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IMPLEMENTATION OF IDZ (ZAKAT VILLAGE INDEX) IN ECONOMIC DIMENSIONS IN ALUE BATEE KEMUKIMAN MUTIARA EAST DISTRICT, PIDIE DISTRICT

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Abstract

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Purpose – This study aims to reveal how feasible the Alue Batee settlement is with a total of nine (9) villages in Mutiara Timur District, Pidie Regency being used as zakat villages as measured using the Zakat Village Index.

Method – This study uses a mixed method, namely a mixed method with the exploratory sequential design approach in obtaining information with identification related to the Zakat Village Indexs sequentially, this method combines a combination of qualitative and also quantitative.

Results – The results of the Zakat Village Index in Alue Batei Settlements Jiem Village (0.26), Cot Kuthang (0.30), Bereueh II (0.36), Dayah Kumba Village (0.38) and Dayah Tanoh Village (0.40) obtain a Poor score or be prioritized to use zakat funds. Other villages, such as UleeTutue Village (0.44), Rambong Village (0.45), Gampong Lada Village (0.48), and Jojo Village (0.54) score quite well or can be considered for assistance using zakat funds.

Limitations – This study has limitations in terms of the relatively small number of research subjects, namely 9 villages.

Practical Implications – For academics, this research contributes new research results related to the zakat index which has rarely been carried out by previous researchers. As a practical implication, the results of this research can be used as a reference by the government, especially BAZNAS and Baitul Maal which are in Aceh. It is recommended that several programs include assisting village UKM groups to make local products competitive superior products, improve skills training for village youth and women, participate in building BUMDes and assistance to the community.

Keywords

Ekonomi, Villages Index, Zakat,IDZ

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INTRODUCTION

Zakat is one of the main acts of worship that is made obligatory for every believer, each individual who has assets to issue these assets in accordance with the rules set out in his own zakat (N. H. Safwan Kamal, 2022; Safwan, 2021), zakat is the third pillar of Islam after saying the two creeds and also praying, so

Zakat is a teaching that must be fulfilled by the Muslim community (Barkah et al,2020:1).

Zakat must be believed by every Muslim as a pillar of Islam which originates from the revelation of Allah and the sunnah of the Messenger of Allah (Kamal, 2016; S. K. Safwan Kamal, 2017)(Z Muttaqin, 2022), zakat is also a certain Page | 107 property of the Muslims which must be set aside if it has reached the nasab according to the applicable provisions which is then distributed to those who are entitled to receive it (mustahiq) mentioned in the surah at-Taubah verse 60 namely indigent, poor, amil, converts, gharim, riqab, fisabilillah and ibnu sabil (S. K. Safwan Kamal, 2017).

In order for zakat to be on target to empower mustahik in distributing zakat in realizing the welfare of mustahiq (Qardhawi, 1999)(Kamal, S., Berakon, I., Hamid, A. and Muttaqin, 2023), as well as in tackling inequality in society, an assessment process is needed whether the village is prioritized to receive zakat assistance and if appropriate, an appropriate form of empowerment program is needed to be implemented, therefore a measuring scale is used using the Zakat Village Index (IDZ) method. The Zakat Village Index is a measuring tool in obtaining information whether a village is prioritized or not receiving zakat assistance both materially and spiritually (Sadariyah, et. Al, 2019).

Therefore, the existence of IDZ will help BAZNAS, Baitul Maal, and other amil zakat institutions to distribute zakat to mustahik who are entitled to receive it. Calculations use the IDZ to assess the village index which is a priority for assistance and the right empowerment plan to be implemented by BAZNAS (Novitasari et.Al,2019).

The next stage is BAZNAS, Baitul Maal, and other amil zakat institutions to monitor and evaluate the zakat plan implemented in the village (KAMAL, 2022). This is done so that zakat planning is carried out correctly and has a more effective impact on improving the standard of living of mustahik in a village.

Table 1. Distribution of Zakat

DIMENSIONS	Total distribution of zakat (Billion Rupiah)					
economics	2016	493.07				
	2017	882.51				
	2018	552.16				
	2019	841.15				



Source: Data processed from Puskas BAZNAS Outlook, 2018; Puskas BAZNAS Outlook, 2020

Based on the table above, there are differences in the proportion of distribution between 2016 and 2019. The proportion of ZIS distribution in the Page | 108 economic sector in 2019 was IDR 841 billion. This value has increased from 2018 which had a nominal proportion of IDR 552 billion. Meanwhile, distribution in the economic sector in 2017 had a larger proportion compared to 2019 with a total distribution of around 882 billion rupiah (Puskas BAZNAS Outlook, 2018; Puskas BAZNAS Outlook, 2020).

Figure 1 Baitul mal zakat distribution in 2021 (in billions of Rupiah)

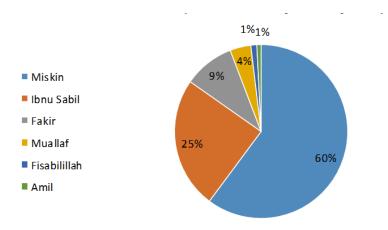


Table 2. Distribution of Baitul Mall Aceh Zakat in 2021

Asnaf	total distribution of zakat
Miskin	Rp 54 (Billion Rupiah)
Ibnu sabil	Rp 22,5 (Billion Rupiah)
Fakir	Rp 8,5 (Billion Rupiah)
Muallaf	Rp 3,5 (Billion Rupiah)
Fisabilillah	Rp 1 (Billion Rupiah)
Amil	Rp 709 (million Rupiah)

Source: data processed from baitulmal.acehprov.go.id, 2022

Based on the table above, the distribution of zakat Baitul Maal Aceh (BMA) in 2021 is worth IDR 92.4 billion and has realized zakat to 41,661 mustahik. The senif of zakat that is distributed the most is the senif for the poor which reaches

IDR 54 billion. Then followed by senif ibn sabil of Rp. 22.5 billion and senif for the poor Rp. 8.5 billion. In addition, for converts it is Rp. 3.5 billion, Fisabilillah's seniority is Rp. 1 billion and finally Amil's seniority is Rp. 709 million. (baitulmal.acehprov.go.id, 2022)

In the economic empowerment program for the poor, BMA has realized Page | 109 several assistance including grants for the purchase of work tools/equipment for the poor and financial assistance for the empowerment of Productive Zakat Villages (GZP), Zakat Family Development (ZFD), as well as assistance for Joint Business Groups (Kube) (BMA, 2021).

The alue batee settlement area is part of the Mutiara Timur sub-district which consists of 9 villages. On average, the people of the alue bate settlement work as farmers, even based on data from the Ministry of Villages, Development of Disadvantaged Regions and Transmigration of the Mutiara Timur sub-district. Based on the calculation of the 2021 Development Village Index score, Mutiara Timur sub-district was designated as a developing sub-district with a Developing Village Index (IDM) score of 0.6102 (kemendesa.go.id, 2021).

Decree of the Minister of Villages, Development of Disadvantaged Regions, and Transmigration Number 02 of 2016 concerning the Developing Village Index (IDM). Developing villages are: Villages that have the potential to become developed villages, which have potential social, economic and natural resources but have not been managed optimally to improve the welfare of rural communities, quality of human life and poverty alleviation.

Therefore this study aims to measure how appropriate the Alue Batee settlement is with a total of nine (9) villages in Mutiara Timur District, Pidie Regency being used as zakat villages as measured by the Zakat Village Index.

RESEARCH METHODS

The type of research used in this study is the mix method, namely a mixed method with the exploratory sequential design approach in obtaining information with identification related to the Zakat Village Indexs sequentially, this method combines a combination of qualitative and also quantitative at the qualitative approach stage developing a questionnaire or response survey which is based on the views of informants or participants, factual data from literature studies, as well as direct surveys in the field.

Qualitative data was collected through interviews and then a questionnaire was developed (Kassim et al., 2022)(Hamid et al., 2016)(Ariyanto & Chalil,



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2017; Ati et al., 2020; Chalil & Dharmmesta, 2015; Dayyan & Chalil, 2020)(Amin et al., 2022)(Budiman, 2021), then quantitative data was collected using this questionnaire. The quantitative approach when compiling the Zakat Village Index (IDZ) components, the quantitative approach calculation technique Page | 110 is called multi-stage weighted indexes in displaying IDZ calculations starting from variables, indicators, and dimensions. It is defined as a procedure for collecting, analyzing, and mixing quantitative and qualitative data at several stages of the research process in one study in order to understand the research problem more fully (Creswell, 2009:141).

Calculation method

The calculation method of multistage weighted indexes is a combination of each stage of weighting in each component of the index so that the weighting must be carried out in stages and is procedural in nature. The following are several stages of the process of calculating the Zakat Village Index, including the following:

1. This study uses a Likert scale, the Likert scale consists of 5 criteria, the assessment starts from the smallest score range 1 to the largest score range 5, the lower the assessment score range, the more prioritized to be assisted through zakat funds and vice versa the greater the assessment score, the on these indicators are not prioritized to be assisted through zakat funds. So after all the indicator data is obtained, the calculation is carried out as follows (BAZNAS, 2020:19);

$$Indikatorx = \frac{(skorx - skormin}{(skormax - skormin)}$$

information:

Indicator x = value indikator x Score x = Score in indikator x Score min = 1 (the smallest value) Score max = 5 (greatest value)

- 2. After the value of each indicator is obtained, it is then multiplied by the weight of each indicator to get the indicator index.
- 3. Then the indicator index is grouped according to the variable, and multiplied by the weight of each variable to get the variable index.
- 4. The index of each variable is multiplied by the dimension weight to get the dimension index.

5. The IDZ value ranges between 0 and 1. The results of the IDZ will be divided into 5 categories or Score Range as described below:

Table 3 Score Range IDZ

Score Range	Information	interpretation
0,00 - 0,20	Very Not good	Highly prioritized to help
0,21 - 0,40	Not good	prioritized for assistance
0,41 - 0,60	Pretty good	may be considered for assistance
0,61 - 0,80	good	less priority for help
0,81 - 1,00	Very good	not prioritized for help

Sourch: Puskas BAZNAS (2020)

The results of these measurements will produce an index value with a score ranging from 0 to 1. The higher the value generated by IDZ, it indicates that the village is in good condition, so it does not need zakat assistance and vice versa if a low score is obtained, it indicates that the village is in bad condition. So that it is possible to become a priority in getting assistance from zakat.

To obtain reliable information, Puskas BAZNAS issues appropriate measuring instruments, namely Zakat Village Indexes, Zakat Village Indexes (IDZ) measuring in which sectors the target villages need assistance from zakat, using the IDZ itself by amil zakat and BAZNAS to obtain more in-depth data the needs of a village.

RESULTS AND DISCUSSION

1. Weighting Zakat Village Index (IDZ)

In measuring and assessing the Zakat Village Index (IDZ) there must be an assessment value or weight, the following has been formulated by BAZNAS Puskas in calculating the Zakat Village Index (IDZ), the weighting can be seen in the table below (BAZNAS, 2020:14-17);

Table 4 Weighting of Zakat Village Index

DIMENSI	Bobot Dimensi =1	INDIK	ATOR	Bobot indikator = 1	VARIABEL	Bobot variabel =1
Economic	0,25	Kegiatan produktif	ekonomi	0,45	1.Memiliki diversifikasi produk unggulan/sentra produksi	0,33
					2.Tingkat partisipasi angkatan kerja	0,35
					3.Terdapat komunitas penggiat Industri kreatif	0,32



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			Total bobot variabel	1
	Pusat perdagangan	0,20	1.Terdapat pasar sebagai	0,53
	desa		sarana perdagangan dan	
			penyedia kebutuhan	
			masyarakat baik tradisional	
Page 112			dan online (online marketing)	
. 486			2.Terdapat tempat berdagang	0,47
			(komplek pertokoan,	
			minimarket, warung, pusat	
			jajanan/Pujasera/Pusat	
			Kuliner)	
		0.15	Total bobot variabel	1
	Akses transportasi	0,15	1. Aksesibilitas jalan desa	0,35
	dan jasa		2.Terdapat moda transportasi	0,32
	logistic/pengiriman		umum	0.00
			3.Terdapat jasa	0,33
			logistic/pengiriman baran	1
	A1 1	0.00	Total bobot variabel	1
	Akses lembaga	0,20	1.Tersedianya dan	0,30
	keuangan		teraksesnya lembaga	
			keuangan Syariah dan konvensional	
				0.40
			2.Keterlibatan masyarakat terhadap rentenir	0,40
				0,30
			3.Tingkat pengguna jasa/layanan lembaga	0,30
			keuangan	
	Total bobot	1	Total bobot variabel	1
	indikator	1	TOTAL DODOL VALIADEI	

Source: Puskas BAZNAS, 2020

On the economic dimension in alue bate settlements, various results are obtained in each village, the calculation on the economic dimension multiplies the values obtained from the respondents by combining each stage of weighting for each component of the preparation in stages determined by BAZNAS.

2. Economic Dimension Zakat Village Index Measurement Table 5.

Economic Dimension Index Value of Alue Bate Settlements

Village	variabel	Variable weight	Index variabel	explanation	Interpretation
BEUREU EH II	Productive economic activity	0,45	0.17	very not good	Highly prioritized to help
	Village trading center	0,20	0.35	Not good	priority for assistance

	Access to transportation and logistics/delivery services	0,15	0.51	pretty good	Can be considered for assistance	
	Access to financial institutions	0,20	0.7	Good	Less priority for help	Page 1
IDZ			0.36	Not good	Priority for assistance	
COT KUTHANG	Productive economic activity	0,45	0.17	very not	Highly prioritized to help	_
	Village trading center	0,20	0.35	Not good	priority for assistance	_
	Access to transportation and logistics/delivery services	0,15	0.51	pretty good	Can be considered for assistance	
	Access to financial institutions	0,20	0.4	Good	Less priority for help	_
IDZ			0.30	Not good	priority for assistance	_
DAYAH KUMBA	Productive economic activity	0,45	0.17	very not good	Highly prioritized to help	_
	Village trading center	0,20	0.35	Not good	priority for assistance	_
	Access to transportation and logistics/delivery services	0,15	0.51	pretty good	Can be considered for assistance	
	Access to financial institutions	0,20	0.77	Good	Less priority for help	_
IDZ			0.38	Not good	priority for assistance	
DAYAH TANOH	Productive economic activity	0,45	0.26	very not good	Highly prioritized to help	_
	Village trading center	0,20	0.35	Not good	priority for assistance	_
	Access to transportation and logistics/delivery services	0,15	0.51	pretty good	Can be considered for assistance	_



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		Access to financial institutions	0,20	0.7	Good	Less priority for help
	IDZ			0.40	kurang Baik	Diprioritaskan untuk dibantu
Page 114	VILLAGE LADA	Productive economic activity	0,45	0.17	very not good	Highly prioritized to help
		Village trading center	0,20	0.73	Not good	priority for assistance
		Access to transportation and logistics/delivery services	0,15	0.59	pretty good	Can be considered for assistance
		Access to financial institutions	0,20	0.85	Good	Less priority for help
	IDZ			0.48	Pretty good	Can be considered for assistance
	JIEM	Productive economic activity	0,45	0.17	Very Not Good	Highly prioritized to help
		Village trading center	0,20	0.23	Not good	Priority for assistance
		Access to transportation and logistics/delivery services	0,15	0.51	Pretty good	Can be considered for help
		Access to financial institutions	0,20	0.3	Not good	Priority for assistance
	IDZ			0.26	Not good	Priority for assistance
	1010	Productive economic activity	0,45	0.17	Not good	Highly prioritized to help
		Village trading center	0,20	0.86	Very good	Not prioritized for help
		Access to transportation and logistics/delivery services	0,15	0.84	Very good	Not prioritized for help
		Access to financial institutions	0,20	0.85	Very good	Not prioritized for help
	IDZ			0.54	Pretty good	Can be considered for help

IDZ	IIISUIUUIOIIS		0.44	Pretty good	Can be considered for help
	Access to financial institutions	0,20	0.70	Good	less considered for help
	transportation and logistics/delivery services				
	Access to	0,15	0.75	Good	less considered for help
	Village trading center	0,20	0.35	Not good	Priority for assistance
ULEE TUTUE	Productive economic activity	0,45	0.26	Not good	Priority for assistance
IDZ			0.45	Very good	Not prioritized for help
	Access to financial institutions	0,20	0.85	Very good	Not prioritized for help
	transportation and logistics/delivery services				
	Access to	0,15	0.51	Very good	Not prioritized for help
	Village trading center	0,20	0.47	Very good	Not prioritized for help
RAMBONG	Productive economic activity	0,45	0.26	Not good	Highly prioritized to help

Data is processed (2022)

Based on the table above, the economic dimension in Alue Bate Mutiara Timur Settlement, Pidie Regency, from each variable on the economic dimension, varies in each village from the results of index calculations using the formula;

$$Ekonomi = (0.45(X1) + 0.20(X2) + 0.15(X3) + 0.20(X4))$$

Explanation

X1 = Productive economic activity

X2= Village trading center

X3 = Access to transportation and logistics/delivery services

X4= Access to financial institutions



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In the economic dimension, there are differences in the index values obtained by each village in Alue Batee Settlement, Mutiara Timur District, Pidie Regency. Following are the villages that have been designated as priority villages for assistance after calculating the zakat village index, namely; From direct interviews with keuchiks who are in alue batee settlements, the average profession of the village community is farmers with the main commodity being rice for personal consumption and the rest being sold to buy other staples, and only a portion of the village community works as traders. Based on the table above, the calculation of the Zakat Village Index (IDZ) in Jiem Kemukiman Alue Batee Village obtained a dimension index value of (0.26).

Namely the indicator of productive economic activity (0.17) is considered not good so it is highly prioritized for assistance, this lowest value is influenced by the unavailability of markets and creative economic activists in the village. Meanwhile, two indicators of trade center (0.23) and access to financial institutions (0.30) score less well, meaning they are prioritized for assistance, while access to transportation and logistics/delivery services obtain a score (0.51) which is categorized as good enough or can be considered for assistance. using zakat funds..

Calculation of the Village Zakat Index (IDZ) for the economic dimension in Cot Kuthang Village, Alue Batee Settlement, obtained a dimension index value of (0.30). indicators of productive economic activity (0.17) are considered not good so they are prioritized for assistance, meanwhile two indicators of trade centers (0.35) and access to financial institutions (0.40) score less well meaning they are prioritized for assistance while access to transportation and logistics/delivery services obtain a score (0.51) which is categorized as good enough or can be considered for assistance using zakat funds. This index score is affected by the unavailability of superior products and the presence of a small number of people who are in debt to moneylenders.

Calculation of the Zakat Village Index (IDZ) in Beureueh II Village Alue Batee Settlement obtained a dimension index value of (0.36) this value shows that economically Bereueh II Village is categorized as not good, which means it is prioritized for assistance, while vulnerable indicators are activity indicators productive economy (0.17) is considered not good so it is highly prioritized for assistance, meanwhile the trade center indicator

(0.35) gets a poor score meaning it is prioritized for help while access to transportation and logistics/delivery services gets a score (0.51) which is categorized as quite good or can be considered for assistance and the highest indicator obtained access to financial institutions (0.70) is categorized as good or less prioritized to be assisted using zakat funds. The Page | 117 low index value of Beureueh II village is affected by the unavailability of superior products and the market as a village trading center.

Calculation of the Zakat Village Index (IDZ) in Dayah Kumba Village Alue Batee Kemukiman obtained a dimension index value of (0.38) this value shows that economically Dayah Kumba Village is categorized as not good, which means it is prioritized for assistance, while vulnerable indicators are activity indicators productive economy (0.17) is considered not good so it is highly prioritized for assistance, meanwhile the trade center indicator (0.35) gets a poor score meaning it is prioritized for help while access to transportation and logistics/delivery services gets a score (0.51) which is categorized as quite good or can be considered for assistance and the highest indicator obtained access to financial institutions (0.77) is categorized as good or less prioritized to be assisted using zakat funds. Calculation of the Zakat Village Index (IDZ) in Dayah Tanoh Village Alue Batee Kemukiman obtained an index dimension value of (0.40) this value shows that economically Dayah Tanoh Village is categorized as not good, which means it is prioritized for assistance, while vulnerable indicators are activity indicators productive economy (0.26) is considered not good so it is prioritized for assistance, meanwhile the trade center indicator (0.35) gets a poor score meaning it is prioritized for help while access to transportation and logistics/shipping services gets a score (0.51) which is categorized as quite good or can be considered for assistance and the highest indicator obtained access to financial institutions (0.70) is categorized as good or less prioritized to be assisted using zakat funds.

Calculation of the Village Zakat Index (IDZ) in Ulee Tutue Village Alue Batee Settlement obtained a dimension index value of (0.44) this value shows that economically Ulee Tutue Village is categorized as quite good, which means it can be considered for assistance, while the vulnerable indicators are indicators productive economic activity (0.26) and trade center indicators (0.35) score less well, meaning they are prioritized for



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assistance, while access to transportation and logistics/delivery services score (0.75) and indicators of access to financial institutions (0.70) are categorized as good or poor prioritized for assistance using zakat funds. This index score is influenced by the unavailability of superior products and markets. Calculation of the Zakat Village Index (IDZ) in Rambong Village, Alue Batee Kemukiman, obtained a dimension index value of (0.45) this value indicates that economically, Rambong Village is categorized as quite good, which means it can be considered for assistance, while the vulnerable indicators are indicators productive economic activity (0.26) is considered not good so it is prioritized for assistance, meanwhile two indicators of trade centers (0.47) and access to transportation and logistics/delivery services score (0.51) obtaining a fairly good score meaning that it can be considered for assistance while access to financial institutions (0.85) which is categorized as very good or not prioritized for assistance using zakat funds. This figure is influenced by the low percentage of productive age who find work, namely 40% -59%.

Calculation of the Village Zakat Index (IDZ) in Gampong Lada Kemukiman Alue Batee obtained an index dimension value of (0.48) this value indicates that economically the village of Gampong Lada is categorized as quite good, which means it can be considered for assistance, while the indicators that are vulnerable are activity indicators productive economy (0.17) is considered not good so it is highly prioritized for assistance, meanwhile the trade center indicator (0.73) gets a good score meaning it is not prioritized for help while access to transportation and logistics/delivery services gets a score (0.59) which is categorized as quite good or can be considered for assistance and the highest indicator is obtaining access to financial institutions (0.85) categorized as very good or not prioritized for assistance using zakat funds. This is because Gampong Lada has a daily market with semi-permanent buildings and has a Sharia Bank operating in the village.

Calculation of the Village Zakat Index (IDZ) in Jojo Village, Alue Batee Kemukiman, obtained an index dimension value of (0.54). This value indicates that economically, Gampong Jojo Village is categorized as quite good, which means it can be considered for assistance, while indicators that are vulnerable, namely indicators of economic activity productive (0.17) is considered not good so it is highly prioritized for assistance,

meanwhile indicators of trade centers (0.86), access to transportation and logistics/delivery services (0.84) and access to financial institutions (0.85) are categorized as very good or not prioritized for assistance using zakat funds.

This index figure is inseparable from the existence of a daily market Page | 119 with permanent buildings and a group of shops, Jojo Village also has an Islamic financial institution and Jojo Village has 3 private goods shipping logistics companies that operate every day in Jojo Village. Based on the results of research in the villages of Alue Batee Settlement, Mutiara Timur District, Pidie Regency as a populated area with an average status of the Pidie community, especially Alue Batee Settlement with zakat assistance, it is hoped that it can boost the economy of the people by increasing expertise in the poor asnaf in creating superior products.

With this superior product, it is able to develop a wider market network so that it absorbs labor from asnaf indigents who previously could not make ends meet and can work together with shipping companies in wider market expansion. The establishment of sharia village cooperatives is very important to do in reducing asnaf gharim who is in debt to moneylenders.

Table 6 Calculation of IDZ Economic Dimensions in Mutiara Timur Settlements

NO	VILLAGE	IDZ	INFORMATION	INTERPRETATION
1.	Jiem	0,26	Not good	priority for assistance
2.	Cot Kuthang	0,30	Not good	priority for assistance
3.	Beureueh 2	0,36	Not good	priority for assistance
4.	Dayah Kumba	0,38	Not good	priority for assistance
5.	Dayah Tanoh	0,40	Not good	priority for assistance
6.	Ulee Tutue	0,44	pretty good	Can be considered for help
7.	Rambong	0,45	pretty good	Can be considered for help
8.	Gampong Lada	0,48	pretty good	Can be considered for help
9.	Jojo	0,54	pretty good	Can be considered for help

CONCLUSION

Overall, the results of calculating the Zakat Village Index in Alue Batei Settlements, Jiem Village (0.26), Cot Kuthang (0.30), Bereueh II (0.36), Dayah Kumba Village (0.38) and Dayah Tanoh Village (0.40) obtain a Less Good score or be prioritized to use zakat funds. Other villages such as Ulee Tutue Village (0.44), Rambong Village (0.45), Gampong Lada Village



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(0.48), and Jojo Village (0.54) received a Fairly Good score or could be considered for assistance using zakat funds. So the most prioritized indicator data in villages in the alue batee settlement area is an indicator of productive economic activity to be assisted in using zakat funds because it found a bad score, which means it is highly prioritized to be assisted in using zakat funds. Hasil oni mengkonfirmasi beberapa penelitian sebelumnya seperti (Kamal, 2018; Safwan, 2021)(Hisan et al., 2021).

The low score of the zakat village index obtained in the settlement of Alue Batee Mutiara Timur is caused by the level of work participation at working age who do not get a job, the absence of superior products and creative industry activists as determined by Puskas BAZNAS which refers to Law No. 20 of 2008 superior products must meet medium-scale businesses with a turnover of 2.5 billion per year. The following are villages that have village superior products that do not meet a turnover of 2.5 billion per year. Cot Kuthang village, crafts of winnowing rice, chicken cages and broomsticks. Dayah Kumba village, coconut oil. Dayah Tanoh village, thatched roof crafts. Jojo village, tofu and gravel craftsmen. Jiem village, melinjo cracker home-based business. Ulee tutue village, sago processing and traditional natural sand mines.

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