

The Performance of Amil Zakat in Gorontalo City: Religiosity and Organizational Citizenship Behavior as Influential Factors

Muhdar HM¹, Muhtar², Wahyuddin Maguni³, St. Rahma⁴

¹ Associate Professor, Department of Islamic Economics at Faculty of Islamic Economics and Business, IAIN Sultan Amai Gorontalo, Gorontalo, Indonesia,

¹ Co-Author: Muhtar, Associate Professor, Department of accounting, Faculty of Economics, Bosowa University of Makassar, 90231, Indonesia, Telp: 0411-452901, Email: muhtar.sapiri62@gmail.com

¹ Co-Author: Wahyuddin Maguni, Associate Professor, Department of Islamic Ekonomik, Faculty of Islamic Economics and Business, IAIN Kendari, 93563, Indonesia, Telp: 0401-3193710, Email: wmaguni@yahoo.com

¹ Co-Author: St. Rahma; Senior Lecturer, Department of Medicine, Faculty of Medicine, Gorontalo State University, Gorontalo, 96128, Indonesia, Tel: 0435- 821125, Email: rahmasyam82@gmail.com

*Corresponding Author: muhdar73@gmail.com

Received: 12th June 2021-

Revised: 10th August 2021

Accepted: 20th September 2021

Abstract: This research is motivated by the phenomenon of different research results about the direct and indirect relationship between religiosity with organizational citizenship behavior and performance. Besides that, research on the performance of amil zakat is rarely examined. On that basis, so researchers are interested in examining it with the aim of the study is to explain the relationship of religiosity with organizational citizenship behavior, religiosity with AmilZakat performance, organizational citizenship behavior with amil zakat performance, religiosity with AmilZakat performance through organizational citizenship behavior. This quantitative study uses a questionnaire instrument given to 100 people as amil zakat as respondents. Primary data collected is processed and analyzed using path analysis. The results of the study explained that religiosity was significantly related to organizational citizenship behavior, religiosity was significantly related to amil zakat performance, organizational citizenship behavior was significantly related to amil zakat performance, and indirectly religiosity through variable organizational citizenship behavior was significantly related to AmilZakat performance. The results of this study have positive implications for the management of AmilZakat Institutions.

Keyword: Performance, Religiosity, Organizational Citizenship behavior

A. Introduction

The phenomenon of organizational citizenship behavior research is currently growing, even becoming a global issue and continues to be studied by management practitioners and researchers, because it is pragmatic and can be applied to organizational management. Organizations will not succeed well or cannot survive without any members acting as good citizens (Markoczy & Xin, 2004). This behavior is considered important because the standard is not determined, however influential in assessing the performance and effectiveness of the organization (Podsakoff & MacKenzie, 1997). Even Graham (1991) argues that organizational citizenship can be understood as a global concept that involves all positive employee behavior and is organizationally relevant, regardless of whether they are in-role, extra-role, or political behaviour (Markoczy & Xin, 2004). Besides that, a number of researchers view OCB as an obstacle to individual career advancement (Bergeron, 2005), OCB can increase stress levels and work-family conflicts (Bolino, 2002), for rigid work and must always follow work procedures for work safety, OCB is not appropriate to apply (Hunt, 2002).

The importance of the formation of OCB in a person at work needs attention, especially the factors that can influence it, including the factor of religiosity. Religiosity can be defined as the strength of one's belief in his religion. Religiosity is a form of employee behavior imbued with religious spiritual values (religions) in all forms of work and duties. More than that, for a Muslim, religiosity in work contains the values of worship and is believed to be rewarded or rewarded from Allah SWT in the hereafter (Nuroniah, 2015). In several studies it was found that religiosity has a significant effect on OCB. As research by Kutcher, Bragger, Rodriguez-Srednicki & Masco (2010), revealed that religiosity is not only able to improve work attitudes but also simultaneously enrich individual behavior such as one's involvement in OCB significantly. Olowookere (2017) revealed the relationship between intrinsic and extrinsic religiosity together predicting OCB. Pratono (2018) shows that the mechanism from religiosity to citizenship behavior involves empathy. However, under the attitude of high materialism actually increases the level of religiosity and will have an impact on the low OCB of individuals under the attitude of low materialism. These results extend the theoretical debate about the intersection between OCB theory and the practice of religiosity, which not only involves elements of OCB understanding and concepts but also the materialistic attitude and empathy values of traditional religiosity.

Besides that, Religiosity is also related to employee performance as explained in the research of Zahrah, et al (2016), that there is a significant relationship between Islamic religiosity on performance, the higher the practice of religiosity, the higher the employee's performance (Darto, et al (2015). Furthermore, Amaliyah et al., (2017) explained that a person's religious identity had a significant effect on student academic performance. Different things found by Purnell et al., (2019) that religiosity does not affect academic performance, religiosity felt by students has a positive impact on students' mental well-being, students only feel that religiosity can affect treatment compliance, and most students are not accustomed to how to do spiritual assessment

Based on the above research, it turns out that apparently religiosity still raises the pros and cons of its relationship with organizational citizenship behavior (OCB) and employee performance in organizations. In this literature study, it was found that there were differences in the results of research which constituted the research gap of this study. That's what underlies so that research becomes interesting to study.

B. Religiosity

Religiosity is the norm in which one of the main viewpoints is religion and belief (Ramleea et al., 2015). Stereotypically, religiosity is defined in terms of intelligence on religious knowledge and beliefs; in addition to its effects related to emotional ties or feelings about religion. The extent to which an individual is considered as a religious person apart from different religious beliefs and the way these beliefs are manifested and classified as religiosity (Ramleea et al., (2015). Spiritual behavior (religiosity) is a form of employee behavior imbued with religious spiritual values (religious) in all forms of work and duties. More than that, for a Muslim, religiosity in work contains the values of worship and is believed to be rewarded or rewarded from Allah SWT in the hereafter (Nuroniah&Triyanto, 2015).

The tendency towards religious beliefs must show one's correspondence to a set of principles that gives some level of social control to individuals (Rohrbaughand Jessor, 1975). Two distinctive aspects of religiosity are proposed by Allport and Ross (1967), namely extrinsic religiosity and intrinsic religiosity. Utilitarian stimuli that carry religious behavior are referred to as extrinsic aspects, which involve the use of religion for personal gain especially in gaining popularity, reaching business targets or to building friendships. In contrast, the intrinsic dimension shows stimuli that are based on natural goals, directing someone to be more obedient by complying with religious requirements such as praying or engaging in voluntary service (Vitell&Singhapakdi, 2008) together with fulfilling one's religious obligations (Ramleea et al, 2015).

To explain the phenomenon of religiosity naturally, several religiosity concepts have emerged which lately have been widely adopted by psychologists and sociologists, namely the religiosity concept of the formulation of CY Glock& Stark (1965) which has five kinds of dimensions, namely the ideological dimension (belief), rituality (religious practice), experiential (experience), intellectual, and consequential (Darto et al., 2015). This concept in Islamic teaching is elaborated as follows (Ancok, 2005):*First*, the ideological or belief (Religious Belief), namely religious beliefs that are understood by finding the purpose and meaning of life on the basis of one's beliefs. *Second*, Ritualistik or worship (Religious Practice), which is a dimension that refers to the level of compliance of a person in carrying out ritual activities ordered by his religion. *Third*, Experimental or experience (Religious Feeling), which is a dimension that shows how far the level of sensitivity of a person in feeling and experiencing his religious feelings or experiences. *Fourth*, Intellectual or Knowledge (Religious Knowledge), which is a dimension that shows a person's level of knowledge and understanding of the teachings of his religion, especially those contained in the scriptures or religious teachings. *Fifth*, Consequential or application (Religious Effect), which is a dimension that refers to a person's level of behavior that is motivated by the teachings of his religion or how far a person is able to apply the teachings of his religion in his daily life behavior.

B. Organizational Citizenship Behavior

Organizational citizenship behavior (OCB) is defined as discretionary behavior, not directly or explicitly recognized by the formal reward system and which in aggregate enhances the effective functioning of the organization (Organ, 1988). The facts show that organizations that are able to encourage their employees to be involved in OCB have proven to be able to increase productivity, efficiency and customer satisfaction, and reduce costs, turnover rates, and absenteeism (Podsakoff et al., 2009).

OCB is conceptualized into two dimensions, namely: altruism and generalized compliance (Smith, 1983). Then it developed into five dimensions of OCB, namely: altruism, courtesy, conscientiousness, civic

virtue, and sportsmanship (Organ, 1988). Based on the taxonomy of the OCB dimension, it is proposed to be two major parts, namely: OCB-I is behavior directed at individuals, consisting of altruism and courtesy and OCB-O is behavior directed at the organization, which consists of conscientiousness, civic virtue, sportsmanship (Organ, 1988; Williams & Anderson, 1991). Altruism shows behavior that is directly intended to help certain people. Conscientiousness shows behavior that gives roles far beyond the minimum level required. Sportsmanship shows the behavior involved when someone receives frustration without complaint. Courtesy shows the behavior of taking action to prevent problems from being obtained by respecting the desires and desires of others. Civic Virtue shows behaviors that are designed to increase one's participation and support from the organization as a whole (Chahal, 2010).

C. Performance

The most commonly accepted performance theory comes from the work of John P. Campbell, (1990). Psychological perspective, Campbell explains job performance as an individual level variable. That is, performance is something one person does. Job Performance consists of behaviors that people do in their work that are relevant to organizational goals. Campbell et al., (1993) explain that job performance is not a consequence of behavior, but behavior itself. In other words, performance consists of behaviors that employees can actually engage in that can be observed (Rastagar, 2012). James Griffin (2004) states that performance is one of the total collections of work in a job. Thus, performance can also be interpreted as the results achieved by a person's efforts with his abilities in certain circumstances (Yadavand Punia, 2013).

Mathis and Jackson (2006), performance elements generally consist of five elements, namely: quality of results, quantity of results, timeliness, attendance, and the ability to work together. Becker, et al., (1996), in their research using six performance indicators, namely: completing work in a timely and effective manner, doing high quality work, completing tasks in a satisfactory manner, quality of work, quantity of work, and performance overall. Then he perfected it into: quality of work, quantity of work, attitude, cooperation, communication, and overall performance

D. Conceptual Framework and Hypothesis

Religion will act as a medium in motivating people to work harder and perform better in organizations. Kutcher, Bragger, Rodriguez-Srednicki & Masco, (2010), revealed that religiosity is not only able to improve work attitudes while simultaneously enriching individual behavior such as being involved in OCB significantly. Jamal and Badawi (1993) revealed that religiosity moderates the relationship between work stress and work motivation, job satisfaction and organizational commitment. Commitment in religion contributes positively to performance (Logan, 2013).

In several studies it was found that religiosity has a significant effect on OCB. Olowookere (2017) revealed that intrinsic and extrinsic religiosity together predicts OCB. In addition, religiosity is also related to employee performance as explained in research Zahrah, et al (2016), that there is a significant relationship between religiosity on performance. Whereas OCB in relation to employee performance is positively related (Muhdar, et al., 2014). This means that good OCB will encourage good performance. Based on the relationship between these variables, a schematic conceptual framework can be arranged as follows:

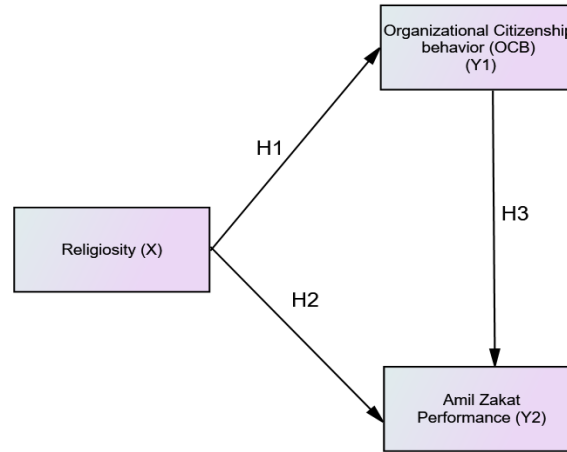


Figure 1: Conceptual Framework

On the basis of the conceptual framework above, it can be arranged mathematical functions, namely: $Y_1 = f(X)$ and $Y_2 = f(X, Y_1)$, while the statistical equation in the direct relationship between Religiosity (X) to OCB (Y_1) is: $Y_1 = \alpha_0 + \alpha X + e_1$ and the direct relationship between Religiosity (X) and OCB (Y_1) to Amil Zakat Performance (Y_2) is $Y_2 = \beta_0 + \beta_1 X + \beta_2 Y_1 + e_2$ and the indirect relationship of Religiosity (X) with Amil Zakat Performance (Y_2) can be stated: $Y_2 = \beta_0 + \beta_2 \alpha_0 + (\beta_1 + \beta_2 \alpha) X + \beta_2 e_1 + e_2$.

Based on the conceptual framework above, the hypothesis can be stated that it is suspected:

1. Religiosity is directly and significantly related to organizational citizenship behavior of amil zakat in Gorontalo City (H1).
2. Religiosity is directly and significantly related to the performance of amil zakat in Gorontalo City (H2)
3. Organizational Citizenship Behavior directly and significantly to the amil zakat performance in Gorontalo City (H3).

E. Research Method

This type of research is quantitative research which also includes explanatory research. Explanatory research is used to test hypotheses between hypothesized variables. The number of samples taken is 100 people amil zakat. The sampling technique uses multistage sampling (purposive sampling and random sampling). Variability of religiosity is measured by adopting from the C.Y Glock & Stark formula namely ideological dimensions (beliefs), rituality (religious practices), experiential (experience), intellectuals, and consequential consequences (Ancok, 2005). OCB variables are measured through measuring devices conceptualized by Organ (1988), namely altruism, conscientiousness, sportsmanship, courtesy, and civic virtue. Performance variables are measured through a combination of measuring tools conceptualized by Becker et al., (1996), Boerner et al., (2007), and Wirawan (2009), namely quality of work, quantity of work, timeliness, initiative, collaboration, and personal attitude with work. Each indicator variable uses a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Data analysis technique used path analysis through analysis of moment structures software (AMOS 23). The instrument validity and reliability were

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tested using correlation coefficient (r) at the significance level of 1% and 5% and Cronbach's alpha coefficient.

F. Research Result

The results of the study were prepared, starting with the presentation of the validity and reliability of the instrument, namely:

Table 1: Instrument Validity Results

Variable	Indicators	Correlation Coefficient	p-value	Decision
Religiosity (X)	X _{1.1}	0.711***	0.000	Valid
	X _{1.2}	0.785***	0.000	Valid
	X _{1.3}	0.791***	0.000	Valid
	X _{1.4}	0.595***	0.000	Valid
	X _{1.5}	0.799***	0.000	Valid
OCB (Y ₁)	Y _{1.1}	0.619***	0.000	Valid
	Y _{1.2}	0.531***	0.000	Valid
	Y _{1.3}	0.589***	0.000	Valid
	Y _{1.4}	0.651***	0.000	Valid
	Y _{1.5}	0.728***	0.000	Valid
Amil Zakat Performance (Y ₁)	Y _{2.1}	0.561***	0.000	Valid
	Y _{2.2}	0.506***	0.000	Valid
	Y _{2.3}	0.638***	0.000	Valid
	Y _{2.4}	0.559***	0.000	Valid
	Y _{2.5}	0.640***	0.000	Valid
	Y _{2.6}	0.541***	0.000	Valid

***p < 0.01, **p < 0.05.

From table 1 above it can be explained that the overall indicator / statement items p < 0.01, meaning that the items above are valid

Table 2: Instrument Reliability Results

Variable	Alpha Cronbach	Criteria	Decision
Religiositas(X)	0.878	> 0.6	Reliable
OCB (Y ₁)	0.732	> 0.6	Reliable
Amil Zakat Performance (Y ₂)	0.717	> 0.6	Reliable

Alpha Cronbach > 0.6

Based on table 2 above, it is known that all Cronbach Alpha numbers are greater than the minimum Cronbach Alpha value of 0.6. Therefore it can be concluded that the research instrument used to measure variables is reliable.

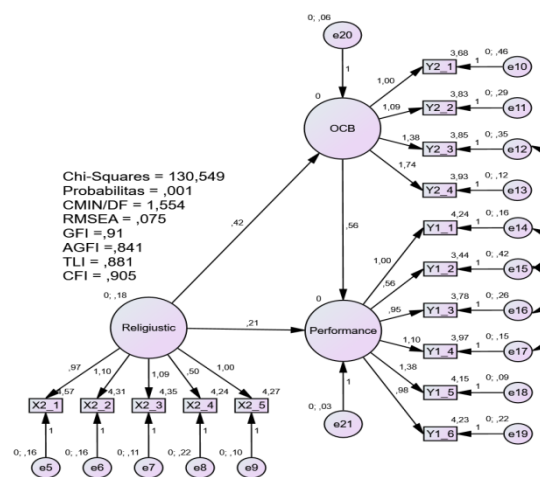
Table 3 Characteristics of Respondent

	Cetegories	Frequency	Percent
Age	< 25	11	10.00
	26 – 30	9	9.00
	31 – 40	28	28.00
	> 41	52	52.00
Gender	Male	63	61.00
	Female	37	39.00
Education	High School	67	67.00
	Diploma	12	12.00
	Bachelor degree	21	21.00
	Magister	0	0.00
	Doctor	0	0.00
Work Period (Year)	< 5	35	35.00
	6 – 10	33	33.00
	11 – 25	22	22.00
	>20	10	10.00

Characteristics of respondents provide an overview of the respondents studied. The majority of respondents in this study were aged over 41 years (52%). Characteristics of respondents by sex indicate that the majority of respondents in this study were Men (63%). Characteristics of respondents based on education indicate that the majority of respondents in this study were High School (67%). The length of service of respondents indicates that the majority of respondents in this study had a working period of less than 5 years (35%).

SEM Analysis: Structural equation model established to examine latent causal relationships between variables were tested by using SEM based on coverage with the AMOS analysis tool. Here are the results of a structural equation analysis model of SEM in the study after passing the validity test, reliability test, ateliers assumptions test, normality test and goodness of fit test.

Figure 2: Structural Equation Model



The model test in Figure 1 above is evaluated based on the goodness of fit indices with the criteria of the model and its critical values as in table 4 below:

Table 4: Goodness Criteria Evaluate of Fit Indices Overall Model

Goodness of fit index	Cut-off Value	Hasil Model*	Keterangan
χ^2 - Chi-square	Diharapkan kecil	130,549 < (0,05:84=101,879)	Kurang Baik
Probability	≥ 0.05	0.001	Kurang Baik
CMIN/DF	$\leq 5,00$ (Wheaton,1977)	1.554	Baik
RMSEA	≤ 0.08	0.075	Baik
GFI	≥ 0.90	0.910	Baik
AGFI	≥ 0.90	0.841	Marginal
TLI	≥ 0.90 (Arbuckle, 1997)	0,881	Marginal
CFI	≥ 0.92	0.905	Marginal

Sumber : Hair (2006), Arbuckle (1997), dan Wheaton,(1977)

Table 4 shows that out of the eight criteria for goodness of fit indices, three are found to meet the criteria. Based on the principle of parcimony theory, the model is already said to be good, so it can be concluded that the overall model can be said to be in accordance with the data and can be further analyzed.

The decision to answer the hypotheses about the influence among variables is done by taking into account the value of critical ratio (CR) of each lane. A variable is said to significantly affect other variables if the value of critical ratio (CR) on the line formed $> t$ table ($\alpha=5\%$). Hypothesis test results can be seen in table 5 as follows:

Table 5 Path coefficients and hypotheses decision

Hypothesis	Path	Direct Effect			Decision
		Standardize	CR	p-value	
H ₁	Religiosity → OCB	0,425***	2,954	0,003	Supported
H ₂	Religiosity → Performance	0,213**	2,213	0,022	Supported
H ₃	OCB → Performance	0,556***	2,856	0,004	Supported

***p < 0.01, **p < 0.05.

The overall path that is hypothesized is significant, namely: (a) Religiosity has a significant effect on OCB (p=0,003<0,01) with a coefficient of 0.425. (b) Religiosity has a significant effect on Amil Zakat Performance (p=0,022<0,05) with a coefficient of 0.213. (c) OCB has a significant effect on Amil Zakat Performance (p=0.004<0.01) with a coefficient of 0.556.

Furthermore, table 6 shows the indirect effect (indirect effects) is the effect of a variable on other variables through intervening variables. Table 6 shows that the indirect effect of religiosity on the performance of amil zakat through OCB is 0.349. This indicates that religiosity can improve the performance through OCB improvement by 0.349.

Table 6: Test results of mediation and Total Effect

Variable		Effect		
Independent	Dependent	Intervening	Inderect	Total
Religiosity	Performance	OCB	0,349	0,664

Sources: *Primary Data Processed, 2019*

Based on table 6 that: (a) The effect of total Religiosity on Amil Zakat Performance through OCB is 0.664. This indicates that religiosity can increase the Amil Zakat Performance through a combination of direct or indirect effects of 0.664.

G. Discussion

The part discussed in this study is the direct and non-direct relationship between variables that have been constructed as in Figure 2 above. The results of data analysis using path analysis (Table 5) show that: Direct Effect religiosity on organizational citizenship behavior has a positive and significant effect. That is, these findings support hypothesis 1. These findings are also, in line with research by Kutcher, Bragger, Rodriguez-Srednicki & Masco, (2010), Jamal and Badawi (1993), Logan, (2013), and Olowookere (2017). This means that the findings of this study reinforce the findings stated earlier. This implies that religiosity has a significant influence on OCB of amil zakat individuals in Gorontalo City. The better one's religiosity, the better the formation of the individual OCB of an amil zakat in the organization. Conversely, if someone's religiosity is low, then the individual's OCB tendency is also low. Direct Effect religiosity on the performance of amil zakat in Gorontalo City is positive and significant. This means supporting hypothesis 2. These findings are in line with research Zahrah, et al (2016), that there is a significant relationship between religiosity on performance. This means that this research reinforces the findings stated earlier. This suggests that religiosity has a significant influence on the formation of amil zakat individual performance in Gorontalo City. The better one's religiosity, the better the formation of the individual performance of an amil zakat in the organization. Conversely, if someone's religiosity is low, then the tendency of individual performance by someone is also low. The Direct Effect of organizational citizenship behavior on the performance of amil zakat in Gorontalo City is positive and significant (supporting hypothesis 3). This finding is in line with the study of Muhdar et al., (2015) that OCB has a significant effect on the performance of Sharia banking employees in Makassar City. That is, this study reinforces previous research. This implies that OCB has a significant influence on the formation of amil zakat individual performance in Gorontalo City. The better OCB someone is, the better the formation of individual performance of an amil zakat in the organization. Conversely, if someone's OCB is low, it will have an impact on the performance of an employee.

Furthermore, the indirect relationship (Inderect Effect). The results of the path analysis in table 6 show that the coefficient of the influence of religiosity on amil zakat performance through OCB is positive. This indicates that if there is an increase in religiosity, there will be an increase in OCB, and subsequently will also improve the of amil zakat performance. The results of the indirect analysis of religiosity on of amil zakat performance, showed a high consistency with the calculation of the direct effect of religiosity on OCB. When compared, it appears that the coefficient of the influence of religiosity on amil zakat performance through OCB is relatively slightly weaker (0.349) when compared to the coefficient of the influence of religiosity on OCB (0.425). So the relationship between religiosity and OCB is stronger in direct relationships than indirect. Similarly, the total effect of the total religiosity variable on of amil zakat

performance in Gorontalo City is 0.664. This indicates that religiosity can improve the amil zakat performance through a combination of direct or indirect effects of 0.664

H. Conclusion

In previous studies, some found that there was a significant relationship between religiosity with OCB and performance. Conversely, there are also those who find an insignificant relationship between religiosity with OCB and performance. Therefore, the results of this study reinforce its position on the pros and cities of the results of the study. The results of this study explain that there is a significant direct relationship between religiosity with OCB and performance. An amil zakat who has a good level of religiosity will encourage the formation of good OCB and good performance. Likewise, the indirect relationship explains that there is a religiosity relationship with amil zakat the performance through OCB. Increasing the religiosity of amil zakat encourages an increase in OCB, and will further improve the amil zakat performance.

I. Research Limitation and Acknowledgments

Research Limitation: Limitations and weaknesses in this study can result in imperfect research that is expected to be perfected by other researchers. Some limitations and weaknesses are as follows: First, the methodological aspects, limitations can be observed at least in research instruments. The research instrument was designed using a Likert scale with five choices of perception answers that are self assessment. This is very vulnerable to the possibility of bias in respondents' answers. Performance variables that should be measured based on actual quantitative data, are precisely measured based on respondents' perceptions, although perceptual performance measurements are carried out by various researchers in the field of management. Second, documentation of data on the number of amil zakat in Gorontalo City was not found in the total population. As a result, determining the sample does not use certain techniques but only determines the number of samples based on the feasibility of the analysis tool (SEM)

Acknowledgments: To our parents Mr. H. Abdul Muin and his late beloved mother. Hj. Siti Naidah, and her beloved wife Dr. Siti Rahma, M.Kes, who always motivates and accompanies us with her prayers. To Prof. Dr. Mahlia Muis, Prof, Djabir Hamza, Prof. Dr. Ambo Asse, Dr. Ria Mardiana Yusuf, and Dr. Nurjannah Hamid who always guides for writing this research. To Rector of IAIN Sultan Amai Gorontalo, Rector of Makassar Bosowa University, and Rector of IAIN Kendari who collaborated in funding this research.

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