

Optimization to Raise Awareness of Paying Zakat through Accountability and Quality of Service As Moderation Variables

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Abstract.

The purpose in this study is 1) to know the effect of accountability on the awareness of muzakki paying zakat. 2) To know the effect of the quality of service on the quality of service affects the awareness of muzakki paying zakat. 3) To know the effect of the quality of service moderating the effect of ability on the awareness of muzakki paying zakat. Data analysis techniques using the Partial Least Squares (PLS) based Structural Equation Model (SEM) method of SmartPLS software version 3 for windows. The result of accountability is affected by the awareness of muzakki paying zakat the better and the better the quality of service will increase the awareness of muzakki in paying zakat to the zakat management institution. For management of zakat institution is always pay attention to the accountability of zakat management because it has a significant effect on the awareness of paying zakat, for researchers who want to continue this research to pay attention to variables and populations in this study in order to be developed.

Keywords: Accountability, Quality of services and Awareness of Paying Zakat

1. INTRODUCTION

The government of North Sumatra province in the public relations and protocol bureau Setda of North Sumatra province, (2019) the potential for zakat collection in the north Sumatra province can reach 3 trillion annually with the comparison of the number of Muslim populations of about 8.57 million people in North Sumatra, but from the data taken from the financial statements of the national amil zakat agency of North Sumatra in the last 5 years as follows:

Table 1: Last 5-Year Zakat Acceptance

Years	Acceptance	Increase	Achievements	Zakat/Year Potential
2014	1.705.217.562	19%	0,06%	3 Trillion
2015	2.211.456.217	23%	0,07%	3 Trillion
2016	2.130.101.464	-4%	0,07%	3 Trillion
2017	3.320.610.494	36%	0,11%	3 Trillion
2018	4.645.412.167	29%	0,15%	3 Trillion
2019	6.570.050.369	29%	0,22%	3 Trillion

From the data contained in the table of zakat receipts above shows the increase in zakat receipts in 2014 was expected to be 19%, in 2015 increased by 23%, in 2016 decreased at 4%, in 2017 increased by 36% and in 2018 experienced an increase in the number of 29%. The increase in average zakat receipts in North Sumatra province was 21% is a good increase in awareness for the community in issuing zakat, but in 2016 showed a decrease in receipts of 4% even though in other years experienced this increase shows there are still problems in public awareness in issuing zakat in North Sumatra province.

When viewed from the annual acceptance of zakat public awareness in paying zakat has increased but not comparable to the potential zakat by the provincial government of North Sumatra which said in the public relations and protocol bureau Setda of North Sumatra province, (2019) should the acceptance of zakat in North Sumatra reaches 3 trillion / to know, observed from the statement is still very lack of public awareness in north Sumatra province in issuing zakat if seen from the percentage value showing the achievement in 2014 zakat collection 0.06%, in 2015 zakat collection was 0.07%, in 2016 zakat collection 0.07% in 2017 zakat collection 0.11% and in 2018 zakat collection 0.15% in 2019 increased 0.22% is still very far from the supposed achievement in the collection of potential zakat in North Sumatra province.

Awareness Sesadaran is a self-control movement related to one's life, rules, obedience and independence in conducting activities in life [1]. Furthermore, awareness arises from within a person to do things that are already determined by the rules. Kesadaran is the application of the regulation that has been determined applied into life without any influence or commission from others [2]

Accountability is a well-known term in the State Administration of the Republic of Indonesia to be the driver of the establishment of Law No. 28 of 1999 on the Implementation of a Clean State and free from corruption, collusion, and nepotism. Accountability leads to accountability for reports of activities carried out in relation to the public or stakeholders where the person in need of accountability is the one who is entitled to it.

Accountability of zakat is responsible for reports related to the receipt and distribution of zakat for the public good or rather to muzakki and accountability to Allah SWT, with the report of the body of amil zakat that can be seen by muzakki will influence the decision of what is taken by muzakki against the report obtained from the management of zakat that he gave. According to [3][4] stated that the results of accountability had a significant effect on muzakki's trust, but had no positive effect on muzakki's commitment. The quality of service is simple, which is a measure of how good the level of service provided is able to conform to customer expectations [5]. This means that the quality of service is determined by the ability of certain companies or institutions to meet the needs according to what is expected or desired based on the needs of customers/ visitors.

The quality of service is a form of effort to satisfy customers, in an effort to be able to satisfy customers who are loyal to the company then the quality of service is very decisive to establish a customer relationship with the company [6][7][8][9][10][11]. The quality of service in the management of zakat is a measurement of the kuliatas between the services given by the amil zakat body to muzakki as a customer of the zakat amil body to pay the zakat, to keep the muzakki to maintain its loyalty to the body of amil zakat will be provided the necessary services and in accordance with operational standards. The quality of service has a significant effect on the interest of muzakki paying zakat [12][13][14][15].

II. METHODS

This research uses an associative approach, is research that aims to find out the relationship between two or more variables. With this research, it will be able to build a theory that can serve to explain, predict, and control a symptom or event. The population wanted by the authors in this study was 120 muzakki people. Using the above formula is as follows:

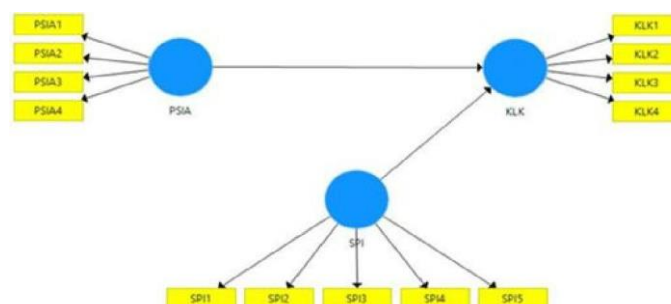
$$n = \frac{120}{1 + (120 \times 0,5^2)}$$

$$n = \frac{120}{1,37}$$

$$n = 92,30$$

To facilitate this research will be rounded into 92 muzakki people who are independent muzakki pay it zakat in the national zakat amil body of North Sumatra as a research sample.

The data analysis technique used in this study uses the *Structure Equation Model* (SEM) method based on *Partial Least Square* (PLS) which aims to perform *path analysis* with latent variables. The tools used are *SmartPls ver. 3 for windows software*. The following is a structural model of the formulation of the problem:



Picture: 1: Picture Structural Model PLS

Model Evaluation

The path analysis in PLS SEM explains the relationship between latent variables and indicators in the *outer* model. PLS SEM aims to minimize the difference between the predictive and actual values of dependent variables. Parameter estimates obtained with *Partial Least Square* (PLS) can be categorized as follows: the first category is the *weight estimate* used to create latent variable scores. The second category, reflecting the *path estimate* that connects latent variables and between latent variables and their indicator blocks (*loading*). The third category is related to *means* and parameter locations (regression constant values) for indicators and latent variables. To obtain these three estimates, *Partial Least Square* (PLS) uses a three-stage iterative process and in each stage produces the following estimates:

1. Produce *weight estimate*.
2. Generate estimates for *inner model* and *outer model*.
3. Generate means and location estimates (constants).

There are two evaluations of PLS SEM models, namely the evaluation of measurement models

III. RESULT AND DISCUSSION

The Effect of Accountability on Awareness of Paying Zakat

Based on the results of the hypothesis test is known that accountability has a significant effect on the awareness of muzakki paying zakat which is assessed with a statistical T value of 2,269 greater than the t table value of 1.96. The probability value (p-value) with p-values of $0.024 < 0.05$ obtained is significant. So the effect of accountability on the awareness of muzakki paying zakat is significant. This shows that with the accountability of the report, the awareness of muzakki paying zakat will be better. With accountability or insurers answer good and good reports will raise awareness of muzakki paying zakat. Accountability can raise awareness in muzakki to pay zakat every year or whenever muzakki has wealth until it is achieved on haul and nisab. In raising awareness of the muzakki in paying zakat is necessary as well as accountability of good zakat management institutions this is upfront from the results of the accountability questionnaire of zakat management every independent muzakki answer agreed in terms of making the reporting that may be needed by muzakki, both in terms of its calculation in accordance with the principle of accounting zakat and in accordance with the teachings of religion, because basically science and religion should be in line. This finding is similar to research conducted by [3][16][15] stating that accountability has a significant effect on muzakki trust where the better and better accountability of zakat management institutions will increase muzakki's trust in the professionalism of zakat managers in distributing zakat that will be paid later if their assets have reached haul and nisab.

Quality of Service Affects Awareness of Muzakki Paying Zakat

Based on the results of the hypothesis test is known that the quality of service has a significant effect on the awareness of muzakki paying zakat which is rated with a statistical T value of 2,260 greater than the t table value of 1.96. The probability value (p-value) obtained is significant at $0.024 < 0.05$. So the effect of the quality of service on the awareness of muzakki paying zakat is significant. This shows that with the good quality of service from zakat management institutions, the awareness of muzakki paying zakat will be better. With the good quality of service, it will increase the awareness of muzakki paying zakat and awareness of muzakki paying zakat will be better. The quality of zakat management services can raise awareness in muzakki to pay zakat every year or whenever muzakki has property until it is reached on haul and nisab. In raising awareness of the muzakki in paying zakat is necessary also the quality of good service of the good zakat management institution in terms of treating the muzakki who pay zakat to the institution of zakat management completes the public needs and the capacity of adequate services also in accordance with the standard of service needed by the public this is found in the questionnaire with the average answer muzakki answered agree. Quality of service is influential in the muzakkibeliefs [3][16][12].

Quality of Service Moderates the influence of Accountability on Awareness of Muzakki Paying Zakat

Based on the test results, it was stated that the quality of service did not significantly affect the effect of accountability on the awareness of muzakki paying zakat shown with a t

count value of 0.079 smaller than t table 1.96 and the probability value (p-value) obtained was not significant worth $0.937 > 0.05$. This shows that the relationship between ability and awareness of paying zakat is not significantly affected by the quality of service; this is due to the quality of the service having its own judgment or not being too in dispute with the relationship between accountability and awareness of muzakki paying zakat. **Whether or not the weak relationship between accountability and awareness of muzakki paying zakat is not closely related to the quality of service because it does not strengthen the relationship between accountability to the awareness of muzakki paying zakat[12][13][15].**

IV. CONCLUSION

Based on the results of the research and discussion stipulated earlier, the conclusions in this study are as follows:

1. Accountability has a significant effect on the awareness of muzakki paying zakat. This explains that the better accountability of zakat management institutions will increase the awareness of muzakki in paying zakat on their property.
2. The quality of service has a significant and positive effect on the awareness of muzakki paying zakat. This explains that the better the quality of services and equipment that supports public services in the management of zakat institutions will further raise awareness of muzakki in paying zakat to zakat management institutions.
3. **Quality service does not moderate the relationship between accountability to awareness of muzakki paying zakat. This explains that the relationship between accountability to the awareness of muzakki paying zakat is not strengthened or not weakened by the quality of service.**

V. ACKNOWLEDGMENTS

The authors thank both parents, loved ones, both guidance lecturers and Director of LP3M Superior Polytechnic who have provided motivation and assistance in the completion of this research. Next the author pronounces Martin, Fathoni and Nasib who have helped the author during his education until the author is declared graduate.

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