

Review Form 1.7

Journal Name:	Journal of Economics, Management and Trade
Manuscript Number:	Ms_JEMT_118437
Title of the Manuscript:	Analysis of the Effectiveness of the Zakat Fund Distribution Program (ZIS) at BAZNAS West Kalimantan 2019 -2023: "Approach Using Secondary Data"
Type of the Article	

Review Form 1.7

PART 1: Review Comments

	Reviewer's comment	Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)
<p>Compulsory REVISION comments</p> <ol style="list-style-type: none"> 1. Is the manuscript important for scientific community? (Please write few sentences on this manuscript) 2. Is the title of the article suitable? (If not please suggest an alternative title) 3. Is the abstract of the article comprehensive? 4. Are subsections and structure of the manuscript appropriate? 5. Do you think the manuscript is scientifically correct? 6. Are the references sufficient and recent? If you have suggestion of additional references, please mention in the review form. <p><u>(Apart from above mentioned 6 points, reviewers are free to provide additional suggestions/comments)</u></p>	<ol style="list-style-type: none"> 1. This manuscript is important because it can provide an in-depth study of the effectiveness of zakat distribution 2. suggest an alternative title: Analysis of ZIS Fund Distribution using ACR Method: BAZNAS KALBAR Study 3. comprehensive abstract 4. needs improvement 5. needs improvement 6. need additional 3 international journal articles 7. Background: there are more reviews related to the analysis of Allocation to Collection Ration (ACR) in other zakat/philanthropy management organisations in previous studies, which is the basis for the weaknesses of previous studies and becomes a contribution to this article. 8. The research objective: is to analyse the effectiveness of the ZIS fund distribution program by BAZNAS West Kalimantan in improving the welfare of the beneficiary community. However, it is not mentioned what is the weakness/research gap of the effectiveness of the distribution program of zakat management organisations in the previous literature. In essence, the author has not clearly argued the weaknesses of previous research. It is stated in the objectives, the use of path analysis but not found in the methods and results of the study. 9. Literature review: financial ratios of non-profit institutions or zakat management organisations for activity ratios should be discussed more in this literature. 10. Methodology: this research is descriptive qualitative. However, the primary data source, namely informant interview quotes, is not shown. If you look at the suitability of the topic of the article with the research results, this research method should use quantitative methods. Thus, the ACR ratio formulation method: net allocation ration, needs to be presented along with the reference source (Financial Ratios of Zakat Management Organisations: Theories and Concepts. Books puskas Baznas). 11. Research results: should be adjusted to the research objectives, and made in a structured manner. For example, the interpretation of a 100% achievement in the 'highly effective' category needs to be explained with an indicator of the value. So that readers can read and relate from the objectives to the results. 12. Conclusions: should be linked to the objectives and results of the research. If this research contributes to the effectiveness of ZIS fund distribution, it should be concluded what the contribution is to the development of theory, not just policy practice. 	
<p>Minor REVISION comments</p> <ol style="list-style-type: none"> 1. Is language/English quality of the article suitable for scholarly communications? 	<p>already appropriate</p>	

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<p>Optional/General comments</p>	<p>1. Background: there are more reviews related to the analysis of Allocation to Collection Ration (ACR) in other zakat/philanthropy management organisations in previous studies, which is the basis for the weaknesses of previous studies and becomes a contribution to this article.</p> <p>2. The research objective: is to analyse the effectiveness of the ZIS fund distribution program by BAZNAS West Kalimantan in improving the welfare of the beneficiary community. However, it is not mentioned what is the weakness/research gap of the effectiveness of the distribution program of zakat management organisations in the previous literature. In essence, the author has not clearly argued the weaknesses of previous research. It is stated in the objectives, the use of path analysis but not found in the methods and results of the study.</p> <p>3. Literature review: financial ratios of non-profit institutions or zakat management organisations for activity ratios should be discussed more in this literature.</p> <p>4. Methodology: this research is descriptive qualitative. However, the primary data source, namely informant interview quotes, is not shown. If you look at the suitability of the topic of the article with the research results, this research method should use quantitative methods. Thus, the ACR ratio formulation method: net allocation ration, needs to be presented along with the reference source (Financial Ratios of Zakat Management Organisations: Theories and Concepts. Books puskas Baznas).</p> <p>5. Research results: should be adjusted to the research objectives, and made in a structured manner. For example, the interpretation of a 100% achievement in the 'highly effective' category needs to be explained with an indicator of the value. So that readers can read and relate from the objectives to the results.</p> <p>6. Conclusions: should be linked to the objectives and results of the research. If this research contributes to the effectiveness of ZIS fund distribution, it should be concluded what the contribution is to the development of theory, not just policy practice.</p>	
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PART 2:

	<p>Reviewer's comment</p>	<p>Author's comment (if agreed with reviewer, correct the manuscript and highlight that part in the manuscript. It is mandatory that authors should write his/her feedback here)</p>
<p>Are there ethical issues in this manuscript?</p>	<p><i>(If yes, Kindly please write down the ethical issues here in details)</i></p>	

Reviewer Details:

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