



# Legal Compliance of Islamic Philanthropic Institutions in Fulfilment of Children's Needs

Muh. Ruslan Abdullah,<sup>a,1\*</sup> Zaiton Osman,<sup>b,2</sup> Fasiha,<sup>c,3</sup> Muhammad Saleh Ridwan,<sup>d,4</sup>

<sup>a</sup> Islamic Economics and Business Faculty, State Institute of Islam Indonesia Palopo, Jl. Agatis Balandai Kota Palopo 91914

<sup>b</sup> Universiti Malaysia Sabah (UMS), UMS Street, 88400 Kota Kinabalu, Malaysia

<sup>c</sup> Islamic Economics and Business Faculty, State Institute of Islam Indonesia Palopo, Jl. Agatis Balandai Kota Palopo 91914

<sup>d</sup> Sharia Faculty, State Islamic University Alauddin Makassar, Jl. H.M. Yasin Limpo No. 36 Romang Polong Gowa 92113, Indonesia

<sup>1</sup> [muhruslanabdullah@iainpalopo.ac.id](mailto:muhruslanabdullah@iainpalopo.ac.id), <sup>2</sup> [zaiosman@ums.edu.my](mailto:zaiosman@ums.edu.my), <sup>3</sup> [fasiha@iainpalopo.ac.id](mailto:fasiha@iainpalopo.ac.id), <sup>4</sup> [saleh.ridwan@uin-alauddin.ac.id](mailto:saleh.ridwan@uin-alauddin.ac.id)

\* corresponding author

## ARTICLE INFO

### Article history

Received: August 21, 2023

Revised: September 23, 2023

Accepted: October 11, 2023

### Keywords

Legal Compliance

philanthropic

Orphanage

Children's Needs

## ABSTRACT

*The management of the Orphanage that does not obey the law results in the Orphanage being unable to meet the needs of food, drink, education, health and Safety. Meanwhile, the Orphanage is an action-oriented charity that doesn't just collect orphans and abandoned children. The problem of managing the Orphanage has become a worldwide concern because many research results have found that the Orphanage does not carry out child development activities and that the orphanage children experience criminal acts. This study aims to reveal orphanage managers' legal compliance in meeting the foster children's needs. This study uses a descriptive legal analysis method, field data sourced from empirical studies at a philanthropic institution, namely the Orphanage in Palopo, totalling eight institutions. Data analysis was carried out with a legal approach. Data were collected through observation and in-depth interviews. The study found legal compliance in meeting the needs of facilities, food, education and health; security looks very good at orphanages managed by religious, community or boarding school-based organisations, while the lack of legal compliance in meeting the needs of orphanages*



*that are managed at home or individually because only meet the needs of housing and food. The lack of legal compliance that occurs in home-based orphanages is due to a lack of management resources, including funds, lack of government participation in coaching and supervision. The article contributes to the discourse on orphanage management by identifying global concerns, emphasizing legal compliance, employing a descriptive legal analysis method, and providing empirical evidence. The study's insights can inform discussions and initiatives aimed at improving the legal framework and overall effectiveness of orphanage management worldwide*

## 1. Introduction

Covid 19 causes the death of fathers and mothers of children worldwide, which changes the status of children to become orphans. From March 1, 2020, to April 30, 2021, the Covid-19 pandemic caused at least 1,134,000 children worldwide whose lives had been permanently changed by the death of their parents, of which 1,042 000 were orphaned (Hillis et al., 2021). Therefore, the Orphanage is directed to reintegrate with the covid 19 pandemic (Punaks & Lama, 2021).

The COVID-19 pandemic endangers poor children and orphans' health, social welfare and property. The most obvious impact is increasing malnutrition risk, violence, anxiety, and stress (OECD, 2020). The Orphanage is a place to live for orphans, neglected and abandoned by their parents due to personal and family problems (Uasheva et al., 2014), as well as the COVID-19 pandemic, which has secondary impacts, such as orphans losing their caregivers and coaching (Hillis et al., 2021). On the other hand, orphanages have weaknesses, including a lack of resources and life skills (Kanjanda, 2014).

The Orphanage is part of the community that plays a role in reducing dropout rates, increasing vulnerability to abuse, exploitation and rights violations and high-risk behaviour (Nkirote & Mugambi, 2019), including the consequences of lockdowns that risk violence, abuse, and neglect of care. Children in homes and institutions (UNICEF, 2020). The magnitude of the problem caused by Covid 19 explains the Need for resource allocation to reduce the risk. One of the expected resources during this pandemic is philanthropy because it instils awareness and willingness to share with others, both in material and non-material forms, and forms strengthen socio-economic aspects (Abidin, 2020).

On the other hand, Kathryn E. van Doore's research found that orphanages committed unlawful acts by engaging in forms of slavery and using orphanages to generate large amounts of funds (Doore, 2020). In reality, the legal compliance of orphanages in meeting the needs of children is interesting to study because Indonesia, especially Bugis Makassar, has a culture of generosity, namely the culture of giving something to each other without material rewards and as a form of solidarity. Developed countries rely on philanthropy as a social fund that can benefit people, such as America, which has an Anglo-Saxon concept and culture. One who has wealth is more willing to share it with others by transferring some of the wealth to the common good (CERPhi, 2015).

Philanthropic organisations have a role in the nonprofit sector. Still, the growth of the Orphanage is not in line with the claim that the Orphanage tends to be selfish rather than contribute to the child's interests (Finchum-Mason et al., 2020). So monitoring, performance evaluation, community participation, and donors influence the performance of orphanages in meeting children's needs (Nkirote & Mugambi, 2019).

The management of the Orphanage that does not comply with the rules has harmed the orphanage children's physical, social, emotional, and cognitive development (The Faith To

Action Initiative, 2014). This condition received a negative response from donors. On the other hand, philanthropic organisations depend highly on donors, community capital and organisational capacity to get through the COVID-19 pandemic (Paarlberg et al., 2020).

Children living in orphanages have social, emotional, and cognitive developmental disorders. This condition can be anticipated by providing education, facilities and care for the caretakers for the development of orphanage children because the quality of life is reflected in the ideal family (The Faith To Action Initiative, 2014). This study focuses on how to comply with the law in meeting children's needs at the Orphanage during the COVID-19 pandemic in Palopo. The study aims to reveal legal compliance with the Orphanage management in meeting children's needs during the COVID-19 pandemic.

Compliance means obedience. Compliance comes from the word obedient, which means obeying orders and rules. Obedience is the nature of obedience or obedience. The word obedience has the same meaning or meaning as obedience, loyalty and piety (Pusat Bahasa, 2008). Piety means obedience to worship and sincerity in carrying out religious teachings, obedient means obeying religion, and piety leads to piety (Pusat Bahasa, 2008).

Fred C. Lunenburg explains that obedience is an approach to organisational structure that integrates several ideas from classical and participatory management models. According to obedience theory, organisations can be classified based on the type of power used to direct the involved members' behaviour (Lunenburg, 2012). According to Oran R. Young, Compliance is a system of rules of conduct designed to regulate a group (Young, 1979). Compliance refers to all behaviour with subjects or actors following the regulations or compliance system. On the other hand, non-compliance is behaviour that fails because it does not meet the requirements (Young, 1979).

The successful of philanthropic implementation fund management cannot be separated from the attitude of personal and group compliance from both the institution's side in implementing management regulations and standards. Compliance is a person's attitude to be willing to obey and follow specifications, standards or rules that have been regulated.

Compliance theory is used in Yulkarnain Harahab's research (Harahab, 2016). Legal compliance does not just exist but through several stages. These stages are legal knowledge, legal understanding, legal attitude and legal behaviour. The higher the quality in these stages will give birth to high legal awareness and, in the end, will lead to high legal compliance.

Legal compliance is born from a legal obligation on the basis of a contractual relationship as well as an ethical basis in the relationship between the two parties (Christiani & Kastowo, 2016). Compliance relates to obedient or disobedient behaviour. Individuals can comply with certain rules because of sanctions or economic incentives. (Roy, 2021).

Sofiyatun Triastuti argued, the Orphanage has a role in providing curative and rehabilitative services in the form of self-reliance guidance, attitude cultivation, maintenance of social services provided in the form of meeting the needs of clothing, food and health and physical and mental guidance in the form of sports and studying Islam (Sofiyatun Triastuti, Mulyadi, 2012). The success of management is primarily determined by the organisational structure, administration and management, services, and human resources (Yusoff et al., n.d.).

Orphanage managers are directed to meet the needs of orphanage children; Maslow explains human needs as follows (H.Maslow, 1970): 1) Physiological needs consisting of needs for food, water, shelter, clothing, comfort, rest or sleep, reproduction or procreation. 2) Safety needs or security Needs consisting of Safety from dangerous physical and social situations, 3) Love and belonging needs or Social Needs consisting of the Need for love and to be part of family groups, peer groups, and friendship groups, 4) The Need

for esteem and prestige or ego needs consisting of the Need for self-esteem, respect, status, recognition, reputation, admiration, strong self-confidence, 5) Self-actualisation needs or self-realisation needs consisting of the Need for the development of innate talents, potential, resources, achievements, 6) Understanding needs which consist of needing to know, getting relevant knowledge and abilities, 7) Aesthetic needs consisting of needing to enjoy and promote the beauty of the human environment. Providing education, facilities and care for the caretakers for the development of orphanages because the quality of life is reflected in the ideal family (The Faith To Action Initiative, 2014).

Chapter 1 Article 1 point 8 explains that foster children are defined as children who are cared for by a person or institution to be given guidance, care, care, education, and health (KEMENSOS RI NO : 77 / Huk / 2010, 2010). Article 6 it is explained that orphanages provide adequate and healthy, and safe facilities and article 19 explains that orphanages are able to provide basic needs, including food, clothing, housing, health, and education and skills (KEMENSOS RI NO : 77 / Huk / 2010, 2010). Children's rights include rights which include protection rights, rights to growth and development, rights to participation, and children's rights to survival (PERMESOS RI NO: 30 / HUK / 2011, 2011). Regulation of the Minister of Social Affairs of the Republic of Indonesia Number 1 of 2020 concerning Implementing Regulations of Government Regulation Number 44 of 2017 concerning the Implementation of Child Care in article 1 point 8 foster children are children who are cared for by a person or institution to be given guidance, care, care, education, and health.

## 2. Research Method

This study examines legal compliance, which aims to find the level of obedience to the law (Bachtiar, 2019). Legal compliance research is applied law research (Muhaimin, 2020). This legal compliance research can also be categorized as a type of legal sociology research, the study of which is Law As It Is An Society which holds the view that law is not a rule, but regularity guides individuals to behave (Purwati, 2020).

This study uses a descriptive analysis method, field data sourced from empirical studies in philanthropic institutions, namely the Orphanage located in Palopo, totalling eight institutions. Data collection through observation and in-depth interviews

This study examines legal compliance which aims to find the level of obedience to the law (Bachtiar, 2019). Legal compliance research is applied law research (Muhaimin, 2020). This legal compliance research can also be categorized as a type of legal sociology research, the study of which is Law As It Is An Society which holds the view that law is not a rule, but regularity guides individuals to behave (Purwati, 2020).

This study uses descriptive analysis method, field data sourced from empirical studies in philanthropic institutions, namely the Orphanage located in Palopo, totaling eight institutions. Data collection through observation, in-depth interviews.

Furthermore, the data were analyzed using a descriptive analysis approach. In addition, a comparative analysis of the data was carried out so that the conclusions obtained were more comprehensive. Qualitative analysis was carried out throughout the study from beginning to end. This is done because, in qualitative research, data analysis is carried out from the beginning of the study. The results of the initial examination will determine the process of further research. The data analysis model also varies according to the object of research. This study determines data analysis includes data verification, reduction, data display and conclusions (Bungin, 2011).

The findings at the time of the research were then triangulated (Confirmability); this activity was carried out so that the results were not considered biased. Next, the researcher triangulates the findings, or what is often referred to as confirmability, by reporting the research findings to informants.

### 3. Results

#### a. Institutional Orphanage

Legally, the Orphanage in the city of Palopo has a legal entity, as evidenced by the notarial deed of establishment of the institution. The Orphanage is a Child Welfare Institution (LKSA), which is managed by several people with the same goal (Muh. Ilyas, Personal Communication, July 17, 2021). The fundamental difference is in the pattern of LKSA management. This study found two LKSA management patterns: family-based LKSAs and professional LKSA. Family-based LKSAs are LKSAs established by a family consisting of the head of the family as the head of the LKSA Orphanage, wife or child as secretary and treasurer who also guides the residents of the Orphanage. While Professional LKSAs are LKSAs/Orphanages established by community organizations and religious organizations such as Muhammadiyah and Hidayatullah.

Family-based LKSA explained by A Dian Anggraeni, an administrator of the Nur Divine Orphanage, explained that Nur Divine LKSA is managed by the family itself, with parents as founders and us children as administrators and coaches (Personal Communication, July 17, 2021). The same thing was also conveyed by Muh. Ilyas, as the Chairperson of the Uswatun Hasanah Orphanage, explained that our own management did not involve other people due to concerns regarding payroll (Personal Communication, July 17, 2021). Likewise, Sitti Jawari explained that as treasurer of the An-Nur Orphanage, the chairman is her husband and her son is the secretary (Personal Communication, July 10, 2021).

Professional LKSA explained by Amirullah that the Nur Huda Orphanage is included in the management of Hidayatullah, which consists of the social section of the community. The section that manages the Orphanage. Hidayatullah also manages Children's Education Parks, Elementary Schools, and Islamic Boarding Schools that manage Tsanawiyah and Aliyah. Hidayatullah is based in Kalimantan and has branches across Indonesia, including Hidayatullah Palopo (Personal Communication, July 18, 2021). Subhan also conveyed the same thing as the supervisor of the Halimatussa'diyah Orphanage, explaining that this Orphanage belongs to Muhammadiyah and is managed in the form of a pesantren (Personal Communication, July 18, 2021).

#### b. Orphanage Management Pattern

This study found that there are two patterns of orphanage management. First, the orphanage which is managed by a professional LKSA, the management model is categorized as pesantren-based. The orphanage educates orphans aged from 12 to 19 years and secondly, the Orphanage which is managed by the family LKSA, and also individually so the management model is categorized as home-based. The orphanage educates children from 1 month to 23 years old.

##### 1. Management of Islamic Boarding School Model Orphanage

Amirullah explained that LKSA Hidayatullah, in its management, has a department of social and community development that manages the Orphanage. Panti activities combine schools, mosques and dormitories and extracurricular activities such as scouts (Personal Communication, July 18, 2021). Likewise, what was conveyed by Alir Hidayah (Pembina) was that the management of the Orphanage was based on a boarding school. The orphans were also students who stayed and studied religious knowledge (Personal Communication, July 18, 2021).

Subhan stated that LKSAs play an essential role in the management of orphanages, from the provision of facilities and infrastructure to education/guidance for orphans. LKSA directs the management pattern of the Halimatussa'diyah Orphanage based on an Islamic Boarding School. The orphans are listed in the Muhammadiyah Modern Islamic Boarding School, the orphans continue to study and stay in the Orphanage, and the flagship program is the tahfidz quran (Personal Communication, July 18, 2021).

Nur Hidayah's orphanage children are classified into three; first, namely orphans. Second, orphans., and thirdly unable. LKSA leaders also provide opportunities for children who still have both parents but do not have the ability from an economic perspective. There are two levels of coaching for orphans; the first level, iqro education, memorizing juz amma and memorizing prayers for orphans under the age of 10., first level, Arabic language education, fiqhi, tajdwid and tahfidz quran (Hasanuddin, Personal Communication, July 13, 2021). Malik Kadir also explained that the management pattern of Panti Opu Daeng Risaju is based on a pesantren, the children of the Orphanage not only go to school but they are also given a religious development program in the Orphanage (Personal Communication, July 19, 2021).

Table 1. Provision of Facilities by the Islamic Boarding School Orphanage

Orphanage Name	Number of children	Recidence	Classroom	Facilities		Sports Facilities	Kitchen	Add
				Place of worship				
Al Huda	60	Boys and Girls Dormitory and Conducive	Own a Good Classroom	Own a Mosque	a	Own Land For Sports	Own a separate kitchen with living quarters	Islamic Boarding School and orphanage-based management are elementary school graduates
Al-Muhaeimin	35	Boys and Girls Dormitory and Conducive	Own a Good Classroom	Own a Mosque	a	Own Land For Sports	Have a separate kitchen with living quarters	Elementary School Graduate
Halimatus Sa'diyah	65	Boys and Girls Dormitory and Conducive	Own a Good Classroom	Have a prayer room	a	Own Land For Sports	Have a separate kitchen with living quarters	Elementary School Graduates only
Nur Hidayah		Boys and Girls Dormitory and Conducive	Does not have a Good Classroom	Have a prayer room	a	Does not have Land For Sports	Have a kitchen	Tahfiz Course. Special for Elementary School Graduates
Opu daeng risaju	60	Boys and Girls Dormitory and Conducive	Own a Classroom	Own a Mosque	a	Own Land For Sports	Have a kitchen	Special for Elementary School Graduates

Funding for the activities of the Orphanage comes from LKSAs and entrepreneurs as permanent donors. The Islamic Boarding School-based orphanages have good sources of funds that can support the activities of orphans and provide good facilities to support the activities of orphans. Fulfilling the needs of the Islamic Boarding School-based Orphanage as follows:

#### a) Food and Drink Needs

Subhan explained that the donor funds received by the Halimatussa'diyah Orphanage were held in cash and then deposited to the general treasurer. The founding agency conducted an audit before being handed over to the finance head for use. The use of daily expenditure is five million every ten days, with a calculation of one million per child, thus spending sixty-five million every month (Personal Communication, July 18, 2021). LKSAs and donors

play a significant role in meeting the basic needs and operational needs of the Orphanage (Alir Hidayah, Personal Communication, July 18, 2021). This is different from the Nur Hidayah Orphanage, which divides donors according to their willingness. The distribution is in the form of distribution to meet the needs of the Orphanage, such as there are donors who are responsible for food and drink needs there are donors who meet the needs of teachers' salaries (Hasanuddin, Personal Communication, July 13, 2021).

Meeting the needs of children is prioritized to meet the needs of eating and drinking. After these needs are met, the needs of teachers and coaches (Malik Kadir, Personal Communication, July 19, 2021). Donors hand over assistance in the form of cash as well as in the form of basic foodstuffs such as rice, eggs, instant noodles, oil, and sugar, and the Orphanage sometimes sells the provision of necessities, which then proceeds from the sale to meet the operational needs of the Orphanage (Hasanuddin, Personal Communication, July 13, 2021). Thus, the orphanage children's basic needs are met with donors' funds (Subhan, Personal Communication, July 18, 2021).

#### b) Educational Needs

Children's education at the Al Huda Hidayatullah Orphanage applies the pesantren concept, which integrates school education, mosques, dormitory activities, talent and request activities such as scouting activities (Amirullah 2021, Personal Communication, July 18, 2021). orphanage children are included in the pesantren database, and the education of orphans remains at the Orphanage with an educational model carried out by integrating religious education with national education supported by good facilities and infrastructure (Subhan, Personal Communication, July 18, 2021).

Education is directed towards religious capacity-building activities such as religious learning and the 30 Juz Quran memorization program (Alir Hidayah Personal Communication, July 18, 2021). The Nur Hidayah Orphanage focuses on reading and writing the Koran, which is classified according to the ability to read and write the Koran. Children who are less able to read and write the Koran only memorize prayers, and short suras, while those who are able to read and write the Koran learn Arabic, fiqh, recitation, and the target of remembering is 1 juz in 2 months. Orphanage children also, during the pandemic, did online learning and were provided mobile phones and particular wifi for learning (Hasanuddin, Personal Communication, July 13, 2021). Such education was also carried out by the Daeng Risaju Opu Home where school activities and reading and writing the Koran were a priority for teaching at the Orphanage (Malik Kadir, Personal Communication, July 19, 2021).

#### c) Health Needs

The Orphanage is very concerned about children's health during the pandemic by meeting basic needs, maintaining cleanliness, exercising every Saturday and Sunday and getting enough rest during the day. All activities in the Orphanage are scheduled, carried out correctly and carried out so that the orphanage children do not mingle freely during the pandemic (Subhan, Personal Communication, July 18, 2021). One of the sports that the orphanage children are interested in is futsal; this futsal activity is carried out every week. With this sporting activity, the orphans will have endurance during the pandemic, and the orphanage children are also directed to adhere to health protocols (Hasanuddin, Personal Communication, July 13, 2021).

The Opu Daeng Risaju Orphanage also pays attention to the health of the Orphanage by meeting the needs of food and drink; with the fulfilment of its basic needs, the immunity of the orphans is maintained (Malik Kadir, Personal Communication, July 19, 2021), Al Muhaemin Orphanage is also trying to fulfil basic needs Children at the Orphanage during the pandemic and limiting entry and exit of the Orphanage (Alir Hidayah Personal Communication, July 18, 2021) (Amirullah 2021, Personal Communication, July 18, 2021).

#### d) Talents and Interests

In developing the interests of orphans, the Orphanage Managers have one thing in common with others, as well as differences from one another. Nur Huda Orphanage by facilitating orphanage children in developing talents and interests such as sports activities and student cooperatives (Amirullah 2021, Personal Communication, July 18, 2021). Meanwhile, the Muhaemin Orphanage by means of boys developing sewing talent and men developing welding talent, and LKSA plans to build a welding workshop. In addition, LKSA made a program to memorize the Koran 30 Juz (Alir Hidayah Personal Communication, July 18, 2021).

The founder of the Orphanage, Nur Hidayah, also did a different thing, developing talent by making gardens and ornamental fish ponds; then, the orphanage children acted as managers of plants and ornamental fish. This is done to train independence, and the results can be sold to meet basic needs. Talent development is also carried out by memorizing the Koran (Hasanuddin, Personal Communication, July 13, 2021).

The development of talents and interests that have in common is the Quran memorization program. What is different is the memorization target. Muhaemin Orphanage targets 30 Juz, Nur Hidayah Orphanage 15 Juz, Halimatussa'diyah Orphanage with a Target of 30 Juz.

#### e) Security Needs

The Islamic Boarding School model orphanage is classified as safe because the supervision is not only carried out by the supervisor, but the supervisor and the Orphanage are under the control of the LKSA management. As the head of LKSA, Nur Hidayah, every morning and evening, makes visits and supervision to orphanages (Hasanuddin, Personal Communication, July 13, 2021). LKSA, the administrators and supervisors of the Halimatussa'diyah Orphanage, at all times conduct coordination and deliberation both regarding the safety of the Orphanage and the growth and development of the Orphanage as well as the association of the Orphanage during the COVID-19 pandemic. The Halimatussa'diyah Orphanage has complete facilities and infrastructure; male and female dormitories, classrooms, and kitchens are all in different locations and very conducive. Additionally, access to and from the Orphanage is guarded by a high fence and under the supervision of the supervisor (Subhan, Personal Communication, July 18, 2021).

The Muhaemin Orphanage carries out activities under the control of the builder and caretaker of the Orphanage, the head of the LKSA; the builder stays in the Orphanage, except for the teachers who teach general education who do not stay in the Orphanage. With this condition, the orphanage children and the coaches are directly supervised by the head of the LKSA and conduct coordination meetings at any time during covid the children in the Orphanage are limited to entering the Orphanage unless they have permission from the coach (Alir Hidayah Personal Communication, July 18, 2021). In contrast to the Opu Daeng Risaju Orphanage, even though it applies the Islamic Boarding School model that has rules and is under the supervision of LKSAs, administrators and coaches, they still feel insecure because the environment around the Orphanage is relatively conducive (Malik Kadir, Personal Communication, July 19, 2021). The head of the Neighborhood Association (RT) in the management of the Orphanage is a guarantee of security, especially for the children of the Orphanage, because the head of the RT is a community leader who is also responsible for the security of residents around the Orphanage. Nur Hidayah Orphanage involves the head of the Neighbourhood Association (RT) in fostering talents and interests. Every week the RT head trains the children of the Orphanage to play futsal and with his involvement, the Orphanage is safe (Hasanuddin, Personal Communication, July 13, 2021).

Table 2. Fulfilment of Children's Needs at the Islamic Boarding School Model Orphanage

No	Orphanage Institution	Foods and Drinks	Health	Education	Talents and Interests	Security
1	LKSA Al Hidayatullah	Good	Good	Very Good	Good	Good
2	LKSA Opu Daeng Risaju	Good	Good	Good	Good	Good



3	LKSA Nur Hidayah	Good	Good	Good	Good	Good
4	LKSA Halimatussa'diyah	Very Good	Good	Very Good	Good	Good
5	LKSA Al Muhaemin	Good	Good	Good	Good	Good

The table above shows that the empowerment of philanthropic funds in Islamic Boarding School-based orphanages is implemented by meeting the needs of orphanage children. These needs are the basic needs of orphaned children: the need for food, drink, health, education, talents, interests, and security. The study's results found that the Islamic Boarding School-based orphanage had implemented quality management of philanthropic fund empowerment.

## 2. Home Orphanage Management

The management of the family-based Orphanage only occupies one building without any supporting facilities such as schools and mosques/room prayer. The Orphanage is very dependent on volunteers who come all the time. Orphanage children are fostered with limited infrastructure so that the caretaker and orphanage children only occupy one building which is their residence (Sitti Gowari, Personal Communication, July 10, 2021)). The Orphanage is managed as is without any change in management, only managed by the family of the founder of the Orphanage as well as the program of activities carried out only to meet the needs of housing, eating and drinking, while educational activities are carried out in school institutions such as elementary schools (SD), junior high schools (SMP), High School (SMA) which are located around the Panti. The Orphanage experienced problems during the pandemic due to the lack of donors visiting the Orphanage, even though the Orphanage was highly dependent on funds from donors (A Dian Angreani, Personal Communication, July 17, 2021).

The Orphanage does not have documents related to the management of the Orphanage, such as work program documents, activity implementation reports, reports on receipt of funds and use of funds. The only document available is a guest list containing the guest's name, address, destination, type of donation and signature. H. Moh. Ilyas explained that information regarding how many donations came in could not be counted because the donations were not only in the form of money but mainly in the form of prepared food and nine raw materials such as rice, instant noodles, and eggs (Muh. Ilyas, Personal Communication, July 17, 2021).

Table 3. Provision of Facilities by Home Orphanage

Orphanage Name	Number of children	Residence	Classroom	Place of worship	Facilities of Sports Facilities	Kitchen	Add
Al-annur	20	Having and Boys Room and Girls and Less Conducive	Having not	Having not	Having not	Having	All Ages 1 Years to 19 Years
Nur Ilahai	37	Having and Boys Room and Girls and Less Conducive	Having not	Having not	Having not	Having	All Ages 1 Years to 19 Years

Uswatun Hasanah	30	Having and Room Less Conductive	Boys Girls and	Having not	Having not	Having not	Having	All Years Years	Ages to 19	1
--------------------	----	---	----------------------	------------	------------	------------	--------	-----------------------	------------------	---

Home-based orphanages have poor sources of funds because they hope for the mercy of donors, and the managers do not have a lot of money and inadequate facilities to support the activities of the orphans. The COVID-19 pandemic exacerbated this condition. Donors were affected by the pandemic and limited themselves to visiting the Orphanage. Meeting the needs of children in home-based orphanages is as follows:

a) Food and drink needs

Home orphanages have difficulty meeting the needs of orphans during the covid 19 pandemic, and this condition is caused by donors limiting themselves to visiting the Orphanage and donors also experiencing the impact of covid 19. These conditions are explained as follows:

Moh. Ilyas, the head of the Uswatun Hasanah Orphanage, explained that during Covid19, it was complicated to meet the needs of the Orphanage because the volunteers limited themselves to coming to donate. This condition resulted in a lack of funds that could be allocated to fulfil food and beverage needs. To cover the lack of funds, the caretaker and children of the gardening orphanage meet their daily needs (Personal Communication, July 17, 2021).

The An-Nur Orphanage also experienced the above conditions. Sitti Gowari explained that during covid 19, it was complicated to meet the needs of food and drink because it depended on volunteers who provided food and essential ingredients. Currently, donors are also affected by COVID-19 and limit themselves to visiting the Orphanage. Everything is complex, including donors who also find it difficult because their income is reduced. To meet the food and drink needs of the orphans, the orphans help goats, whose sales are used to meet their daily needs (Personal Communication, July 10, 2021).

No different from the Nur Divine Orphanage which also has difficulty in meeting needs. A Dian Anggraeni explained that the assistance in the form of rice, instant noodles and eggs was very helpful because such assistance could be sold to meet the needs of orphanages and operations such as during the COVID-19 pandemic. When there is no gas for cooking, sometimes rice is sold and the proceeds are used to buy materials. gas burn. The Nur Divine Orphanage has no attempt to cover the shortage of basic needs only relying on volunteers (Personal Communication, July 17, 2021).

b) Health Needs

Fulfilment of health needs, according to H. Muh. Ilyas, is done in a way; The children in the Orphanage were given the task of cleaning the house and the environment of the Orphanage, but it was difficult to maintain cleanliness because the number of children in the Orphanage was 30 people. In contrast, the house was 6x9 meters in size, with three rooms measuring 3x3 meters. Some of the children slept on the floor. With this condition, health cannot be maintained and worrying (Personal Communication, July 17, 2021).

This condition also occurred at the an-Nur Orphanage. Sitti Gowari explained that there was only a room and a kitchen, and some of the children slept on the floor because the room was only 3x3 meters in size (Personal Communication, July 10, 2021). A Dian Anggraini also worries about the health condition of the Orphanage's children. The Orphanage's children do not have health documents such as BPJS because they do not have and pay bills. According to him, it is difficult to even eat food, let alone pay BPJS bills (Personal Communication, July 17, 2021).

c) Educational Needs

Moh. Ilyas said that the facilities owned by the Uswatun Hasanah Orphanage are only the house it is currently occupied. This is owned by someone else so that the children go to school outside the Orphanage, as well as education to read the Koran is also carried out outside, namely at the mosque near the Orphanage (Personal Communication, July 17, 2021). The statement was also conveyed by Sitti Gowari that Panti children went to school to be excluded from the Orphanage because at this time Covid was carried out online. The cellphones used are only loans and use free data credit. The condition of children studying outside is caused by the Panti manager being unable to pay for the teachers and explaining that it is difficult to even pay for meals, let alone having to pay for education costs (Personal Communication, July 10, 2021).

The conditions mentioned above are no different from the Nur Divine Orphanage, A Dian Anggraeni said that children go to school outside the Orphanage while literacy education is carried out in the Orphanage. Orphanages have difficulties in paying for their children to attend school due to school policies that do not provide relief for orphans. One of the cases is that the orphanage children continue to pay for printed books and the costs of other school activities (A Dian Anggraini, Personal Communication, July 17, 2021).

#### d) Talent Needs and Interests

Home orphanages foster children from 0 months to 20 years old, so not all children at the Orphanage are given talent and interest coaching. The talent and interest development program carried out by the Orphanage is closely related to meeting daily needs. Like the An-Nur Orphanage, the children of the Orphanage are taught how to raise goats, and the proceeds from selling the goats are used for daily needs (Sitti Gowari, Personal Communication, July 10, 2021). The same thing was done by the Uswatun Hasanah Orphanage, which teaches farming such as corn and cocoa and uses the results for daily needs (Muh. Ilyas, Personal Communication, July 17, 2021).

#### e) Security Needs

Security is very worrying at the home-based Orphanage because the internal environmental conditions of the Orphanage are mixed with men and women, and the external shape is that the Orphanage does not have a barrier with community settlements. The Uswatun Hasanah Orphanage has experienced rejection from residents, which in the end the management decided to move the location and rent a house for the children of the Orphanage and the Palopo city government has prohibited the Orphanage from seeking donations on the street as an effort to maintain the security and safety of the children at the Orphanage (Muh. Ilyas, Personal Communication, July 10, 2021). Fears of insecurity also occur when children go to school, this concern is due to the possibility that children in the Orphanage may receive unfair treatment from peers at school and strangers (Sitti Gowari, Personal Communication, July 10, 2021).

Table 4. Provision of Facilities by Home Orphanage

No	Orphanage Institution	Eat and drink	Health	Education	Talents and Interests	Security
1	An-Nur	Good	Less	Less	Good	Less
2	Nur Ilahi	Good	Less	Less	Less	Less
3	Uswatul Hasanah	Good	Less	Less	Good	Less

Table 4 above shows that the fulfilment of children in home-based orphanages is not good. This can be seen from the lack of satisfaction in health, education, talents, interests and security while the food is good.

## 4. Discussion

The COVID-19 pandemic has negatively impacted donors' willingness to disburse funds to the Orphanage (Hasanuddin, Personal Communication, July 13, 2021). During the

pandemic, donors limit themselves to visiting the Orphanage, and the number of donors continues to decrease (Ilyas, Personal Communication, July 17, 2021). The impact of the pandemic was also felt by the Nur Hidayah Orphanage, which experienced a decrease in the number of donors by almost half of the existing donors. This condition had an impact on the ability of the Orphanage to meet its needs of the Orphanage.

The Orphanage is a charitable institution. However, the Orphanage should also be an action-oriented social charity that is not just the implementation of religious teachings (Lendriyono & Nurhaqim, 2016). The pandemic situation encourages the growth of donation institutions, but the existence of donation institutions does not affect human donation behaviour (Fahrullah et al., 2020). Increased economic uncertainty can raise concerns about business continuity, so companies are less likely to make donations (Chen et al., 2021). And the sensitivity of parents and the community can reduce the causes of increased neglected children, increased dropout rates, and increased vulnerability to abuse, exploitation and rights violations (Nkirote & Mugambi, 2019).

Organizational success depends on legal compliance, productivity and utilization of resources and managerial capabilities (Pourhanifeh & Mazdeh, 2016), as well as a positive internal corporate environment (Prasad et al., 2020). Organizational success is also largely determined by human resources who have self-esteem. -directed is high because the theory explains that self-improvement and self-verification provide theoretical and practical implications (Takeuchi et al., 2021).

The Orphanage management in Palopo is in the form of the Child Welfare Institution (LKSA). The orphanage institution has been incorporated as a legal entity, as evidenced by the existence of a notarial deed of establishment. This study found two patterns of LKSA management, namely family-based LKSAs and professional LKSAs or Islamic Boarding Schools. Family-based LKSAs are LKSAs established by one family group consisting of the head of the family as the head of the LKSA/Orphanage.

The organizational system at the LKSA Orphanage, which is based on kinship, does not occur periodically in management changes (A Dian Anggraeni, Personal Communication, July 17, 2021). This condition is due to the individual-based institution (Kanjanda, 2014). Meanwhile, LKSAs, which community organizations manage, the management system runs well with changes in management every period and is under the control of Muhammadiyah (Subhan, Personal Communication, July 18, 2021). Changes in management and team involvement in management will determine success in LKSA management.

Professional LKSAs such as the Halimatussa'diyah Orphanage which was founded by the Muhammadiyah organization and the Al Huda Orphanage which was founded by the Hidayatullah organization, the management is based on Islamic Boarding School, educating orphans aged from 12 to 19 years, while the Orphanage which is managed on a home basis educates children aged from 12 to 19 years. 1 month to 23 years old.

The Islamic Boarding School model LKSA is better at complying with the law in meeting the needs of orphanages. The management shows this condition carried out by fulfilling food and drink, providing educational, health, housing/dormitory facilities and infrastructure, which are good in supporting the growth and development of orphaned children. Meanwhile, the home-based LKSA is lacking in fulfilling food and drink and does not provide facilities and infrastructure to support the growth and development of orphans. The Orphanage only prepares one house, which 30-60 orphans occupy.

Legal compliance is excellent in the Islamic Boarding School model LKSA managed by professional organizations and very low in the home-based LKSA model managed by individuals or family groups. The condition explained that the Islamic Boarding School model LKSA channelled and empowered funds by meeting the food, drink, education, health, and safety needs of orphans. In contrast, the home-based LKSA only met the food and drink needs, while education needs were obtained outside the Orphanage, and health and security had not been met.

The weak condition of legal compliance in home LKSAs is caused by the manager only hoping for the mercy of donors in meeting the needs of the orphanage children, management without planning, management does not run effectively, and attention, funding assistance and supervision from the government are very lacking. At the same time, the COVID-19 pandemic had a negative impact on the willingness of donors to spend funds at the Orphanage. During the pandemic, donors limit themselves to visiting the Orphanage, and the number of donors is decreasing. Not only that, before the pandemic and during the pandemic, the government was not active in responding to the difficulties of the Orphanage, including the absence of direct assistance from the government.

The results of the study only found compliance and lack of compliance of the Orphanage in meeting the needs, even though when this research was expanded, the analysis of compliance was not only limited to meeting needs, it would find several new findings related to compliance in the management of the Orphanage. This study illustrates that the management of the Orphanage should receive special attention from the government because the Orphanage does not comply with the rules for meeting needs, but the non-compliance is due to limited resources, including funds to fulfil needs.

This research has implications for government policy because the results of the study found that three orphanages met the needs of orphans that were not following the regulation of the Ministry of Social Affairs of the Republic of Indonesia Number 77 of 2010 and the Regulation of the Minister of Social Affairs of the Republic of Indonesia number 30 of 2011. The three orphanages were included in the category of orphanages. Home management. The three orphanages are lacking in providing formal education, care, health, and mentoring. With these conditions, the research has implications for improving the management of the Orphanage, and the improvement can be started from the improvement of the institution's institutions, the resources of the Orphanage, and government involvement in the form of regulation, financial assistance, supervision, and community involvement.

Improvements in the management and supervision of orphanages will ensure that children have food, good protection, and physical and mental abilities. Health services, and can navigate safely on the internet (OECD, 2020). Besides that, improving human resources, financial resources, and financial allocations can increase empowerment (Nkirote & Mugambi, 2019), so that limited caregivers, differences in children's backgrounds and characteristics, environmental factors, communication and motivation are no longer obstacles (Rohmatin, 2020)., juvenile delinquency, child exploitation and child delinquency are no longer a negative stigma in social institutions and society in general (Uasheva et al., 2014). This condition explains that the management of the Orphanage must be based on democratic parenting, coaching with an interpersonal approach, inculcating social values, communication and coordination between parties, and regular evaluations (Rohmatin, 2020). Not only that, community participation, socio-culture, donors, government, monitoring and evaluation also greatly affect the performance of the Orphanage (Nkirote & Mugambi, 2019). As well as a sense of security also affects the performance of the Orphanage (Nkirote & Mugambi, 2019). The existence of a productive economic unit is a must because it can support orphanage activities and also organizational development (Lendriyono & Nurhaqim, 2016). Innovative changes in institutional activities have a positive impact on the development of social and education of orphanage children (Bobyleva, 2015).

This study advocates further research on how to promote stronger voluntary compliance with the law, emphasizes the need for a greater focus on equipping citizens with legal information and instilling a culture that supports compliance, harnessing the power of strengthening social evidence and encouraging greater compliance (Roy, 2021)

## 5. Conclusion

The Orphanage management in Palopo is managed by two methods, professional management, characterized by the Islamic Boarding School model, and traditional management, represented by home-based management. Islamic Boarding School-based management provides dormitories, classrooms, dining rooms, mosques/room prayer, sports and play facilities. Besides providing facilities and infrastructure, it also provides food, drink, education, guidance, maintenance, care, and health. Home-based management only provides housing facilities and fulfils food and drink needs. Legal compliance is based on the regulation of the Ministry of Social Affairs of the Republic of Indonesia Number 77 of 2010 and Regulation of the Minister of Social Affairs of the Republic of Indonesia number 30 of 2011, and it was found that legal compliance was very good in orphanages managed based on Islamic Boarding School and poor legal compliance was shown in home-based orphanages. Researchers first recommend improving the quality of orphanages as one of the determining factors for the success of children's development. The role of central and regional governments in providing adequate services in orphanages is a must. Second, the inequality that occurs can be immediately traced by auditing the quality of orphanage services. The urgency of auditing and improving orphanages to make them more appropriate is becoming stronger as there are many cases of "neglect" and heart-breaking tragedies. Third, improving the quality of administrators and caregivers in the orphanage environment must also be a concern of the government and foundations or orphanage managers. requires support for improvement from all parties, including the government, orphanage managers, and the community.

## 6. Acknowledgment

Thank you to the Ministry of Religion of the Republic of Indonesia and IAIN Palopo for providing research funds through the LITAPDIMAS program. We also thank the Palopo government, South Sulawesi, which has permitted research at the Orphanage in Palopo. We also thank the Orphanage management, who has provided data and related information to this research.

## 7. References

- Abidin, Z. (2020). Islamic Philanthropy and Covid-19 Pandemic Crisis: The Socio-Economic Role of Nahdhatul Ulama. *Al-Uqud: Journal of Islamic Economics*, 5(1), 166-183. <https://doi.org/10.26740/al-uqud.v5n1.p166-183>
- Bachtiar. (2019). *Penyusun : Metode Penelitian Hukum* (1st ed.). UNPAM PRESS.
- Bobyleva, I. (2015). Development of Social and Educational Support in Russian Institutions for Orphans. *Procedia - Social and Behavioral Sciences*, 214(June), 535-543. <https://doi.org/10.1016/j.sbspro.2015.11.757>
- Bungin, M. B. (2011). *Penelitian Kualitatif*. Prenada Media Group.
- CERPhi. (2015). An Overview of Philanthropy in India. In CERPhi (2015th ed., Issue April). L'Observatoire de la Fondation de France Centre d'Etude et de Recherche sur la Philanthropie (CERPhi). <https://efc.issueab.org/resource/an-overview-of-philanthropy-in-europe.html>
- Chen, H., Liu, S., Liu, X., & Yang, D. (2021). Adversity Tries Friends: A Multilevel Analysis of Corporate Philanthropic Response to the Local Spread of COVID-19 in China. *Journal of Business Ethics*, 0123456789. <https://doi.org/10.1007/s10551-021-04745-z>
- Christiani, T. A., & Kastowo, C. (2016). The Obligation Of Bank To Provide Customer Financial Information Due To Taxation: Violating Of Bank Secrecy? *Journal of Legal, Ethical and Regulatory Issues*, 22(3).

- Doore, K. E. Van. (2020). Regulating Australia ' s Participation in the Orphanage Industry. <https://doi.org/10.1177/2349300319894498>
- Fahrullah, A., Anwar, M. K., Ridlwan, A. A., Prabowo, P. S., & Yasin, A. (2020). How Ramadan and Global Pandemic Affect Religiosity and Donating Behaviors. *Shirkah: Journal of Economics and Business*, 5(2), 250. [https://statik.unesa.ac.id/simia/uploads/file\\_artikel/file\\_artikel\\_6785611f-7cf5-4795-8912-8c712129205a.pdf](https://statik.unesa.ac.id/simia/uploads/file_artikel/file_artikel_6785611f-7cf5-4795-8912-8c712129205a.pdf)
- Fincham-Mason, E., Husted, K., & Suárez, D. (2020). Philanthropic Foundation Responses to COVID-19. *Nonprofit and Voluntary Sector Quarterly*, 49(6), 1129-1141. <https://doi.org/10.1177/0899764020966047>
- H.Maslow, A. (1970). Motivation and personality. In Harper & Row,Publishers. <https://doi.org/10.1037/12225-003>
- Harahab, Y. (2016). Kesadaran Hukum Umat Islam Di Daerah Istimewa Yogyakarta Untuk Membayar Zakat Melalui Amil Zakat. *Mimbar Hukum - Fakultas Hukum Universitas Gadjah Mada*, 28(1), 17. <https://doi.org/10.22146/jmh.15865>
- Hillis, S. D., Unwin, H. J. T., Chen, Y., Cluver, L., Sherr, L., Goldman, P. S., Ratmann, O., Donnelly, C. A., Bhatt, S., Villaveces, A., Butchart, A., Bachman, G., Rawlings, L., Green, P., Nelson, C. A., & Flaxman, S. (2021). Global minimum estimates of children affected by COVID-19-associated orphanhood and deaths of caregivers: a modelling study. *The Lancet*, 398(10298), 391-402. [https://doi.org/10.1016/s0140-6736\(21\)01253-8](https://doi.org/10.1016/s0140-6736(21)01253-8)
- Kanjanda, O. (2014). the African Orphans ' Life : Yesterday and Today. *European Scientific Journal*, 7881(August), 332-345.
- KEMENSOS RI NO : 77 / Huk / 2010, Menteri Hukum Dan Hak Asasi Manusia Republik Indonesia (2010).
- PERMESOS RI NO: 30 / HUK / 2011, (2011). <https://peraturan.bpk.go.id/Home/Details/130531/permensos-no-30-tahun-2011>
- Lendriyono, F., & Nurhaqim, S. A. (2016). Dilemmatic of Muhammadiyah Orphanage as Faith Based Organization In Malang, Indonesia. *The Social Sciences*, 11(23), 5791. <https://doi.org/10.36478/sscience.2016.5791.5795>
- Lunenburg, F. C. (2012). Compliance Theory and Organizational Effectiveness. *International Journal of Scholarly Academic Intellectual Diversity*, 14(1), 1-4. <http://nationalforum.com/Electronic Journal Volumes/Lunenburg, Fred C Compliance Theory and Organizational Effectiveness IJSAID V14 N1 2012.pdf>
- Muhaimin. (2020). Metode Penelitian Hukum (Juni). Mataram University Press.
- Nkirete, D., & Mugambi, M. M. (2019). Factors Influencing Performance of Orphans and Vulnerable Children Programmes in Kenya :A Case of Unbound Project in Tharaka Nithi County , Kenya. *International Academic Journal of Information Sciences and Project Management*, 3(4), 377-406. [http://www.iajournals.org/articles/iajisp\\_m\\_v3\\_i4\\_377\\_406.pdf](http://www.iajournals.org/articles/iajisp_m_v3_i4_377_406.pdf)
- OECD. (2020). Combatting COVID- 19 ' s effect on children. In OECD (Issue Agustus). [https://read.oecd-ilibrary.org/view/?ref=132\\_132643-m91j2scsyh&title=Combatting-COVID-19-s-effect-on-children&\\_ga=2.67033196.375087585.1630773713-1371399016.1630773713](https://read.oecd-ilibrary.org/view/?ref=132_132643-m91j2scsyh&title=Combatting-COVID-19-s-effect-on-children&_ga=2.67033196.375087585.1630773713-1371399016.1630773713)
- Paarlberg, L. E., LePere-Schloop, M., Walk, M., Ai, J., & Ming, Y. (2020). Activating Community Resilience: The Emergence of COVID-19 Funds Across the United States. *Nonprofit and Voluntary Sector Quarterly*, 49(6), 1119-1128. <https://doi.org/10.1177/0899764020968155>
- Pourhanifeh, G. H., & Mazdeh, M. M. (2016). Identifying the critical success factors of organization with Analytic Hierarchy Process approach (case study - Iran Argham Company). *Problems and Perspectives in Management*, 14(4), 54-60. [https://doi.org/10.21511/ppm.14\(4\).2016.06](https://doi.org/10.21511/ppm.14(4).2016.06)

- Prasad, D. S., Pradhan, R. P., Gaurav, K., & Sabat, A. K. (2020). Critical Success Factors of Sustainable Supply Chain Management and Organizational Performance: An Exploratory Study. *Transportation Research Procedia*, 48, 327-344. <https://doi.org/10.1016/j.trpro.2020.08.027>
- Punaks, M., & Lama, S. (2021). Orphanage Trafficking and Child Protection in Emergencies in Nepal: A Comparative Analysis of the 2015 Earthquake and the 2020 COVID-19 Pandemic. *Institutionalised Children Explorations and Beyond*, 8(1), 26-37. <https://doi.org/10.1177/2349300320975547>
- Purwati, A. (2020). *Metode Penelitian Hukum, Teori dan Praktek* (1st ed.). CV. Jakad Media Publishing.
- Pusat Bahasa. (2008). *Kamus Besar Bahasa Indonesia*. Departemen Pendidikan Nasional.
- Rohmatin, S. (2020). Origin Pattern Care of Orphanage in Developing Children`s Social Skills. *International Journal Pedagogy of Social Studies*, 5(1), 17-24. <https://doi.org/10.17509/ijposs.v5i1.25911>
- Roy, S. (2021). Theory of Social Proof and Legal Compliance: A Socio-Cognitive Explanation for Regulatory (Non) Compliance. *German Law Journal*, 22(2), 238-255. <https://doi.org/10.1017/glj.2021.5>
- Sofiyatun Triastuti, Mulyadi, P. F. (2012). Peranan Panti Asuhan Dalam Pemberdayaan Anak Melalui Keterampilan Sablon. *Jurnal Pendidikan Luar Sekolah*, 16(2), 120-133.
- Takeuchi, N., Takeuchi, T., & Jung, Y. (2021). Making a successful transition to work: A fresh look at organizational support for young newcomers from an individual-driven career adjustment perspective. *Journal of Vocational Behavior*, 128(June 2019), 103587. <https://doi.org/10.1016/j.jvb.2021.103587>
- The Faith To Action Initiative. (2014). *Children, Orphanages, And Families: A Summary Of Research To Help Guide Faith-Based Action*. In *Young Children* (Issue Maret).
- Uasheva, A., Musabayeva, A., & Rakisheva, A. (2014). Influence Of Personal Factors To The Problem Of Social Orphanhood. *Procedia - Social and Behavioral Sciences*, 143, 288-293. <https://doi.org/10.1016/j.sbspro.2014.07.407>
- UNICEF. (2020). *COVID-19 and Children in Indonesia*. In UNICEF (Issue 11 May). <https://www.unicef.org/indonesia/reports/covid-19-and-children-in-indonesia>
- Young, O. R. (1979). *Compliance and Public Authority: A Theory with International Applications*. In Rff Press (Vol. 18, Issue 4). <https://doi.org/10.1177/002088177901800407>
- Yusoff, A., Sudin, A., Rahman, A., & Shapiin, M. N. (n.d.). A Study on the Possibility of Mosque Institution Running a Micro-Credit Programme Based on the Grameen Bank Group Lending Model : The Case of. 2, 190. [https://prod.kau.edu.sa/Faculties/iei/RePEcSys/7con/Ahdath/Con06/\\_pdf/Vol2/38](https://prod.kau.edu.sa/Faculties/iei/RePEcSys/7con/Ahdath/Con06/_pdf/Vol2/38) Asry Yusoff A Study on the.pdf