


# The influence of transparency on Muzakki's interest in giving Zakat to Baznas Deli Serdang

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Article Info	ABSTRACT
<p><b>Keywords:</b> Transparency; Muzakki Interest; Donate Zakat; Baznas Deli Serdang; SPSS</p>	<p>This research aims to investigate the impact of transparency on the interest of muzakki to donate zakat to the National Zakat Amil Body (Baznas) Deli Serdang. Zakat is an important obligation in Islam which has a large role in daily religious practices in Indonesia, as a country with a majority Muslim population. Zakat is not only a religious obligation, but also has significant social and economic dimensions in building justice and social welfare. Effective zakat management has a direct impact on prosperity and balance in Muslim societies. This research explores the relationship between the level of transparency and muzakki's interest in giving zakat to Baznas Deli Serdang. The research results show that there is an influence between transparency and muzakki's interest in giving zakat, although the relationship between these two variables tends to be weak. The implication of this research is that Baznas Deli Serdang needs to consider more effective strategies in conveying transparent information to increase muzakki's understanding and interest in giving zakat. In conclusion, although there is an influence between transparency and muzakki's interest in giving zakat, this relationship is categorized as weak, so further research is needed to identify the factors that influence muzakki's interest in more depth and design more effective strategies in increasing transparency and muzakki's interest. at Baznas Deli Serdang.</p>
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## INTRODUCTION

Indonesia, as a country with a majority Muslim population, has a deep religious heritage which is reflected in daily Islamic practices. One of the important obligations in Islam is zakat, which is one of the pillars of the Islamic religion (Saragih & Marliyah, 2023). Zakat, as the fourth pillar of Islam, is the main instrument owned by Islam, which functions as a distributor of the flow of wealth from groups who can afford it to groups who cannot afford it (Amsari, 2019). Zakat has a very important role, both in terms of Islamic teachings and in terms of economic development of the people (Mujiatun, 2014). Zakat is not only a religious obligation, but also has significant social and economic dimensions in building justice and

welfare of society. As a form of economic worship, zakat has the noble goal of distributing wealth fairly and reducing social inequality. Zakat is not just about fulfilling religious obligations, but also creates social closeness, solidarity and a sense of responsibility towards others. It is important to understand that zakat is not only a personal obligation, but is also related to collective responsibility in creating a just and empowered society. Therefore, the effectiveness of zakat management has a direct impact on welfare and balance in Muslim society.

According to Law of the Republic of Indonesia Number 38 of 1999, the existence of zakat is very significant. This can be seen from the fact that zakat management has the potential to improve services to the community in fulfilling zakat obligations in accordance with religious teachings. Apart from that, zakat management also has a positive impact in strengthening the function and role of religion in an effort to achieve a more prosperous society and create social justice. Furthermore, zakat management is expected to increase the results obtained and the overall efficiency of zakat use. In terms of terminology, zakat is defined as an amount of property that must be expended by Muslims and distributed to groups who meet the specified conditions. Zakat itself is an action that is carried out by giving a certain portion of certain wealth that has reached the nisab to the party who is entitled to receive it. Thus, the Law emphasizes that zakat is not just a religious obligation, but is also an important instrument in achieving social goals and community welfare in accordance with the principles of Islamic teachings.

Zakat administration takes various forms along with the development of government in various Islamic countries. Some of these bodies or institutions were founded by the government, or institutions that are managed directly by the community, and institutions that were founded and recognized by the government. Good governance, a strong legal basis and good management are the most important aspects that can be studied by the zakat system (AL Bara, Riyan Pradesyah, 2019). Zakat management organizations can be used to implement zakat in Indonesia well. The government created the National Zakat Amil Agency (BAZNAS) to manage national zakat. Apart from that, the community established the Amil Zakat Institution (LAZ) to assist in the collection, distribution and utilization of zakat. Finally, BAZNAS formed a Zakat Collection Unit (UPZ) to assist zakat collection efforts. With this change, people can choose to give their zakat through various types of zakat management organizations that suit their needs and preferences. This system represents an effort to increase community participation in zakat and increase the effectiveness of zakat collection and distribution throughout the country.

In the natural, social and cultural riches of Deli Serdang Regency, North Sumatra, there is an institution that has a central role in managing zakat, namely the Deli Serdang National Zakat Amil Agency (Baznas). As an integral part of the zakat system in Indonesia, Baznas Deli Serdang has a strategic role in becoming a channel for the community to distribute their zakat. Zakat, as a religious obligation in Islamic teachings, is not only ritualistic but also has social and economic dimensions. Effective and transparent zakat management at the local level, as carried out by Baznas Deli Serdang, can be a driving force for the community to actively participate in zakat activities. This institution is not only

an intermediary for distributing zakat, but also a forum for bridging the needs of people in need with muzakki who want to give zakat. The existence of Baznas Deli Serdang is a channel that makes it easier for people to fulfill their zakat obligations. Through this institution, the process of collecting, distributing and utilizing zakat can be carried out efficiently and on target. Community involvement in zakat through Baznas Deli Serdang creates a mutually supportive social ecosystem, where zakat givers feel a direct positive impact from their contributions, and zakat recipients receive the assistance they need.

As stated by Islamic Economics Expert, Prof. Dr. Monzer Kahf, "Transparency is the main key to building public trust in zakat management institutions." Therefore, this research has an urgency in increasing understanding and identifying solutions to increase transparency in Baznas Deli Serdang, considering the urgent need to strengthen the role of zakat in supporting community welfare. Within this framework, this research aims to explain and analyze the extent of transparency in management Zakat by Baznas Deli Serdang can influence muzakki's interest in giving zakat. It is hoped that a deeper understanding of these factors can provide guidance for Baznas Deli Serdang in increasing the effectiveness of zakat management and motivating active community participation in zakat activities. An investigation into the role of Baznas Deli Serdang as a zakat channel is relevant in the context of promoting community welfare and creating social justice. Through understanding and applying the principles of transparency, it is hoped that this institution can be increasingly recognized as a partner that can be trusted by the community to distribute their zakat with clear objectives and real impacts. Thus, this research will not only contribute to the zakat literature, but also provide valuable insights for improving and developing zakat management at the local level.

This formulation targets the aspect of transparency, which is crucial for building trust and ensuring accountability in zakat management. By honing in on this aspect, the research can delve deeper into understanding the specific hurdles Baznas Deli Serdang encounters in maintaining transparency, how these hurdles affect the distribution of zakat funds, and how they influence the willingness of muzakki to participate in zakat activities. By focusing on transparency challenges, the research can provide targeted insights and recommendations for Baznas Deli Serdang to address these issues, ultimately contributing to more effective and accountable zakat management practices.

## METHODS

This research was carried out using a descriptive quantitative method approach, quantitative descriptive methods are used to study certain populations or samples. And describe it coherently and clearly. In collecting data, the researcher used the help of a questionnaire and analyzed the results of the questionnaire and tested the hypotheses that had been previously made by the researcher (Sugiyono, 2011:8). This method uses validity tests, reliability tests and statistical tests.

Validity test identifies the degrees of freedom (df) with the formula  $df = N - 2$ , Determines the critical value from the t distribution table using the degrees of freedom that have been calculated, Compares the R-calculated value (result of the validity test) with the

critical value from the t distribution table for determine the validity of each question in the questionnaire. Display the validity test results for each question in a table containing the calculated R value, R-table value and validity information.

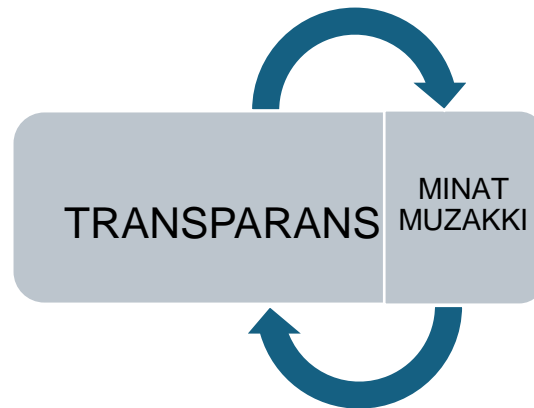
Reliability test using the Cronbach's Alpha method, Setting a standard value of Cronbach's Alpha  $> 0.7$  as a reliability indicator, Displaying the results of the reliability test for each variable (X and Y) in a table containing the Cronbach's Alpha value and number of items, Analyzing the results of the reliability test to draw conclusions regarding the reliability of the variables tested.

Statistical tests using simple linear regression to analyze the relationship between the independent variable (X) and the dependent variable (Y), Carrying out the F test (variance analysis) to test the significance of the regression model, Displaying the results of simple linear regression in a table containing the coefficient, t, and significance for each variable.

The research location is in the Deli Serdang Regional Government Complex, with the address Jalan Karya Agung No.4, Tj. Garbus Satu, Lubuk Pakam District, Deli Serdang Regency, North Sumatra 20517, Indonesia. This research was specifically conducted in this area to explore the impact of transparency on interest in muzakki giving zakat at Baznas Deli Serdang. The research location which is located in the Deli Serdang Regional Government complex shows the connection of this research with zakat management organizations in the area. Having a specific address helps provide a clear geographical context, and this location was chosen with the aim of describing the situation and dynamics of the local community in the context of zakat. Thus, the results of this research can provide a more accurate picture of the relationship between transparency and muzakki interest in the region.

In this journal, research population refers to the group of individuals or units that are the focus of analysis. The population in this context may include the community or parties involved in zakat activities at Baznas Deli Serdang. The sampling technique used in this research was distributing questionnaires to relevant respondents. A total of 51 respondents were involved in the study, representing a small portion of the larger population. The use of sampling techniques by distributing questionnaires can provide researchers with the freedom to obtain responses from individuals who are widely distributed in the population. Thus, this technique allows researchers to collect data efficiently from respondents who have direct knowledge or experience with the phenomenon under study.

In quantitative research in this journal, the author designed a conceptual framework to see whether transparency factors have an influence on Muzakki's interests. Within a conceptual framework, researchers try to explain the logical relationship between the independent variable and the dependent variable. Therefore, the framework model that can be described to understand the concept in the research entitled "The Influence of Transparency on Muzakki's Interest in Giving Zakat to Baznas Deli Serdang" is as follows:



## RESULTS AND DISCUSSION

### Description of Respondents & Research Data

The respondents involved in this research were muzakki who contributed to Baznas Deli Serdang. In analyzing the data, special attention was paid to factors such as age, gender, and occupation or profession. This information is considered essential for understanding the social and demographic context of the groups participating in the research. The research data includes key variables related to muzakki's interest in giving zakat, with special emphasis on transparency factors in zakat management by Baznas Deli Serdang. Each data element is analyzed carefully, including the zakat interest scale and the transparency indicators measured. Each element of variables X and Y consists of 10 questions. And with each answer to each question using a Likert scale. The number of respondents involved in this research was 51 who filled out the questionnaire. Thus, the respondent descriptions and research data not only create a general picture of the population studied but also form a strong basis for further interpretation of the results. Overall, this analysis provides a solid foundation for connecting the main variables and exploring the influence of transparency on muzakki's interest in giving zakat at the Baznas Deli Serdang institution in more depth.

### Profile of BAZNAS North Sumatra

The National Zakat Amil Agency (BAZNAS) of North Sumatra Province is the institution responsible for managing zakat in the region. As part of the national BAZNAS, this institution is committed to carrying out its duties in a trustworthy, professional and transparent manner. With a focus on improving the welfare and economy of Muslims, BAZNAS North Sumatra Province has a vision and mission which is the basis for every activity it carries out (Elmi, 2020).

Vision: To create a zakat management institution that has a trustworthy, professional and transparent attitude in order to improve the welfare and economy of the ummah.

Mission:

1. Increasing the collection and distribution of zakat funds evenly: BAZNAS North Sumatra Province is committed to increasing efficiency in the collection and distribution of zakat funds. With an equitable approach, this institution aims to ensure that the potential zakat collected can be distributed fairly and effectively to those in need.
2. Providing Excellent Service in Receiving and Distribution of Zakat: BAZNAS North Sumatra Province prioritizes optimal service in the process of receiving and distributing zakat. Through excellent service standards, this institution strives to provide a good experience for muzakki and mustahik.
3. Developing Modern Management in Zakat Management: This institution strives to continue to develop a modern management system in zakat management. This includes leveraging technology, efficient procedures and the latest management practices to ensure high levels of transparency and accountability.
4. Encouraging Economic Improvement of the Ummah: One of the main missions of BAZNAS North Sumatra Province is to make a significant contribution to improving the economy of the Muslim Ummah. Through sustainable economic programs, this institution seeks to empower muzakki and mustahik to achieve economic independence.
5. Changing the Living Standards of the Mustahik to Muzakki: The BAZNAS Institute in North Sumatra Province has a mission to change the living standards of the mustahik to become muzakki. This includes education, training and assistance programs aimed at empowering mustahik so that they can contribute as muzakki in the future.

With this vision and mission, BAZNAS North Sumatra Province is committed to being an agent of positive change in improving the welfare of Muslims through responsible zakat management.

#### Validity test

1. Validity Test Results on Variable X (Transparency)

To determine the critical value from the t distribution table at a significance level of 5% with degrees of freedom are:

$df = N - 2$ , so it becomes

$df = 51 - 2 = 49$

By finding that the degree of freedom (df) is 49, it can be seen in the t distribution table that the critical value is 0.281. So the validity test of each question can be said to be valid if it meets the requirements of the calculated R-value > R-table. The results of the validity test for variable X, namely Transparency, for 51 respondents using a significance level of 5% in SPSS software are as follows:

**Table 1.** Validity Test Results for Variable

Question	R-value count	R-table	Information
1	0,530	0,281	Valid
2	0,523	0,281	Valid
3	0,684	0,281	Valid
4	0,557	0,281	Valid



Question	R-value count	R-table	Information
5	0,701	0,281	Valid
6	0,766	0,281	Valid
7	0,585	0,281	Valid
8	0,530	0,281	Valid
9	0,399	0,281	Valid
10	0,388	0,281	Valid

Based on table 3.1, it can be seen that of the 10 questions regarding variable x (Transparency) for all questions in the questionnaire, it meets the requirements for testing validity values with the results of R-count > R-table.

## 2. Validity Test Results for Variable Y (Muzakki Interest)

After conducting a validity test on variable Y, namely Interest in Transparency, on 51 respondents using a significance level of 5% on SPSS software, the following results were obtained:

**Table 2.** Validity test results for variable Y

No	R-value count	R-table	Information
1	0,343	0,281	Valid
2	0,605	0,281	Valid
3	0,481	0,281	Valid
4	0,501	0,281	Valid
5	0,322	0,281	Valid
6	0,469	0,281	Valid
7	0,501	0,281	Valid
8	0,434	0,281	Valid
9	0,495	0,281	Valid
10	0,302	0,281	Valid

Based on validity testing of the 10 questions contained in variable Y in this study, it can be concluded that all questions are valid. This is because each question meets the validity test requirements for the calculated R-value > R-table.

## Reliability Test

### 1. Reliability Test Results on Variable

Reliability testing in research will be said to be a reliable value if the questionnaire or questionnaire shows a Cronchbach alpha value of > 0.7, and vice versa if the Cronchbach alpha value is less than 0.7 (< 0.7), meaning the questions in the research are not reliable. The results of the reliability test for variable X, namely transparency, in this study for 51 respondents with a significance level of 5% are as follows:

**Table 3.** Reliability Test Results for Variable

Reliability Statistics	
Cronbach's Alpha	N of Items
.764	10

### 2. Reliability Test Results on Variable Y

**Table 4.** Reliability Test Results for Variable Y

Reliability Statistics	
Cronbach's Alpha	N of Items
.547	10

**Table 5.** Test Results for Both Variables

Variable	Cronbach Alpha	Condition	Information
X	0.764	>0,7	Reliable
Y	0.547	>0,7	Not reliable

Variable X has a Cronbach Alpha value of 0.764. This value meets the specified reliability requirements, namely greater than 0.7. Therefore, it can be considered that variable X has a good level of reliability. These results indicate that the instruments or questions related to variable X are reliable and provide consistent results. On the other hand, variable Y has a Cronbach Alpha value of 0.547. This value does not meet the established reliability requirements (> 0.7). Therefore, variable Y is considered unreliable. This indicates that the instruments or questions related to variable Y may not provide consistent or reliable results. In further analysis, it is necessary to consider whether there are expansions or changes to the instruments used to increase the reliability of variable Y. There are several common reasons why a variable may be considered unreliable based on a low Cronbach Alpha value:

1. Limitations of Items or Questions

Variable Y may consist of a number of items or questions that are not mutually consistent or do not measure the same concept. If the items or questions in the variable do not provide uniform or consistent results, the Cronbach Alpha value can be low.

2. Lack of Internal Consistency

Cronbach Alpha measures the extent to which items or questions in a variable are correlated or consistent with each other. If there is no strong correlation between items, this can result in a low Cronbach Alpha value.

3. Lack of Variability in Responses

If respondents give uniform responses to items in variable Y, this can reduce variation in the data and result in low Cronbach Alpha values.

4. Problems in Measurements or Instruments

Variable Y may be measured with an instrument or method that is inadequate or has technical problems. A poor instrument can produce a low Cronbach Alpha value.

5. Inadequate Sample Size

If the sample size (number of respondents) is too small, this can affect the Cronbach Alpha value. A larger sample can provide more stable results.

To increase the reliability of variable Y, steps that can be taken include re-examining the questions or items used, adding or replacing questions, or conducting factor analysis to understand the conceptual structure of the variable. Re-evaluation of the instrument and



further statistical considerations may be necessary to ensure the validity and reliability of variable Y.

**Statistic test**

**Table 6. Coefficient Test Results**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.135 <sup>a</sup>	.018	-.002	3.679

a. Predictors: (Constant), TOTAL\_X

The "Model Summary" table in the regression output above generally provides a summary of the performance of the regression model. It can be seen that the R value is a correlation coefficient which is the correlation coefficient between the dependent variable (output) and the independent variable (predictor). This value is in the range -1 to 1, and in the table above the R value is 0.135<sup>a</sup> which indicates that there is a positive relationship between the dependent variable and the predictor, but the relationship is weak.

Then the R Square value is the coefficient of determination which is the proportion of variability in the dependent variable that can be explained by the independent variable. In this research, a value of 0.018 was obtained which indicates that the independent variable (Transparency) can only explain around 1.8% of the variation in the dependent variable (Interest). The R Square value of this study is low, and indicates that the model may not be very effective in explaining the data.

**Table 7. F Statistical Test Results**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.322	1	12.322	.910	.000 <sup>b</sup>
	Residual	663.325	49	13.537		
	Total	675.647	50			

a. Dependent Variable: TOTAL\_Y

b. Predictors: (Constant), TOTAL\_X

The "sig" (significance) value given in the analysis of variance (ANOVA) indicates whether the differences between the groups tested are significant or not. The "sig" value is usually compared with the alpha significance level ( $\alpha$ ) to make a decision whether the null hypothesis is rejected. If the "sig" value is smaller than the significance level ( $\alpha$ ) 0.05, then we reject the null hypothesis. This shows that there are significant differences between the groups tested. And if the "sig" value is greater than or equal to the significance level ( $\alpha$ ), then reject the null hypothesis. In the test in the table above it is known that the "sig" value is 0.000. Because this value is greater than the significance level of 0.05, this research rejects H0.

**Table 8.** Simple Linear Regression Test Results

Model	Coefficients <sup>a</sup>				t	Sig.
	Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta			
1 (Constant)	44.403	4.276			10.385	.000
TOTAL_X	-.101	.106	-.135		-.954	.345

a. Dependent Variable: TOTAL\_Y

In the simple linear regression test table above, it can be seen that the value of a as a constant is 44.403 and the value of b is -0.101. From this, the regression equation in the research can be formulated as follows:

$$Y = a + bX \text{ OR } 44.403 + (-0.101)x$$

The positive constant (a) value, namely 44,403, shows the positive influence of the Independent variable Likewise, if the independent variable decreases, it will affect Y as much.

### Discussion

From the results of statistical testing using SPSS software, variable X has an influence on variable Y. The explanation of the hypothesis that has been formulated in the research in this journal is as follows:

The research journal is entitled The Effect of Transparency on Muzakki's Interest in Giving Zakat to Baznas Deli Serdang, and has formulated a null hypothesis (H0) and an alternative hypothesis (Ha). The SPSS test results show that transparency has an influence on muzakki's interest in giving zakat at BAZNAS Deli Serdang. Based on the research results, the significant alpha value used is 0.05 and the calculated t / sig value in the regression table is 0.000. The low significance value (0.000) indicates that this research has sufficient evidence to reject the null hypothesis (H0). Therefore, the author can accept the alternative hypothesis (H1), namely that there is an influence of transparency on Muzakki's interest in giving zakat to Baznas Deli Serdang. In other words, the results of the regression analysis show that there is a significant influence of the level of transparency on muzakki's interest in giving zakat to Baznas Deli Serdang.

The R value is between -1 and 1, and the closer it is to 1 or -1, the stronger the relationship between variables. In the context of correlation:

If R approaches 1 = there is a strong positive relationship

If R approaches -1 = strong negative relationship

If R approaches 0 = there is no strong linear relationship between the two variables

Even though there is a significant relationship between variables not strong. The low R value indicates that other factors outside the Transparency variable can also play a role in explaining variations in Muzakki Interest.

### CONCLUSION

The research "The Influence of Transparency on Muzakki's Interest in Giving Zakat at Baznas Deli Serdang" found that transparency influences muzakki's interest in giving zakat

at Baznas Deli Serdang. Even though the null hypothesis was rejected, the relationship between transparency and muzakki interest was categorized as weak with a correlation coefficient (R) of 0.135. Factors such as the muzakki's understanding of the use of zakat funds, trust in the organization, and other personal factors may influence the muzakki's interest. The implication for Baznas Deli Serdang is that it is necessary to increase the effectiveness of transparency programs, for example through the use of social media or educational campaigns. Although this research provides insight, further research is needed to understand the factors that influence muzakki interest in depth and design more effective strategies.

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