optimization of zakat governance performance is not determined solely by technological adoption, but also by the synergy between digital systems, adaptive organizational culture, leadership, and local community characteristics within the framework of Islamic governance.

The Role of Leadership in BAZNAS's Digital Transformation

The findings of this study regarding the crucial role of innovation-oriented leadership are highly relevant to the context of digital transformation at BAZNAS Gorontalo. Innovation-oriented leadership plays an important role in overcoming resistance to change and encouraging both internal and external collaboration in the implementation of digital systems (Moschko & Bla, 2023). The mission of BAZNAS Gorontalo to modernize and digitalize zakat management reflects a progressive leadership vision; however, its success depends greatly on the leadership's ability to facilitate organizational cultural transformation that supports digitalization.

This study also highlights the importance of synergy between leadership, organizational culture, and digitalization strategy. The leadership of BAZNAS Gorontalo needs to understand the dominant cultural dimensions within the organization and design a digital transformation approach that aligns with these cultural values. These findings support the argument that successful digitalization requires the full involvement of all organizational members in the implementation process (Koch et al., 2022).

Contextualizing Digitalization from a Local Perspective

One of the important contributions of this research is its emphasis on the importance of contextualizing digitalization strategies based on local community characteristics. BAZNAS Gorontalo faces unique challenges in implementing digital transformation due to the socio-cultural characteristics of the Gorontalo community, which has local customs and preferences. This

research strengthens the argument that digitalization strategiesone-size-fits-all ineffective in the digital transformation of non-profit organizations, especially in areas with strong local wisdom.

This study contributes to the literature by highlighting the importance of a multidisciplinary and bottom-up approach that considers regional infrastructure, community digital literacy levels, service preferences, and socio-cultural factors in designing and implementing digital systems within nonprofit institutions, particularly BAZNAS. These findings align with the argument that the implementation of digitalization is a complex process requiring comprehensive cultural and organizational transformation (Kessler et al., 2025).

Digital Transformation and Islamic Governance in Zakat Institutions

The findings of this study indicate that digital transformation in BAZNAS Gorontalo should not merely be viewed as technological modernization, but also as an effort to strengthen Islamic governance in zakat management. Through digital systems, values such as amanah, transparency, accountability, and public responsibility can be implemented more effectively, thereby strengthening public trust in zakat institutions.

From the perspective of maqashid sharia, digitalization also has the potential to support broader social benefit through more efficient zakat collection and distribution, faster services to mustahik, and wider public access to zakat information. In this context, digital transformation contributes not only to administrative efficiency, but also to the realization of Islamic social justice values in philanthropic governance.

This study further highlights digital Islamic philanthropy as part of the modernization of contemporary Islamic institutions. The successful implementation of digital transformation depends not only on technology, but also on adaptive organizational culture, innovation-oriented leadership, and sensitivity to local socio-religious characteristics. Conceptually, this research offers an integrative framework linking digitalization, adaptive culture, Islamic governance values, and organizational performance within the context of zakat institutions.

From the perspective of Islamic governance, digital transformation in zakat institutions should not merely be understood as an effort to modernize administrative systems, but also as a strategic mechanism to strengthen amanah, transparency, accountability, and social justice in the management of Islamic social finance. In Islamic philanthropy, zakat institutions carry not only managerial responsibilities, but also moral and religious obligations to ensure that zakat distribution contributes to public welfare and social equity.

Furthermore, the integration of digital systems and adaptive organizational culture may support the realization of maqashid sharia, particularly in promoting social welfare (maslahah), improving the effectiveness of zakat distribution, and strengthening public trust toward Islamic philanthropic institutions. Therefore, digital Islamic philanthropy should be positioned as part of a broader transformation of contemporary zakat governance that integrates technological innovation with Islamic ethical values and community-oriented social responsibility.

CONCLUSION

This study shows that the optimization of BAZNAS Gorontalo's performance in the digital era depends not only on technological transformation, but also on the development of an adaptive organizational culture and the strengthening of Islamic governance values. Digitalization has significant potential to improve efficiency, transparency, accountability, responsiveness, and

service quality in zakat management. However, its effectiveness is strongly influenced by organizational readiness, leadership orientation, and local socio-religious characteristics.

The findings indicate that adhocracy culture, which emphasizes innovation, flexibility, and adaptability, is the organizational culture dimension most supportive of digital transformation. In addition, innovation-oriented leadership plays an important role in facilitating organizational adaptation and strengthening institutional performance. The synergy between digital systems and adaptive culture may therefore strengthen public trust and support more accountable Islamic philanthropic governance.

The novelty of this study lies in its conceptual integration of digital transformation, adaptive organizational culture, local socio-religious values, and Islamic governance within the context of regional zakat institutions. Theoretically, this study contributes to the development of contemporary digital Islamic philanthropy discourse by positioning digital transformation not merely as technological modernization, but as part of a broader effort to strengthen amanah, transparency, accountability, and welfare-oriented Islamic social finance management in line with the objectives of maqashid sharia.

Ultimately, the transformation of modern zakat institutions requires the integration of technology, adaptive organizational culture, and Islamic ethical values in order to build sustainable, trustworthy, and community-oriented zakat governance in the digital era.

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