

The Influence of *Tawhidic* Paradigm Role on *Zakat* Management Practices

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Abstract: Contemporary organizations have used management approaches to analyze organizations, the system that is referred to as organizational institutionalization. Organizational institutionalization is further explained in answering a question: what does these institutional perspectives tell us about the behavior of the organization. Thus, management theories are proactive means to analyze organizational behavior as it responds to empirical mismatch. It may also help in understanding inconsistencies in the ways the organization is managed. Regarding zakat institutions, it's clear that many Islamic states established a set of rules governing the management of the organization and enacted into law, however other studies indicate inefficiencies in the zakat management systems. This researcher therefore believed that rigorous checking into the theories of management and the adoption of Tawhidic Paradigm of management in to zakat systems may help in understanding; how does the zakat organization works. He is also familiar with areas where improvement is required and traces how to improve the organization in line with the best models of zakat management in other organizations.

Keywords: Tawhidic Paradigm, Zakat Institution, Management Approaches.

1. INTRODUCTION

The importance of management in all human endeavors can never be over emphasized. Management has been an essential tool that helps human achieves collectively what they could not accomplish as individuals through social organizations (Stoner, 2003). The level of achieved successes attracts more interest of the societies and many people are encouraged to engage in organizational activities in collective or group effort as against individual struggles, and as a result, rapid development among the organizations is witnessed. This development makes the need for management skills and theories crucial in order to help maintain and improve the organizational outputs (Olum, 2004).

Although, the empirical practices of some organizations indicates that some managers have managed to attain managerial successes without having basic theoretical knowledge in management, it is unequivocally emphasized that managers with abilities of complementing their day to day skills with the theoretical knowledge in management, had better chances of attaining effective and efficient outputs (Olum, 2004). Recently, various Muslim states and communities have introduced *zakat* management systems at various levels and different models. In most cases, states with larger Muslim population are privileged by the laws of the states to have *zakat* institution established and managed by government, while others backed the constitutional establishment of *zakat* but did not engage in the *zakat* management, foundations and non-governmental organizations takes charge of *zakat* management. States with Muslim minority population are faced with constitutional resistance for collective *zakat* management (Powell 2011).

These conditions led to the emergence of various *zakat* management models including; government institution model, non-governmental model, foundation and mosques *zakat* management models. The models will be elaborated in subsequent chapters of the study. This study maintains that a study in management practices especially in *zakat* organizations, will help in achieving the objectives of the study, therefore, the study appreciates the modern concepts of *zakat* management that will help in understanding the roles of institutionalized management in reshaping the *zakat* organization. It will also help promote excellence in the operations of *zakat* collections and distributions.

Objectively, the study believes that *zakat* management has since begun during the early Islamic era and the lifetime of Prophet Muhammad SAW peace be upon Him (Patmawati 2006), but considering the demand of time and changes in the concept of management, the study maintains the need to institutionalize *zakat* management with a view to meet the requirements of time and compete with the growing contemporary organizations, thus, the study focuses on the institutionalization of *zakat* management.

2. LITERATURE REVIEW

The literature review in the study is designed to cover the basic aspects of management including definitions and concepts, the functions of management including planning, organizing, staffing, controlling, coordinating and leading and the management theories including scientific, classical and behavioral theories of management. The literature explores the development in management theories that led to the emergence of system approach theory, situational/contingency approach, the chaos theory, team building theory.

2.1 Theoretical Definition and Concepts of Management:

Management is defined as an art or science that helps people achieve desired goals through the using of other people (Bennis, 1989). Management cannot be defined without mentioning the supervisory roles of managers, and therefore management can be literally referred to as "looking over" which also means to ensure that people do what they are supposed to do to achieve a certain organizational goals. An organizational manager is a person whose responsibility is to ensure high productivity and successful outcomes. In broad terms, management could be defined as a process of designing and maintaining an environment where people work together in groups to achieve desired goals efficiently and effectively (Koonts and Wehrich 1990).

By this definition, the roles of managers may include; planning, organizing, staffing, leading and controlling. It is also clear that management is a necessary requirement to meet the goals of any organization. Managers at all levels are expected to adopt and comply with basic management skills to achieve a synonymous objective. Thus, management is an important tool in organizational setting as it ensures strategic planning, proper coordination, directing and controlling of large and complex decision making process. An organization that established a sound management system is distinguished in managerial successes, and effective services and administration, human resource management and most importantly solving emerging problems on the cause or after productions. Problems are unavoidable phenomena in every organization in its effort to achieve successful outcomes, but effective management system is always prompt in handling the emerging problems and provides effective measures to avoid its occurrence in the future. Successful managers identify the causes of problems and provide remedies to it (Bennis, 1989).

Generally, organizational management is developed along lines of interpersonal relationship, teamwork, performance motivation, emotional strength and ability to handle emerging situations in the organizations. Basically, *zakat* organization is similar to any other organization and therefore requires adopting successful management skills and theories to achieve its goals. Effective management is necessary in ensuring that the objectives of *zakat* and its institutions are achieved, welfare and safety of staff, and protection of the machineries of the organization including human resources are protected.

2.2 Functions of Management:

Management concepts are defined in the following six components referred to as functions of management:

a) Planning: Planning refers to designed objectives of the organization, and actions through which the objectives are achieved. Planning includes setting of goals and strategic actions of implementation directed towards achieving such goals. Planning begins from the inception of the idea to the most detailed procedures to be taken. In *zakat* management, activities such as projection for *zakat* collection, projections for *zakat* distributions, organizational budgets are all regarded as parts of planning (Hannagan, 2005).

b) Organizing: Organizing manifests when certain people work together to achieve common goal, each member of the group must have a role to play to achieve such goals. Ordinarily, roles played by each member are specified by the leadership body of the organization. Organizing is, therefore, part of management that involves establishing roles and duties of each member of the group. It also helps ensure that roles are assigned according to competence, ability and

expertise. In addition, organizational structure helps to create good environment for display of human performance (Hannagan, 2005).

Nevertheless, designing an organizational structure according to competence is one component that is difficult to be achieved perfectly, this is due to the fact that competences and abilities are better understood after trials and errors. It should be noted however that various *zakat* organizations design their organizational structures according to their management styles. Still, the *zakat* organizational structure is usually made up of; management body which includes the senior decision makers of the organization; administrative body which is in charge of the secretariat and staffing; and appropriations or field services including collection and distribution of *zakat* funds (Olum 2004).

c) Staffing: Staffing involves filing the outlined offices and positions of the organizations structure, staffing is achieved through identifying the workforce requirements, sourcing for available and competent personnel, recruiting, selecting, placing, promoting, appraising, compensating excellent outcomes among other things. It also includes training and retraining of staffs to help them acquire more professionalism in discharging their duties (Hannagan, 2005). In *zakat* organization, staffing is a very important function that helps in ensuring effective services, to address staffing issues some *zakat* organizations privatized the institutions to reduce the cost of running the organization and meeting the workforce demands.

d) Leading: To lead an organization means to influence people directly or indirectly to contribute towards achieving the organizational goals. Leading is directly linked to interpersonal aspects of management. In many cases failure to establish an effective leadership contributes in failure to achieve goals of the organization. This happens mostly as a result of selfish interest, limited skills, and self-driven goals not organizational-driven which collectively lead to collapse of many organizations and enterprises. Hence, effective managers need to be effective leaders as well. An effective leadership involves motivation, sound approach to policies and good chain of communication (Koontz, 1980). In many instances, leadership of *zakat* organization consists of *shariah* committee and senior management of the organization. Thus, all decisions of the management body are subjected to scrutiny by the *shariah* governing bodies of the organization.

e) Controlling: Controlling refers to mechanisms employed by the organization in checking the undergoing activities to ensure that it's in line with the organizational plans. While a plan guides managers in the use of available resources, controlling ensures adequate adherence to the plans in line with the objectives of the organization. For instance, when an organization provides produced budget for its expense, controlling is employed to ensure that all activities and expenses are in conformity to the budgets (Olum 2004). In *zakat* organization, controlling is carried out by either *shariah* governing bodies or through the office of an auditor who is charge of auditing the activities of organization and assessing its appropriation.

f) Coordination: Coordinating the activities of *zakat* management institution entails putting competent administrative staffs in place and harmonizing them to ensure that all efforts are brought forth together to establish a common system. Coordination compasses all above-mentioned managerial functions, and for this reason various departments and individuals often take different approaches to interpret common interest. Thus, good managers are able to reconcile and harmonize various efforts to produce good results (Koontz, 1980). Coordination is very important in *zakat* organizations to help harmonize the collected *zakat* properties with the distribution exercises. Therefore, the need to coordinate the management of *zakat* collection and distribution is necessary.

2.3 Management Theories:

Recently, there have been developments in the variety of approaches to management and the emergence of differing views causing much confusion as to what the concept of management and its sciences imply. As a result, some scholars called this "the management theory jungle". Various management theories emerged with different outlooks and perspectives which people attached to particular circumstances around the phenomena (Stoner et. al, 2003). Theories are referred to as mental images of anything formed through generalization from particulars and principles that are tested for accurate results or reality.

The emergence of management theories goes parallel with the concepts of management dimensions. New approaches are reshaped to take new meanings while new vocabularies are invented to accommodate changes in the recent management trends. However, the general principle remains the fundamental truths in explaining the relationship between two or more

variables and describing how the variables relate and distinguishing between management theories and management techniques (Olum 2004). Management techniques remain the basic rules and principles of management that encompasses planning, controlling, organizing and so on. Management theories provide managers with classified management knowledge. Managers with adequate knowledge on management theories are characterized with three basic skills; firstly, focused- understanding of the circumstances surrounding the business and application of quick solutions to emerging problems; secondly, strategic communication skills to enhance cordial relationship with partners and staffs; thirdly, zeal, interest and well-articulated initiative in human development (Olum 2004).

Subsequently, the development in management theories led to the emergence of various management schools including; Scientific Management School that is based on Frederick W. Taylor's and Lillian Gilbert's management ideologies; Classical Organization Theory that is based on Henry Fayol's ideologies, among others; Behavioral School of Management that depends on the works and views of Elton Mayo and associates; and the recent development that sees the introduction of new management theories that include; Systems Approach, Situational or Contingency Approach, Chaos and Team Building theories (Olum 2004).

2.3.1 Scientific Management School:

This is Fredrick Taylor's theory that is developed in the late nineteenth and early twentieth centuries. Taylor decried inefficient and unorganized management performance as reason for industrial loss of his time and subsequently suggested to replace what is termed the "rule of thumb" with the new ideology called "the one best way" practice. This practice advocated collective training of workers instead of the normal practices of allowing workers to decide their positions according to their desired level of engagement. The theory also advocates even distribution of workload among workers (Shied, 2010).

Taylor's legacy breaks complex responsibilities down to a number of tasks handled by different people, thereby minimizing costs and utilizing manpower and time. Giving the fact that Taylor's ideologies are influenced by historical context of his time (1857-1917), Taylor's theory is defined as a system that dehumanized workers by subjecting them to autocratic system of leadership. However, from economic standpoint, Taylorism brings an extreme success and resulted high productivity and utilization of manpower. An example of Taylor's theory success is seen in his shovel work at Bethlehem works that reduced the number of workers from 500 to 140. Taylor further proposed four basics for management theories; first, developing a science of work to replace rule of thumb method; second, scientific selection of workers; third, collective responsibility sharing; four, collective working (Shake, 2008).

2.3.2 Classical Organizational Theory:

This theory consists of ideology of Max Weber and Henry Fayol. Weber is known to have established a bureaucratic management ideology that seeks to postulate that western civilization and values is shifting from value oriented thinking and traditional action at the expense of the west. As a result, Weber developed some six guiding principles of his theory; first, fixing and stating the areas of jurisdiction; second, maintaining of ordered hierarchy and super subordination; three, consideration of written records; four, undergoing rigorous expert training; five, superiority of official activities; six, stipulation of rules (Horner, 1997).

On the other hand, Henry Fayol's ideology depends on the management layer of the organization. Fayol stipulates five rules of management that are still applied as management techniques including; forecasting and planning, organizing, commanding, coordinating and controlling. In addition Fayol developed fourteen principles of administration which includes; specialization/division of labor, authority with responsibility, discipline, centralized command, centralized direction, subordination of interest, remuneration of staff, centralization, chain of authority, order equity, tenure stability, initiative and staff relationship (Olum 2004).

2.3.4 Behavioral Theory:

Behavioral theory is developed by Elton and associates as a result of practical experience carried at the Western electric company, in the United States (1927-1932). Mayo's ideology disproves Taylor's theory of "the one best way" which believes that productivity depends on autocratic control in working place. Mayo further proves this ideology by testing hypothesis on the effect of lighting through influencing workers' productivity as in the Taylor's theory. Mayo's deprived

workers from all kind of breaks including during weekends, and withdrew free meals package. It is observed that when each of the above-mentioned items is taken, the level of productivity drops, but when is retained the productivity is raised accordingly.

Consequently, Mayo identified some basic principles of management theories including; first, performance is based on workers satisfaction not remuneration; second, rejecting the Taylor's theory of self-interest and overriding incentives of monetary rewards; third, fair group influence in the working place; four, rejecting the idea that societies are full of unorganized people (Bennis, 1989).

2.3.5 Development in Management Theories Approaches:

Development in management theories continues to emerge with new set of ideologies that may either be used as entity or be applied to reshape the existing theories and give it a new outlook. These include; system approach theory, situational or contingency theory, chaos theory and team building theory.

a) System Approach Theory: Systems Approach is theory that encourages working with collection of the unified sections of the organization for the achievement of certain goals. This approach expounds that each part or section of an organization is an integral part of its success and the absence of each may negatively affects the organization. These include resources (such as manpower, raw materials and money), process (such as planning, controlling, organizing), out puts (such as products or services) as well as outcomes (such as product quality, profitability and so on) (Olum 2004).

b) Situational/Contingency Approach: this theory maintains that when managers make decision in the organization they give all other parts of the organization a special consideration in the decision making. And all decisions are based on the circumstances around the organization when taking the decision. In sum, this is just "it depends" ideology (Olum 2004).

c) The Chaos Theory: Chaos theory is advocated by Tom Peters (1942), this theory depends on abolishing the fact that managers insist in giving total control on whatever happens in the organization. Tom maintained that since the world is created as chaotic environment with events naturally controlling themselves any effort to influence natural circumstances may result negatively in the management system of the organization. Chaos theory suggests that when system is faced with natural complexity, it becomes more volatile and expand more energy and needs more structures to maintain stability. Under this condition, the system normally splits itself and combined with other complex systems or fall apart entirely. He further suggests that only effective managers can handle such scenarios (Cole, 2004).

d) Team Building Theory: Team building theory emphasizes on establishment of a quality working circle, best practices and continued manpower and organizational developments. It is a theory that mainly hinges on reliance on teamwork and reducing the level of hierarchy (Cole, 2004).

In contrast, the Islamic concept of management covers all positive elements of the three major theories including scientific, classical and behavioral. Islam supports scientific management school in aspects of giving workers collective training and allowing their handwork to determine their salaries and positions. This is adopted as a sign of encouragement to do the good work. This idea is manifested in the adopted system of rewarding on the day of resurrection, Allah the Almighty says:

يَوْمَ تَجِدُ كُلُّ نَفْسٍ مَّا عَمِلَتْ مِنْ خَيْرٍ مُّحْضَرًا وَمَا عَمِلَتْ مِنْ سُوءٍ تَوَدُّ لَوْ أَنَّ بَيْنَهَا وَبَيْنَهُ أَمَدًا بَعِيدًا وَيُحَذِّرُكُمُ اللَّهُ نَفْسَهُ وَاللَّهُ رَءُوفٌ بِالْعِبَادِ

"On the Day when every soul will be confronted with all the good it has done, and all the evil it has done, it will wish there were a great distance between it and its evil. But Allah cautions you (To remember) Himself. And Allah is full of kindness to those that serve Him."

(Quran; Imran, 2: 30)

However Islam does not support autocratic leadership styles as Allah commands the Prophet to seek the consent and be pleased with his followers as he says

فَبِمَا رَحْمَةٍ مِنَ اللَّهِ لِنْتَ لَهُمْ وَلَوْ كُنْتَ فَظًّا غَلِيظَ الْقَلْبِ لَانْفَضُّوا مِنْ حَوْلِكَ فَاعْفُ عَنْهُمْ وَاسْتَغْفِرْ لَهُمْ وَشَاوِرْهُمْ فِي الْأَمْرِ فَإِذَا عَزَمْتَ فَتَوَكَّلْ عَلَى اللَّهِ إِنَّ اللَّهَ يُحِبُّ الْمُتَوَكِّلِينَ

It is part of the Mercy of Allah that thou dost deal gently with them Wert thou severe or harsh-hearted, they would have broken away from about thee: so pass over (Their faults), and ask for ((Allah)'s) forgiveness for them; and consult them in affairs (of moment). Then, when thou hast taken a decision put thy trust in Allah. Indeed Allah loves those who put their trust (in Him).

(Quran; Imran, 2: 159)¹

These two citations confirm the adoption of behavioral theory. Similarly Islam supports the classical theory of management with respect to; forecasting, planning, organizing, commanding, coordinating and controlling. Evidence to this is seen in all manners in which the Prophet (PBUH) handled the affairs of Tue Muslim communities under his control. Collective working, collective decision making, allowing natural cause to take control and establishment of quality working team introduced as the new management theories in system approach, situational/contingency approach, chaos approach, and team building are all reflected in the Islamic systems of management. This study adopts Tawhidic paradigm of management introduced by ... as model for zakat management.

3. TAWHIDIC PARADIGM THEORY OF MANAGEMENT

Islam encourages man to ensure that all his activities revolves around the belief in Allah Tawhid links a Muslim's attitude to the worship of Allah which is refers to (*ibadat*) and total submission to Allah's pleasures and living on earth as His vicegerent (*khalifah*). Ismail and Sarif (2011) wrote on the role of Tawhidic paradigm in the transformation of management system. In this context, three general main components are identified; firstly, believing in Allah the Almighty (Tawhidic); secondly, identifying the roles of man as servant of Allah; thirdly, analyzing core values of a man as Muslim and vicegerent of Allah. Tawhid is demonstrated in "*kalimat al- shahadah*" which is the main requirement for total submission to Allah the Almighty as Creator and Sustainer. By believing in Allah the Almighty man assumes the role of being a slave and God's vicegerent on earth. Mankind is provided with physical and spiritual resources to control; this control is limited as he is guided by a set of principles set by Allah the Almighty through *shariah*. He is charged to obey these principles and is subject to God's wrath and punishment for transgressing any of the said principles. Thus man's power is not absolute. Figure 1 illustrates the integrative role of *Tawhid* in performing worship and human life

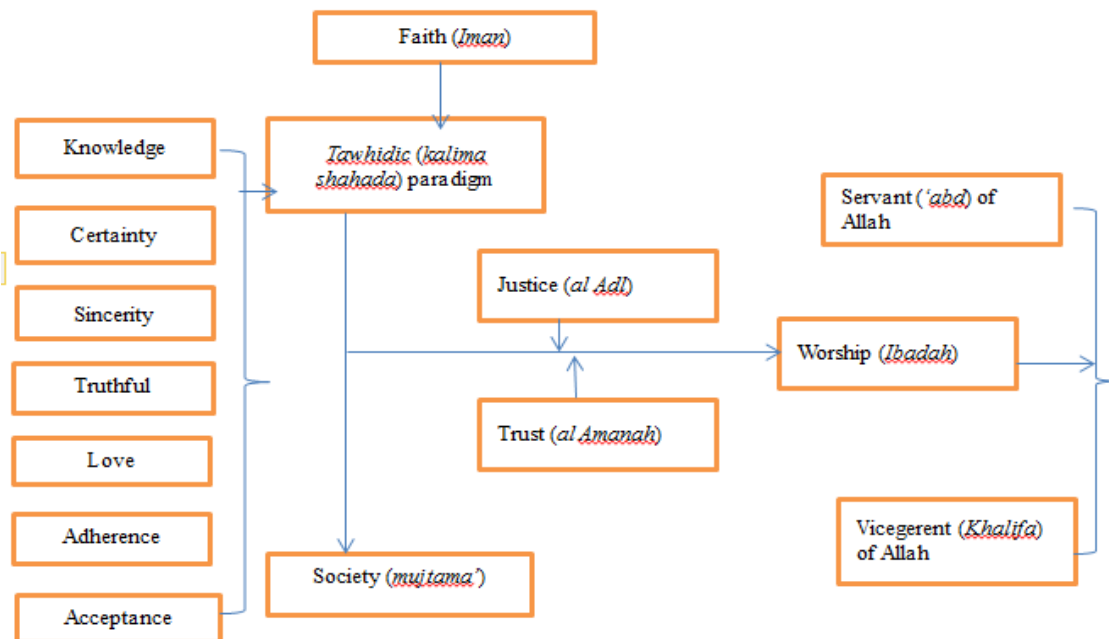


Figure 2. 1: Illustration of Tawhid in performing worship and human life

¹ Translations of the Glorious Qura'an in this work are from Yusuf Ali 1987.

The figure defects faith as primary source of action in Islamic concepts and reason for acceptance of deeds, thus all righteousness in Islam are bonded with conditions of faith. However, faith is an abstract action that cannot be ascertained and therefore the verbal pronunciation of *kalimah shahadah* is accepted as verbal confirmation, the condition for acceptance of one's *kalimah* is that the person must attain basic knowledge and implications of the *kalimah*, certainty, sincerity, truthfulness, love, adherence and total acceptance. *Kalimah* is an utterance which is universal and uniform means for conformation of Islamic faith among all Muslim societies and generations. Upon confirmation of *kalimah* islam stipulates some practices and signs that forms the concepts of worship (*Ibadah*) that qualifies a man to act as a slave (*abd*) of Allah and vicegerent (*Khalifah*) of Allah. This concepts are further explained in Quran 2:30:

"Note the occasion, when our Rabb [Lord] said to the angels: I am going to place a vicegerent on earth. They said: "Will You place there one who will make mischief and shed blood while we sing Your praises and glorify Your name? Allah said: "I know what you know not." (Sura al Baqarah 2:30)

Through the adoption of *Tawhid* man is qualified as servant of Allah and vicegerent of Allah. Figure 2 illustrates the roles of *tawhid* in affirming the status of man as servant and *khalifah* of Allah

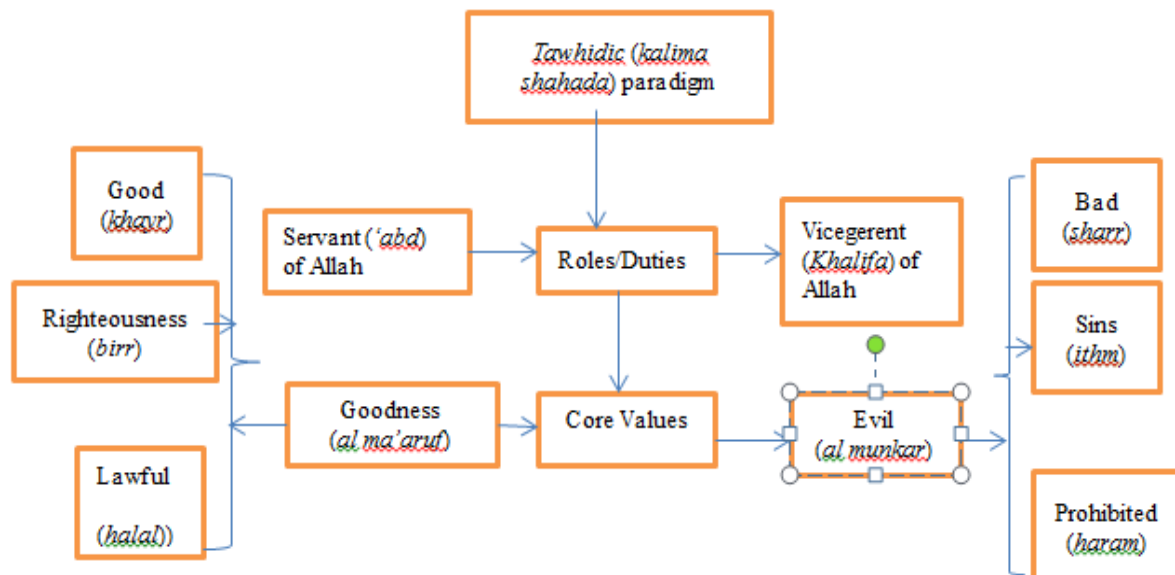


Figure 2. 2: Illustration of a Man as a Slave and Khalifah of Allah

Khilafah is a term used to describe owner, manager or any person in authority as he is vicegerent of Allah on the particular properties entrusted with him. If he is able to manage what is under his custody according to the principles of trust justice and fairness, he will be rewarded for that and will be successful here in this world, and will be among the blissful ones in the hereafter. A manager must therefore, ensure that all his decisions, actions or commands are in line with the teachings of Islam. He is also compelled to avoid actions that incur Allah's wrath and displeasure. A manager that is not strict to Islamic principles of management is considered weak in faith and that weakness could be reflected in the outcomes of his work. It could also affect his colleagues and in turn affect the objectives of the organization. It may also be manifested in his abuse of authority entrusted with in him and display of corrupt practices and cause troubles.

a) Ma'aruf: Ma'aruf refers to goodness (Qardawi 207) as cited in Ismail and Sarif (2011). It also covers (*khayr*), righteousness (*birr*) and lawful (*halal*). On the other hand, Munkar refers to anything evil which includes; bad attitudes (*sharr*), sinful behavior (*ithm*), and prohibited attitudes (*haram*). Considering the concepts of management in Islamic and conventional perspectives as discussed above; it is understood that the Islamic concepts of management are guided principles designed by *shariah*. On the other hand, conventional management are set of functions designed to achieve certain worldly objectives. An Islamic ally complied manager is guided by set of principles and working as vicegerent of Allah, while conventional manager works for the success of the organization regardless of the nature of the procedure or principles.

Similarly, giving close considerations to the management functions as discussed above; it is evident that the conventional functions of management and Islamic principles of management could be linked to work together and complement each other. In other words, Islamic principles may serve as philosophical and spiritual tools for achieving *sharia*-compliant management while conventional management serves as tools to mere achieving worldly success.

Ismail and Sarif (2011) summarize Islamic principles of management which they referred to as tawhidic paradigm in a table in subsequent page. In conventional setting a manager is tasked to set goals, plan actions, control activities, coordinate functions and lead processes. To achieve this, managers are expected to acquire and apply knowledge, skills, expertise, values and judgments. This helps the manager meets his objectives of satisfying the shareholders, employees, and consumers. In contrast, these are the required features accepted by Islamic principles of management for a good manager. A manager is entrusted with the above mentioned tasked and failure to achieve them results in the collapse of the organizations or reduction of its profitability which is not accepted in Islam (Ismail and Sarif, 2011).

Managers are also responsible to encourage goodness and discourage bad habits in the organizations. Similarly Islamic principle enjoins command of good (*al-amru bil ma'aruf*) and prohibition of bad (*al-nahyu an al-munkar*) as a compulsory duty on every responsible Muslim. Therefore, the conventional functions of management are there to complement the existing Islamic principles of management and give it a new dimension that allows corporate organizations copy from the Islamic models of management.

4. POTENTIAL MODEL MODIFICATION

The *tawhidic* paradigm theory adopted by this study is modified in line with *zakat* principles and objectives as follows:

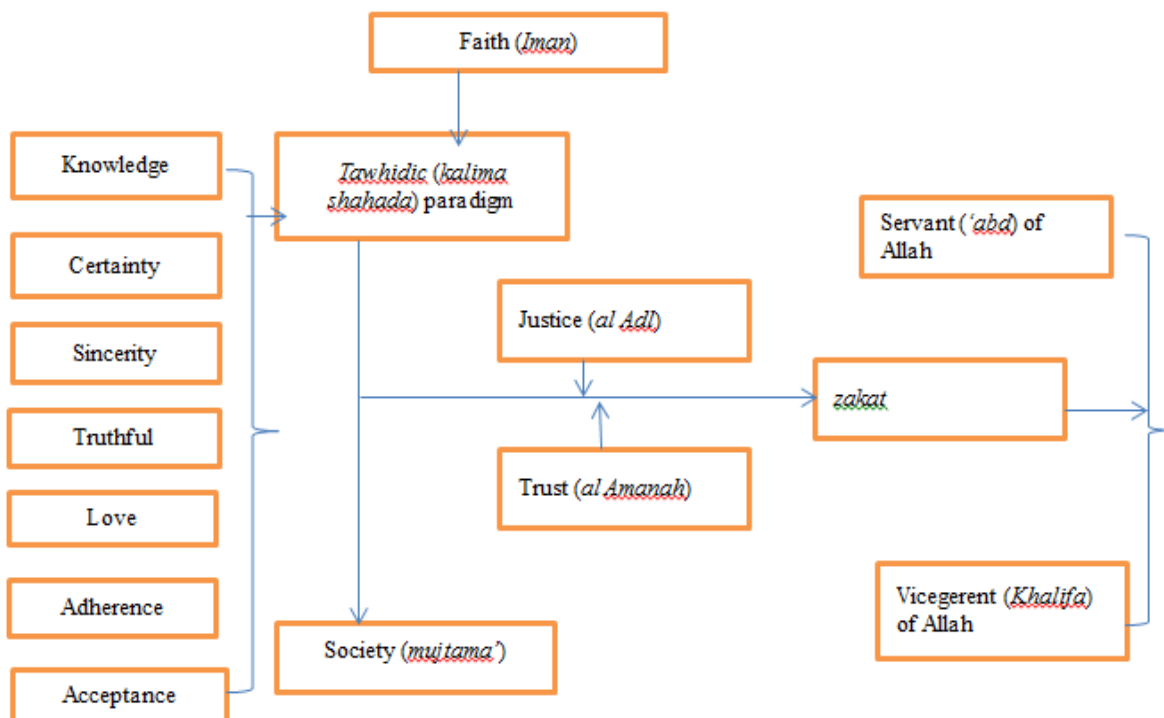


Figure 2. 3: Adopting the Tawhidic Paradigm Theory for zakat management

This figure presents iman as basic requirement for submission to be supported by verbal utterances of *kalimah shahadah*, the requirements for *kalimah shahadah* remains valid reason for acceptance of a Muslim’s faith and deeds. However, this study presents zakat as the main center for concentration of the study. The basic required action to perform zakat is to ensure that is done with justice (*adl*) and trust (*al-amanah*). This qualifies a Muslim to attain two status in Islamic faith; slave (*abd*) of Allah and vicegerent (*Khalifah*) of Allah. Following figure illustrates the implication of *zakat* as requirement for the confirmation of the *kalimah*.

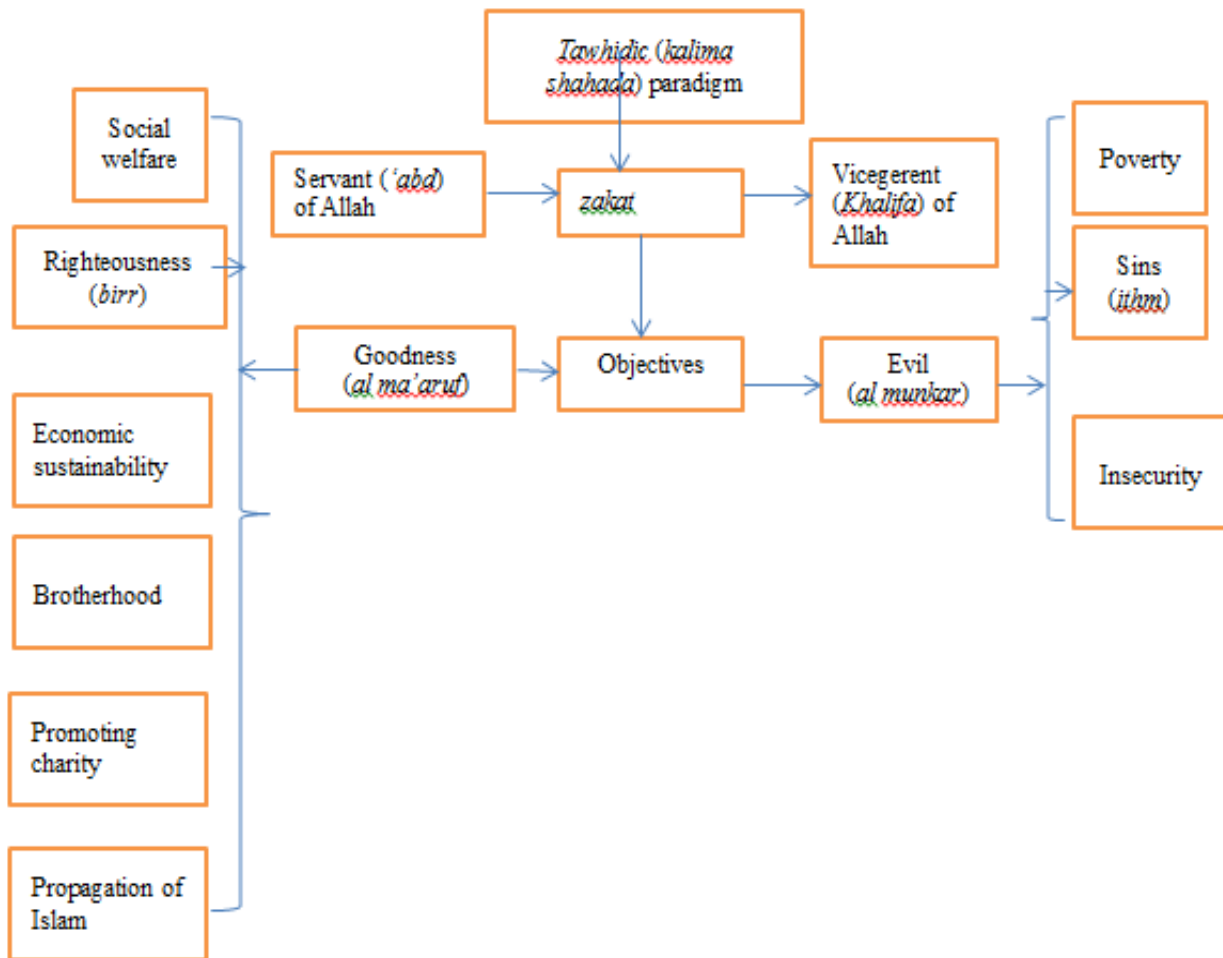


Figure 2. 4: Implication of zakat as requirement for the confirmation of the kalimah

The figure above presents *zakat* as basic requirement to qualify a Muslim as a servant of Allah and vicegerent of Allah. In the *tawhidic* paradigm theory, goodness (*al-ma'aruf*) and evil (*munkar*) are presented as core values for worship. Similarly the objectives and principles of *zakat* are targeted at promoting goodness and preventing evil as presented in this figure. However, when a sound *zakat* management systems is established many objectives could be achieved including; social welfare, righteousness, economic sustainability, brotherhood, promoting charity, and propagation of Islam. On the other hand, failure to manage *zakat* may lead to commitments of sins against Allah, prevalence of poverty in the society and social insecurity.

4.1 The Role of Tawhidic Paradigm (TP) Model to Zakat Management:

Zakat is a compulsory act in Islam and among the five pillars of Islamic faith, failure to perform the act of *Zakat* after possessing the required qualifications amounts to displeasure of Allah, these conditions makes *Zakat* classified act of worship. However, *Zakat* is also among the spiritual acts enshrined by Allah to achieve certain objectives, apparently, any legal inventions that is promotes the desired goals of *Zakat* is recognized and adopted. Therefore the *tawhidic* paradigm (TP) management theory classifies Muslims behavior into two major categories; Management of *Zakat* as a form of *ibadah* (Worship) and Management of *Zakat* as khilafah (vicegerent)

4.2 Management of Zakat as Ibadah (Worship):

Ibadah are those actions that are textual asked to be performed by a Muslim or reprimand, performing *ibadah* is regarded as an act of obedience that attracts rewards and failure to perform it is considered as an act of disobedience worth of punishments. This study observed contextual problems in the practices of *Zakat* management that affects the concepts of *Ibadah* definitions of *Zakat*, misallocations of funds, conditions of *Zakatability* of wealth including the conditions of

growth and profitability, the *nisab*, and the contemporary sources of wealth. Similarly, consideration of priorities of needs among the *Zakat* recipients, just distribution of *Zakat* funds among the eight prescribed categories are all acts of worship in *Zakat* whose failure to meet their standard may annul the *Zakat* payments and attracts punishments in the side of Allah.

More so, definitional problems are found as a result of limited awareness on *Zakat* concepts and operations which may be translated as lack of adequate knowledge in some aspects of *Zakat* practices and concepts. This is translated in the *tawhidic* theory where it presents seven components as basic requirements for *kalimah* including; knowledge, certainty, sincerity, truthfulness, love, adherence and acceptance. Without adequate knowledge these components will not be achieved and consequently unguided operations will govern the operations of *Zakat* in. In addition, allocation of *Zakat* funds to wrong beneficiaries contradicts the *tawhidic* concepts of justice in ensuring righteousness, establishment of social welfare, promoting of brotherhood and acts of charities, as a result, the objectives of *Zakat* will not be achieved. Therefore, this study emphasizes that public awareness campaigns help to educate *Zakat* payers on the benefits and objectives of centralized *Zakat* payments.

4.3 Management of *Zakat* as *khalifah* (vicegerent):

In Islam, man is encouraged to look for legal means to solve his immediate problems; this forms the *tawhidic* concepts of *ijtihad* and *qiyas*. Thus any system or invention that helps in facilitating *Zakat* payment and ensuring just distributions will not be neglected. Therefore issues related to the roles of states in ensuring effective *Zakat* management, autonomy of *Zakat* institutions, running cost of *Zakat* institutions, privatization/localization of *Zakat* management, providing solutions to legal/sharia conflicts in *Zakat* management are all considered by scholars as an act of *khilafah* on *Zakat* funds under the custody of *Zakat* institutions. Consequently, they are allowed to adopt any legal means that will help in achieving the objectives of *Zakat*. As a result various *Zakat* organizations adopts different models of structural governance, distributions systems and any means that will help in achieving the objectives of establishment of social welfare through *Zakat* systems.

Having considered both roles of *Zakat* as *ibadah* and *khilafah*, this study suggests some recommendations -to be presented later-. The study believes that if the recommendations are adopted the *tawhidic* role for establishing *Ma'aruf* (good deeds) and abolishing *Munkar* (evil) will be ensured. *Ma'aruf* will be established through the roles of *Zakat* in establishing social welfare, righteousness, economic sustainability, charity, and propagation of Islam. Similarly, evil will be discouraged through the roles of *Zakat* in reduction of poverty, avoidance of sin and insecurity among communities.

5. CONCLUSIONS

Islamic laws has given automatic approval for any process that helps Muslims individually or collectively achieve any legally accepted objectives, on condition that these process most not contradict the *shariah* principles. Subsequently, many Islamic organizations adopt various systems of management that facilitates the achieving of its targets. In trying to comply with basic *shariah* principles in zakat management this study recommends the adoption of TP management model as a tool and effectible theory for zakat management.

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