



THE EFFECT OF SOCIALIZATION AND PROFESSIONALISM OF AMIL TOWARDS MUZAKKI'S MOTIVATION TO PAY ZAKAT (CASE STUDY OF BAITUL MAL ACEH TAMIANG REGENCY)

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Abstract

Purpose – The main objective of this study is to examine whether the socialization and professionalism of amil affect the motivation of muzakki to pay zakat at Baitul Mal in Aceh Tamiang, either partially or simultaneously.

Methodology – This study applies multiple regression analysis and classical assumption test to handle the primary and secondary data to examine the effect of socialization and professionalism of amil on muzakki's motivation. It also uses cluster random sampling to decide the possible samples to be interviewed.

Findings – The results show that socialization partially has a positive and insignificant effect on the motivation of muzakki to pay zakat. But partially amil professionalism has a significant positive effect on muzakki's motivation to pay zakat at Baitul Mal Aceh Tamiang. Overall, the socialization and professionalism of amil simultaneously have a significant effect on the motivation of muzakki to pay zakat.

Limitation – Despite the author's efforts, data on a number of variables, are collected by questionnaire instruments only at Baitul Mal in Aceh Tamiang. Therefore, further studies may collect data on another location and apply different approach to examine their impact on the muzakki's motivation.

Practical Implication – Zakat institution has important implications for encouraging the socialization strategy and professionalism of amil to be able to create a mindset of the community in order to create motivation to pay zakat through Baitul Mal.

Keywords :
Socialization,
Professionalism
of Amil,
Motivation of
Muzakki

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INTRODUCTION

Zakat is maliyyah ijtimaiyyah worship which has very important, strategic and decisive position, both in terms of Islamic teachings and development of human welfare (Hamka, 2013). Zakat contains a very wide dimension for human beings (Kamal, 2016). Zakat does not only have a divine dimension but also has a strong dimension of humanity. Human relations on the basis of mutual help are

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built on the divine value foundation (Asnaini, 2008). Institutions formed and authorized to manage zakat, namely BAZNAS formed by the Government and LAZ formed by the community.

Baitul Mal Aceh Tamiang is one of the amil zakat, infaq and shadaqah institutions managed by Baitul Mal Aceh Tamiang. This institution plays its role and function to regulate zakat in a trustworthy, transparent, accountable and credible manner so that it can continue to serve the community and contribute to regional development through quality zakat administration, in line with public expectations and relevant to the dynamics of current and future science and technology progress. Baitul Mal Aceh Tamiang programs, as shown in Table 1, are generally realized to encourage people who are aware of zakat, trustworthy money managers and prosperous mustahik, in line with the visions and missions of Baitul Mal Aceh Tamiang (Baitul Mal Aceh Tamiang, 2022).

Table. 1 Feature Program at Baitul Mal in Aceh Tamiang Regency

No	Feature Program	
1	Charity for the elderly	9 The assistance for new student to study abroad
2	Charity for the poor with severe disabilities	10 Achievement prize program for Al-Qur'an hafidz in category 3,5,10,20,30 Juz
3	Charity for the poor family	11 Caring for Dhuafa (the poor)
4	Educational compensation for poor families TK/RA, SD/MI, SMP/MTS, SMA/SMK/MA	12 Caring for poor orphan
5	The assistance for poor families from the pesantren of dayah	13 The assistance for the rehabilitation of uninhabitable houses (RTLH)
6	The assistance for one poor family with one bachelor	14 The assistance for mosque operational
7	The assistance for muallaf	15 Musafir Program
8	The assistance for poor muallaf family	

Table. 2 The Revenue at Zakat Baitul Mal in Aceh Tamiang Regency

Year	Zakat
2013	Rp 904,002,997.00
2014	Rp1,440,396,270.00
2015	Rp5,526,953,250.00

2016	Rp7,445,479,361.00
2017	Rp6,947,470,110.00
2018	Rp7,629,789,528.00
2019	Rp8,185,621,258.36

The percentage of muzakki who pay zakat in Baitul Mal Aceh Tamiang is still low, only around 31%. When the research is being undertaken, there are still many people who pay zakat directly to mustahik because they are more confident and believe that zakat is given to those deserving individuals. Some people who are middlemen still refuse to pay zakat at Baitul Mal, because they think it is against the Yellow Book which they believe in and they are not sure that Baitul Mal is professional in managing zakat.

LITERATURE REVIEW

Socialization is a learning process experienced by a person to acquire knowledge of skills, values and norms so that he can participate as a member of a community group (Ihromi, 2004). Socialization indicators include: 1. There is credible information about how to calculate zakat, 2. There are professional human resources and supporting media in socialization activities, 3. There is a role for the Government in socialization (Suyanto, 2003). The relationship between socialization and the motivation of muzakki to pay zakat is through socialization using appropriate media Government/Ministry of Religion in promoting awareness/motivating Muslims about zakat (Kamal, 2018).

How zakat messages can be delivered through certain media all the time to Muslims, so that zakat socialization can influence attitudes and motivate people to have zakat decisions among Muslims, individual awareness of Muslims and a certain understanding of how zakat is paid, as well as the wisdom of paying zakat. Factors that affect socialization include: 1. External factors, such as norms, social systems, culture, community livelihoods, 2. Internal factors, such as innate or biological inheritance including human ability.

Professionalism is a term for the behaviour quality of someone in a work or business environment and the degree of knowledge and skill allow employees to carry out their duties (Mardiasmo, 2002). Professional indicators include: 1. Have a high attitude of responsibility to accomplish the work, 2. Have the ability to perform or do a job based on skill and knowledge, 3. Minor disciplinary violations (Kumorotomo, 2008; Wibowo, 2009). The relationship between amil professionalism and muzakki's motivation to pay zakat, namely with good professionalism in managing zakat, will create a good control system as well. The

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factors that support the attitude of professionalism are: a. Reliability, b. Employee accountability, c. Employee loyalty, d. Employee ability.

Motivation is the ability to do something while the motive is the need, desire, urge to do something (Supriyono, 2000). The indicators of motivation to pay zakat

Page | 4 are: 1. Increase sense of faith to carry out the obligation of all those Muslims, 2. People are aware of the obligation to pay zakat, 3. Motivate to pay zakat with knowledge and understanding, 4. Have a desire to help others (Hasanuri, 2019).

Some previous research explain about the influence/effect socialization and professionalism towards motivation of muzakki including :

Mukhibad, Fachrurrozie, & Nurkhin (2019) explore the effect of reputation, transparency, accountability of LAZ, the religiosity of muzakki and the trust of muzakki in LAZ on the strength of the intention of muzakki to pay professional zakat through amil in Pati District, Central Java. Using the Structural Equation Model (SEM), research showed empirically that the reputation of LAZ is positively influenced by the transparency and accountability of LAZ.

Contrastly, Assa'diyah & Pramono (2019) examine the influence of accountability, transparency of the Zakat Organization towardz Muzakki's Trust at the Central BAZNAS and Baitul Maal Hidayatullah LAZ. The study indicated that accountability do not has any significant affect towards the muzakki's trust otherwise the transparency has a significant effect towards the muzakki's trust.

Ardini & Asrori (2020) use the path analysis, and multiple test to examine the effect of amil literacy on the muzakki confidence in the Zakat Management Organization both directly and through OPZ accountability and transparency of financial reporting in the Tegal District Service Office. The results showed that accountability of OPZ has a positive and not significant effect on muzakki trust in the Zakat Management Organization.

Kabib et al., (2021) analyze the effect of accountability and transparency on muzakki's interest in paying zakat in BAZNAS, Sragen Regency. The results of this study indicate that the accountability variable affects the interest in paying zakat, then the transparency variable does not have a significant effect on the interest of muzakki to pay zakat.

Based on the descriptive analysis results, Yusra & Riyaldi (2020) show that the transparency and accountability of zakat management in Aceh Baitul Mal are categorized as good. The level of transparency of the Aceh Baitul Mal is considered good due to efforts to convey information about zakat management through the mass media. Meanwhile, the level of accountability is good due to the

perception of muzakki who assess the zakat payment system in Baitul Mal Aceh as easy to implement and an accurate zakat management policy.

These results are consistent with research Maghfirah (2020) and (Sriyani, 2022) concluded that the variables of socialization have a positive and significant effect on the interest of zakat muzakki in LAZ Yogyakarta and UPZ of Bukit Kerikil Village.

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But on the research Ibrahim (2020) determine the factors that influence muzakki in distributing commercial zakat directly and knowledge of the procedures for muzakki to distribute commercial zakat directly. The results of the analysis show that, the lack of socialization carried out by Baitul Mal become one of the factors that influence muzakki in distributing commercial zakat directly.

METHODOLOGY

This study was conducted to investigate the research hypothesis along with the methodology in order to find the accurate and effective results. The type of research is quantitative study by using quantitative data to find the influence of the independent variables (socialization and professionalism of amil) towards the dependent variable (motivation of muzakki to pay zakat) through statistical parametric regression testing. The method used in this study is a survey method, which is a method of collecting data by taking samples from the population and using questionnaires and interviews as the main data collection instruments distributed by researchers.

The following are some of research methods:

1. Questionnaire

Questionnaire is a data collection technique containing a series of questions or written statements used to collect information from respondents, namely muzakki who pay zakat at Baitul Mal Aceh Tamiang. The total population in this study was 1.786 people in 2019, whereas the selection of the study area used random sampling method. According to Sugiyono (2012) random sampling is a type of sampling techniques in which researcher randomly selects a subset of participants from a larger population and does not distinguish between one subject and another. Based on this technique, the sample size can be obtained by the Slovin formula was 95 respondents.

$$n = \frac{N}{1 + Ne^2}$$

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where:

n : sample size

N : population size

e : the margin of error corresponds to your desired confidence levels

Page | 6 In this research, the margin of error to be adopted is 10%, the size of the sample is computed as follows:

$$n = \frac{1786}{1 + 1786 (10\%)^2}$$

n = 94,69 or 95 samples.

Data analysis techniques in this study include classical assumption test and multiple regression analysis. The multiple regression model is as follows:

$$Y = a + b_1x_1 + b_2x_2 + e$$

Note :

Y : Muzakki's motivation

a : Constant

b₁b₂ : Regression coefficient

x₁ : Socialization

x₂ : Professionalism of amil

e : Error term

To find out how the socialization and professionalism of amil affect to muzakki's motivation to pay zakat, it requires hypothesis testing, namely the coefficient of determination (R Square), partial hypothesis test (t-test), simultaneous test (F test) and classical assumption test.

2. Interview

Interview is a process where questions are asked to elicit information between interviewer and interviewee(s). In this case, related institutions and muzakki will be interviewed to obtain information about the development of Baitul Mal and so on.

3. Literature Research

The secondary data is data obtained from sources of scientific information relevany to research, such as books, journals, via the internet to support primary data.

RESULT AND DISCUSSION

Multiple Regression Analysis

This analysis can be used to determine the relationship between the independent and to predict the dependent variable if the independent variable changes.

Table 3. Multiple Regression Analysis

Model	Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.918	1.480	9.404	.000		
	X1	.090	.083	.126	.1089	.279	.612
	X2	.319	.091	.407	3.515	.001	.612
							1.635
							1.635

a. Dependent Variable: Y

Source: Author's estimation using SPSS Ver.23

The results from the multiple regression models are presented as follows (Table 1):

$$Y = 13,918 \text{constant} + 0,090(X_1) + 0,319(X_2) + e$$

1. The constant value (Y) = 13.918. For example, the variable of socialization (X1) and professionalism of amil (X2) is considered constant or zero, then the variable of motivation (Y) will be at 13.918% or if the variables of socialization and amil professionalism do not affect to increase motivation, the motivation variable still increases by 13.918%.
2. The coefficient estimation of X1 (Socialization) (b1) = 0.090. For example, an intensive in the socialization activities (X1) at Baitul Mal Aceh Tamiang is associated with an increase of almost 0.090% in the muzakki's motivation, but the impact is not significant. The correlation is positive between socialization and motivation. This result confirms the research Kabib et al., (2021) and Ibrahim (2020),
3. The coefficient estimation of X2 (Amil's professionalism) (b2) = 0.319. For example, an improvement in the amil professionalism (X2) at Baitul Mal Aceh Tamiang is associated with approximately 0.319% increase in muzakki's motivation, significant at the 1% level. The correlation is positive between amil professionalism and motivation. This result is in line with Mukhibad,

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Fachrurrozie, & Nurkhin (2019), Kabib et al., (2021), and Yusra & Riyaldi (2020).

Hypothesis testing

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1. The Coefficient of determination R^2 (R *Squared*)

The coefficient of determination (R Square) can be interpreted as the proportion of the variance in the dependent variable that's explained by an independent variable.

Table 4. Coefficient of determination (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.496 ^a	.246	.229	1.65826

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Source: Author's estimation using SPSS Ver.23

This model has adjusted R^2 value = 0.229, which implies the present linear model and the determining variables considered therein do explain 22% of variation in the proportion of the muzakki's motivation.

2. Partial test (t test)

The partial test is applied to analyze and determine individually the effect of independent variables such as socialization (X1) and amil professionalism (X2) on a dependent variable such as muzakki's motivation (Y). The level of significance used in order to determine the significant factors is considered to be less than 0.05.

Table 5. Partial test

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
1	(Constant)	13.918	1.480	9.404	.000
	X1	.090	.083	.126	.279
	X2	.319	.091	.407	.001

a. Dependent Variable: Y

Source: Author's estimation using SPSS Ver.23

From the table, it can be seen that :

- The effect of socialization on muzakki's motivation

H1: There is an insignificant positive effect on the motivation of muzakki to pay zakat at Baitul Mal Aceh Tamiang.

Based on the partial test results, the effect of socialization on muzakki's motivation has t-statistic of 1.089 and a signification value of $0.279 > 0.05$. It indicates that the first hypothesis (H_1) was rejected and accepted H_{01} .

b) The effect of Amil's professionalism on muzakki's motivation

H₂: There is a significant positive effect on the motivation of muzakki to pay zakat at Baitul Mal Aceh Tamiang.

Based on a partial test of the effect of amil's professionalism on muzakki's motivation has t-statistic of 3.515 and a signification value of $0.001 < 0.05$. It indicates that the second hypothesis (H_2) was accepted and rejected H_{02} .

3. F test (Simultaneous)

Another procedure is used to test the coefficient jointly is the F test. The F value has a significant effect if the calculated significant value is less than 0.05.

Tabel 6. F test

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	82.342	2	41.171	14.972	.000 ^b
Residual	252.984	92	2.750		
Total	335.326	94			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Author's estimation using SPSS Ver.23

The estimated F-value, which stands at 14,972, is significant at 1 percent level of significance. It means that the variables of socialization and amil professionalism have a significant effect simultaneously on the muzakki's motivation.

Classic assumption test

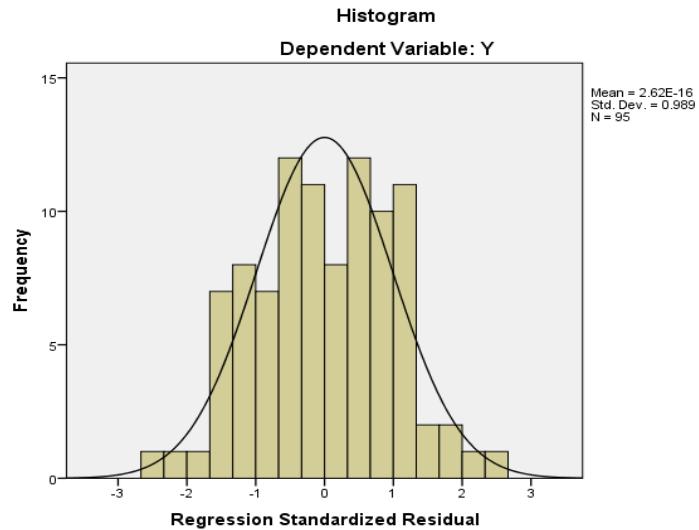
1. Normality test

Tests of normality calculate the probability that the sample was drawn from a normal population. It is critical to look at the histogram and the normal probability plot.

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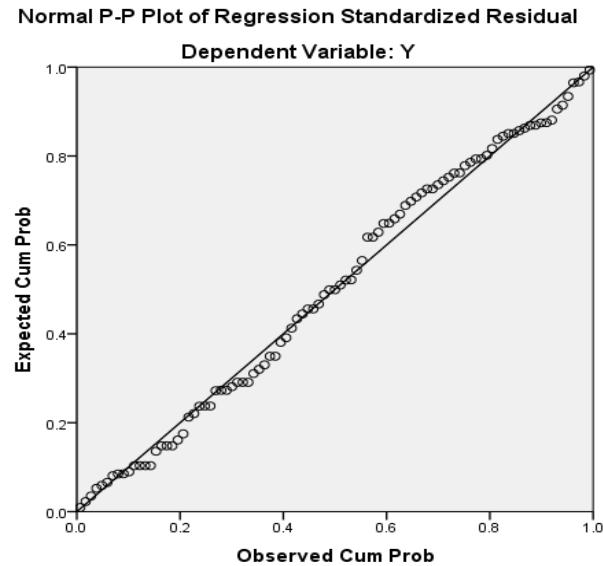
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Figure 1. Histogram



Source: Author's estimation using SPSS Ver.23

Figure 2. *Normal Probability Plot*



Source: Author's estimation using SPSS Ver.23

Figure 1 and 2 depict the result of the normality test. Histogram graph shows that the pattern is bell-shaped which is normally distributed and the scatter plot of normal probability appears to be fairly straight. As portrayed in the graphs,

the residuals are normally distributed. Hence, this confirms the normality in the estimated model.

2. Linearity test

Linearity means that the outcome Y has a roughly linear relationship with explanatory variable. If the significance coefficient is greater than the critical limit eg 0.05, then the regression line is linear.

Table 7. Linearity Test

ANOVA Table						
			Sum of Squares	Df	Mean Square	F
Y * X2	Between Groups	(Combined)	115.892	11	10.536	3.985
		Linearity	79.079	1	79.079	29.911
		Deviation from Linearity	36.814	10	3.681	1.392
	Within Groups		219.434	83	2.644	
	Total		335.326	94		

Source: Author's estimation using SPSS Ver.23

Table 7 shows the linearity test results for the estimation model. The coefficient value (0.198) is not significant, implying that the regression line is linear.

3. Multicollinearity Test

Multicollinearity occurs when two or more independent variables are highly correlated with one another in estimation model. The tolerance and Variance Inflating Factor (VIF) values can identify the correlation between independent variables. Generally, a VIF above 10 or tolerance less than 0.1 indicates that multicollinearity might exist.

Table 8. Multicollinearity Test

Variabel Independen	Tolerance	VIF
Socialization (X1)	0,612	1,635
Professionalism of Amil (X2)	0,612	1,635

Source: Author's estimation using SPSS Ver.23

The results confirmed that the value of tolerance is higher than 0.1 and the VIF is lower than 10. It is clear from the result that the tolerance = 0,612 and VIF = 1,635, which implies the model is free from the multicollinearity. This means that there is no correlation between independent variables.

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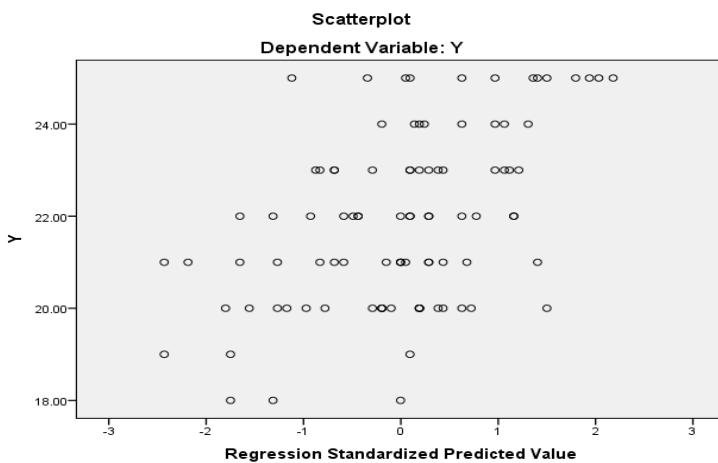
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4. Heteroscedasticity test

Heteroscedasticity is generally viewed as the variance of the dependent variable is unequal across the range of independent variables. To check for

Page | 12 heteroscedasticity, it requires the particular pattern from the scatter plot graph. If there is no clear pattern, and the points spread above and below zero on the Y axis, then there is no heteroscedasticity.

Figure 3. Heteroscedasticity Test



Source: Author's estimation using SPSS Ver.23

The result indicates the dots are spread out even more in this graph. This suggests that there is no heteroscedasticity in the model.

CONCLUSION

The finding of this study reveals some conclusions as follows :

1. The socialization (X1) has a positive and insignificant effect on the motivation of muzakki at Baitul Mal in Aceh Tamiang.
2. The amil professionalism (X2) has a positive and significant effect on the motivation of muzakki at Baitul Mal in Aceh Tamiang. It means that the professionalism of amil has a role in influencing the muzakki's motivation.
3. Overall, the variables in this study can be used to enhance zakat and Baitul Mal. The socialization and amil professionalism can affect the motivation of muzakki to pay zakat. This is indicated by the F test statistic is 14.972 and the corresponding p-value is 0.000.

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