

DETERMINANTS OF MUZAKKI'S INTEREST IN PAYING ZAKAT TO BAZNAS AT SOLOK CITY

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ABSTRACT

The incompatibility of the realization of zakat funds received by BAZNAS in Solok City with the existing potential zakat income is a phenomenon that is currently occurring in Solok City. This research aims to determine the influence of: (1) The quality of accounting information on Muzakki's interest in paying zakat to BAZNAS Solok City; (2) Transparency of financial reporting regarding Muzakki's interest in paying Zakat to BAZNAS Solok City; and (3) Quality of Accounting Information and Transparency of Financial Reports regarding Muzakki's interest in paying Zakat to BAZNAS Solok City. This research used quantitative research and used a causal-comparative approach. All Muzakki registered with BAZNAS Solok City are the population in this study, where in sampling a simple random sampling technique was used where the sample size was determined using the Slovin formula. This research data was obtained by distributing questionnaires directly to respondents. Partially, the quality of accounting information and transparency of financial reporting have a significant effect on Muzakki's interest in paying zakat. Simultaneously, the quality of accounting information and transparency of financial reporting influence Muzakki's interest in paying zakat. As many as 58.8% of Muzakki's interest in paying zakat to BAZNAS Solok City is influenced by the quality of accounting information and transparency of financial reporting, while 41.2% is influenced by other variables outside of the variables in this research.

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1. INTRODUCTION

A problem that often arises, is difficult to solve, and is also very important compared to other problems is poverty. In all countries, including Indonesia, poverty is a disease that is difficult to overcome. There are many ways to alleviate poverty, one of which is by giving zakat to mustahik or zakat recipients so that they can contribute to improving their welfare, including the welfare of their families. The city of Solok has many different professions and communities which can be said to be quite heterogeneous. The incompatibility of the realization of zakat funds received by BAZNAS in Solok City with the existing potential zakat income is a phenomenon that is currently occurring in Solok City. Where this happens is due to the impact of ignorance about zakat. The lack of awareness about zakat is not only caused by people's unwillingness to pay zakat, but this is also caused by a lack of sufficient information and the low level of trust of muzakki in paying zakat to zakat management organizations. Currently there are still muzakki who distribute their zakat not through zakat management organizations, so this is one of the problems faced by BAZNAS. To increase awareness about zakat payments, good coordination with all social sectors and related organizations in Solok City must be maintained in order to optimize the collection and use of zakat funds [1].

Muzakki's interest shows his desire to pay zakat. Several efforts can be made to attract Muzakki's interest, including providing quality and reliable information that can be used as material for Muzakki's consideration. Zakat is not only used as a form of obligatory worship for all Muslims for those who meet the requirements, but more than that, zakat is also a system of distributing wealth among Muslims, from rich to poor. Thus, zakat has the potential to eliminate socio-economic disparities in society and can help those who face financial difficulties to improve their welfare, including the welfare of their families [2]. The quality of clear and precise accounting information at BAZNAS is important to communicate to the muzakki, because when receiving zakat money, this is intended to help the muzakki in making decisions about paying zakat at BAZNAS, so that it can influence the receipt of zakat money. So, this will increase

Muzakki's interest in paying zakat. Because Muzakki is very interested in paying zakat, and zakat funds can of course be distributed to mustahik so that Muzakki's goal in giving zakat can be achieved [3].

In implementing the quality of accounting information, it is necessary to consider the quality characteristics. However, if one of these characteristic qualities is not implemented it will have an impact on the receipt of zakat money. This is what muzakki questioned regarding the information provided by BAZNAS Solok City, the information provided by BAZNAS Solok City does not fully implement the principles contained in the qualitative characteristics. Research conducted by Nurhayati.et, al [4] shows that there is an influence of the quality of accounting information on muzakki's interest in paying zakat. Meanwhile, research conducted by Yeyen et al [5] explains that there is no influence of the quality of accounting information on muzakki's interest in paying zakat.

Muzakki also really needs transparency in financial reporting when transferring his zakat to zakat collecting institutions, because the principle of transparency is based on the need to collect the necessary information regarding the receipt of zakat money. This means that all information related to the needs of the wider community must be easily accessed by muzakki or zakat recipients at BAZNAS Solok City. Research by Dandi Kurniawan [6] and Nur Halijah et al [7] states that there is an influence of financial report transparency on Muzakki's interest in paying Zakat. Meanwhile, research by Amalia and Widiastuti [1] shows that transparency in financial reporting has no effect on Muzakki's interest in paying Zakat.

Literature Review

Zakat

Zakat, infaq and alms (ZIS) are part of generosity in the context of Muslim society. Zakat is an obligation for every Muslim who is capable and is an element of the Pillars of Islam, while Infaq and Alms are a form of a servant's love for the blessings of Allah SWT that have been given to him so that a servant is willing to set aside some of his wealth for religious purposes both in order to help others and struggle. Islamic da'wah. According to the Statement of Financial Accounting Standards (PSAK) no. 109, zakat is property that must be released by muzakki in accordance with sharia provisions to be given to those who are entitled to receive it (mustahik).

Muzakki's Interest in Paying Zakat

Muzakki's interest in paying Zakat is a desire or the muzakki's strong encouragement to pay zakat on his wealth. Be it encouragement from outside or from within Muzakki. Muzakki convinces himself to pay his zakat to the authorized institution, of course with various considerations so that he is determined to pay zakat. BAZNAS is expected to be able to encourage muzakki by providing reliable information so that muzakki will believe in paying zakat [8].

Quality of Accounting Information

Information quality is a measure of how well the demand for information is met, providing relevant and timely information to meet the needs of users in terms of decision making. Information is said to be relevant if the information has benefits in accordance with the actions to be taken by users of financial statements. Or in other words, relevance is the ability of the information to change or support the information user's expectations about the results or consequences of the actions taken. Quality accounting information is information that meets the qualitative characteristics of accounting information, namely relevance, reliability, comparability and consistency [9].

Transparency of Financial Reporting

Transparency is very important for the implementation of government functions in carrying out the mandate of the people. Considering that the government has the authority to make various important decisions that impact many people, the government must provide complete information about what it does. With transparency, lies are difficult to hide. Thus transparency becomes an important instrument that can save people's money from acts of corruption [10].

Research Hypothesis

As for this research, the following hypothesis was formulated:

1. H1 : The quality of accounting information influences Muzakki's interest in paying zakat at BAZNAS Solok City
2. H2 : Transparency of Financial Reporting influences Muzakki's interest in paying Zakat at BAZNAS Solok City
3. H3 : The Quality of Accounting Information and Transparency of Financial Reporting simultaneously influence Muzakki's Interest in Paying Zakat at BAZNAS Solok City

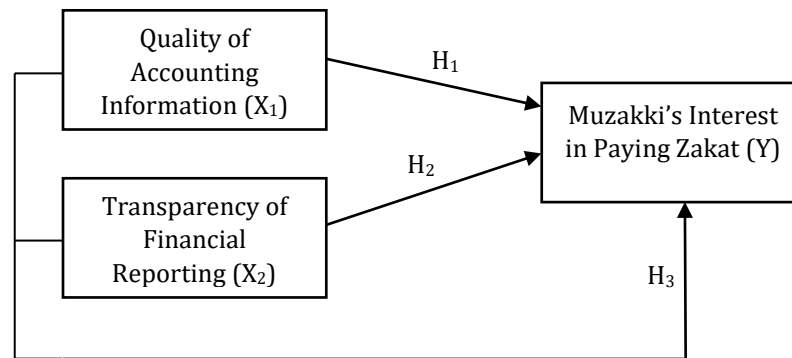


Figure 1 Conceptual Framework for Research

2. METHOD

In this research, the data analysis used is quantitative analysis and comparative analysis of causal data. Where primary data is the data used in this research. What is meant by primary data is data collected through direct field surveys. A total of 2837 people registered as Muzakki at BAZNAS Solok City in 2022 constitute the population of this study. Determining the sample size for this study used a simple random sampling technique, which was then used by the Slovin formula. Thus, the sample obtained was 97 people from the existing population.

Table 1 Definition of Operational Research

Research variable	Operational definition	Indicator	Measurement Scale
Quality of Accounting Information (X ₁)	The quality of accounting information is the quality of the output in the form of information produced by the information system used. [9]	1. Relevant 2. On time Accurate [11]	Likert
Transparency of Financial Reporting (X ₂)	Transparency of financial reports means providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability in managing the resources entrusted to it and its compliance with statutory regulations.[11]	1. Clear information 2. Transparent partnership 3. Clear Answer 4. The organization is open to Muzakki 5. Information must be disclosed honestly, completely and include everything related to the information to be provided 6. Providing information also needs to be done fairly to all parties who need the information. [11]	Likert
Muzakki's Interest in Paying Zakat (Y)	Muzakki's interest in paying Zakat is a desire or the muzakki's strong encouragement to pay zakat on his wealth [8]	1. Emotional 2. Encouragement from within the individual 3. Social Motives [8]	Likert

3. RESULT AND DISCUSSION

Hypothesis testing

t test

Table 2 t Test Results (Partial)

	Model	Unstandardized Coefficients		Q	signature.
		B	Std. Error		
1	(Constant)	2,543	1,078	2,359	,020
	Quality of Accounting Information	,511	,158	3,230	,002
	Financial Report Transparency	,352	,085	4,149	,000

A. Dependent Variable: Muzakki's Interest in Paying Zakat

Based on the table above, it can be concluded as follows:

1. The tcount value of the Accounting Information Quality variable (X1) is 3.230 with a significance of 0.002 and ttable ($\alpha=0.05$; $df=91$) is 1.98638. Because tcount > ttable, namely $3.230 > 1.98638$ or sig t value $0.002 < \alpha 0.05$ then H1 is accepted. This shows that, the Quality of Accounting Information (X1) has a partially significant effect on Muzakki's Interest in Paying Zakat (Y)
2. The calculated t value of the Transparency of Financial Report variable (X2) is 4.149 with a significance of 0.00 and t table ($\alpha=0.05$; $df=91$) is 1.98638. Because tcount > ttable, namely $4.149 > 1.98638$ or sig t value $0.000 < \alpha 0.05$ then H2 is accepted. This shows that Financial Report Transparency (X2) has a partial effect on Muzakki's Interest in Paying Zakat (Y)

F test

Table 3 F Test Results (Simultaneous)

ANOVAa						
	Model	Sum of Squares	df	Means Square	F	signature.
1	Regression	1361.730	2	680,865	65,023	,000b
	Remainder	952,877	91	10,471		
	Total	2314.606	93			

A. Dependent Variable: Muzakki's Interest in Paying Zakat

B. Predictors: (Constant), Transparency of Financial Reports, Quality of Accounting Information

From the table above, it is obtained that Fcount is 65.023 and Ftable ($\alpha=0.05$; $df_1=2$; $df_2 = 90$) is 2.71. Because F calculated \geq F table, namely $65.023 \geq 2.71$ or sig value F ($0.000 \leq \alpha (0.05)$), then H3 is accepted. This shows that there is a simultaneous influence between the accounting information quality variable (X1) and the transparency of financial reporting variable (X2) on Muzakki's interest in paying Zakat (Y).

Coefficient of Determination Test (R²)

Table 9 Test results Coefficient Determination

Model	R	R square	Adjusted R Square	Std. Estimation Error
1	,767a	,588	,579	3,236

A. Predictors: (Constant), Financial Report Transparency, Accounting Information Quality

B. Dependent Variable: Muzakki's Interest in Paying Zakat

Based on the table above, because the independent variable consists of 2, so R Square is used. So, Muzakki's interest in paying Zakat is influenced by the variables Quality of Accounting Information and Transparency of Financial Reports by 58.8%, and the remaining 41.2% is influenced by other variables outside the variables discussed in this research.

1. Accountability Variables and Service Quality Variables carried out by researchers Amalia and Widiastuti [1].
2. Income Factor Variables and Religiosity Variables carried out by researcher Musarofah [8].
3. Affective and Cognitive Trust Variables conducted by researcher Dandi Kurniawan [6].
4. Human Resources variables carried out by researchers Yeyen, et al [5].

4. CONCLUSION

This research was conducted to determine the factors that influence Muzakki's interest in paying Zakat at BAZNAS Solok City. In this research the independent variables used are Quality of Accounting Information (X1), and Transparency of Financial Reports (X2), while the dependent variable used is Muzakki's Interest in Paying Zakat (Y). Based on the research results, it can be concluded that: There is an influence between the quality of accounting information on Muzakki's interest in paying zakat at BAZNAS Solok City. This means that the higher the quality of accounting information, the higher Muzakki's interest

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in paying Zakat. This resulted in an increase in zakat funds at BAZNAS Solok City. There is an influence between Financial Report Transparency on Muzakki's Interest in Paying Zakat at BAZNAS Solok City. This means that the higher the transparency of financial reports, the higher Muzakki's interest in paying Zakat. There is a simultaneous influence between the Quality of Accounting Information and Transparency of Financial Reports on Muzakki's Interest in Paying Zakat at BAZNAS Solok City. The higher the quality of accounting information and transparency of financial reports, the higher Muzakki's interest in paying his zakat.

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