



The Influence of Socialization, Quality of Human Resources, Accountability and Program Innovation on Community Interest in Paying Zakat

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh sosialisasi, kualitas sumber daya manusia (SDM), dan inovasi program terhadap minat masyarakat dalam membayar zakat di BAZNAS Kabupaten Belitung. Metode penelitian ini menggunakan pendekatan kuantitatif asosiatif dengan tujuan untuk mengidentifikasi faktor-faktor yang mempengaruhi minat masyarakat dalam membayar zakat di BAZNAS Belitung. Hasil analisis menunjukkan bahwa sosialisasi, kualitas pengelolaan sumber daya manusia, dan inovasi program memiliki pengaruh yang signifikan terhadap minat membayar zakat, dengan nilai R Square yang Disesuaikan sebesar 0,949, yang menunjukkan bahwa 94,9% variasi minat masyarakat dapat dijelaskan oleh keempat variabel tersebut. Hal ini menunjukkan bahwa upaya sosialisasi yang efektif, peningkatan kualitas pengelolaan zakat sumber daya manusia, serta inovasi program yang dilakukan oleh BAZNAS dapat meningkatkan minat masyarakat terhadap zakat. Sementara itu, 5,1% sisanya dipengaruhi oleh faktor-faktor lain yang tidak tercakup dalam penelitian ini.

Kata kunci: Sosialisasi, Kualitas SDM, Akuntabilitas, Inovasi Program, Minat Membayar Zakat.

Abstract

This research aims to analyze the influence of socialization, quality of human resources (HR), and program innovation on people's interest in paying zakat at BAZNAS Belitung Regency. This research method uses an associative quantitative approach with the aim of identifying factors that influence people's interest in paying zakat at BAZNAS Belitung. The results of the analysis show that socialization, the quality of managing human resources, and program innovation have a significant effect on interest in paying zakat, with an Adjusted R Square value of 0.949, which shows that 94.9% of the variation in people's interest can be explained by these four variables. This shows that effective outreach efforts, improving the quality of human resources managing zakat, as well as program innovations carried out by BAZNAS can increase people's interest in zakat. Meanwhile, the remaining 5.1% was influenced by other factors not covered in this research.

Keywords: Socialization, HR Quality, Accountability, Program Innovation, Interest in Paying Zakat.

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INTRODUCTION

Islam makes zakat an instrument to ensure income balance in society. With zakat, poor and needy people can play a role in their lives and feel that they are part of society. The potential for zakat in Indonesia is very large. This is related to the very large population in Indonesia (Luntajo, et al., 2023). Based on data from the Ministry of Home Affairs, the Muslim population in Indonesia was 237.53 million as of 31 December 2021. This number is equivalent to 86.9% of the country's population of 273.32 million people (Ministry of Home Affairs, 2022). Quoting a report from Puskas BAZNAS (2021), that the potential for zakat in Indonesia in 2019 was worth 233.8 trillion, then in 2020 the potential for zakat was 326.7 trillion. Meanwhile, based on the 2021 zakat data outlook of the National Zakat Amil Agency (BAZNAS), the potential for zakat was IDR 327.6 trillion. However, with such a large potential, the realization of zakat collection has only reached IDR 71.4 trillion or around 21.7 percent. Of the total realization, around IDR 61.2 trillion did not go through the official Zakat Management Institution (LPZ), namely BAZNAS, and only IDR 10.2 trillion went through the official OPZ. (PMK, 2021)

In Law no. 23/2011 explains that the aim of zakat management is to increase the effectiveness and efficiency of services in zakat management and increase the benefits of zakat to realize community welfare and overcome poverty. In the long term, the

main goal of zakat is transformation. As for PP no. 14/2014 regulates the authority of BAZNAS in managing zakat, infaq, alms and other religious social funds (HS, et al., 2022). In general, BAZNAS has 2 main objectives, namely: (1) Managing the entire zakat system which includes planning, implementation, control of collection, distribution and utilization of zakat as well as reporting and accountability for the implementation of zakat management; (2) Implementation of coordination functions across all Zakat Management Institutions (LPZ) in Indonesia (Harahap, et al., 2024).

However, behind the rapid progress of the world of zakat in Indonesia, there are still many problems that need to be resolved, including the potential gap. This enormous potential should be able to be overcome if all parties are aware of the importance of zakat as a support for government programs that have not been able to eradicate poverty in Indonesia. The huge potential for zakat has not been maximally collected, which is due to, among other things, the implementation of zakat management not yet being optimal (Rini, et al., 2022).

The failure to achieve the target of zakat funds received by zakat institutions basically occurs in all regions of Indonesia (Risnawati, et al., 2023). One of them occurred in Belitung Regency, which is predominantly Muslim. Based on data from BAZNAS Belitung Regency, the Zakat potential of BAZNAS Belitung Regency in August 2022, the realization of zakat achievement is IDR 1,363,100,175 (53.4%)

from the target of IDR 2,550,000,000 (47.6%). Achievements in the programs at BAZNAS Belitung covering the economic sector are planned at IDR 176,000,000 with actual achievements amounting to IDR 6,000,000. For the education sector, the planned amount is IDR 476,400,000 with a realization achievement of IDR 150,708,700. Then, the Health sector is planned at IDR 213,500,000 with a realization achievement of IDR 53,900,000. Furthermore, the humanitarian sector is planned at IDR 1,682,625,000 with a realization achievement of IDR 711,542,500. And finally, the da'wah and advocacy sector is planned at Rp. 552,725,000 with a realization achievement of Rp. 365,750,000 (Firmansyah, Personal Communication, 24 August 2024). In other words, in general the BAZNAS Belitung Regency zakat receipt target. Belitung was not achieved which resulted in the BAZNAS District program not being fully realized.

LITERATURE REVIEW

In terms of implementation, zakat is a social obligation for aghniya' (wealthy people) after their wealth meets the minimum limit (nishab) and a year's time span (haul). One of the wisdoms of enforcing zakat is to create equal distribution of justice in the economy. As one of the assets of Islamic economic institutions, zakat is a potential strategic source of funds for efforts to build the welfare of the people.

Putri and Siswanto (2021) conducted

research entitled *The Influence of Socialization of the National Zakat Amil Agency on Muzaki's Interest in Paying Zakat*. This research aims to find out whether BAZNAS socialization has an influence on muzakki interest in distributing zakat through the National Zakat Amil Agency of Indragiri Hilir Regency. The data was analyzed using a simple linear regression method with the Statistical Product and Service Solutions (SPSS) 23 program. The results of data analysis showed a tcount value of 20.985 so, table 1.651 < tcount 20.985) with a significance of 0.000 was below 0.05. Thus, it can be concluded that BAZNAS's outreach to muzaki's interest in paying zakat through the National Zakat Amil Agency in Tembilahan City has had a significant influence. (Putri, et al., 2021)

Apart from that, Yeyen, Fitriyah and Indria (2022) also conducted research with the title *The Influence of the Quality of Accounting Information, Human Resources and Socialization on Muzakki's Interest in Paying Zakat and Infaq/Alms (Case Study at Baznas Mataram City and Baznas West Nusa Tenggara Province)*. This research to examine the influence of the quality of accounting information, human resources and socialization on muzakki's interest in paying zakat and infaq/alms. The population used in this research was muzakki at Baznas Mataram City and Baznas West Nusa Tenggara Province. Sampling was carried out using the Slovin formula with a simple random sampling technique so that a sample of

100 people was obtained. This research uses quantitative research methods with primary data obtained from distributing questionnaires to respondents which are measured using a Likert scale. The results of this research show that (1) The quality of accounting information has no effect on muzakki's interest in paying zakat and infaq/alms to Baznas Mataram City and Baznas West Nusa Tenggara Province. (2) Human resources influence muzakki's interest in paying zakat and infaq/alms to Baznas Mataram City and Baznas West Nusa Tenggara . And (3) Socialization influences muzakki's interest in paying zakat and infaq/alms to Baznas Mataram City and Baznas West Nusa Tenggara Province. (Nilamsari, et al., 2022).

RESEARCH METHODS

The type of research used in this research is research an associative quantitative approach. This research was carried out in 2024 as part of an effort to understand more deeply various aspects related to the object of study. The research location is at the National Amil Zakat Agency (BAZNAS) Belitung Regency, which is located at JL. General Sudirman No. 35, Tanjungpandan, Belitung Regency, Bangka Belitung Islands Province. The population in this study consisted of muzakki in Belitung, totaling 1,315 individuals. The sampling technique used in this research was random sampling. The instrument in this research is in the form of a structured questionnaire which is prepared

based on indicators of the influence of socialization, quality of human resources, accountability and program innovation on people's interest in paying zakat. The scale for determining research results uses a Likert scale. The data analysis test tool uses multiple regression analysis, which is about analyzing the form and level of relationship between one dependent variable and more than one independent variable. For the validity of the data, the classical assumption test and hypothesis test are used.

RESULT AND DISCUSSION

Validity Test

Based on all the correlation results from 93 respondents with 15 statement items having an r table value $<$ calculated r , the r table value for $n - 2 = 91$ at a significance of 5% obtained an r table of 0.203. This shows that all statement items for the variables Influence of Socialization, Quality of Human Resources, Accountability and Program Innovation on Community Interest in Paying Zakat at BAZNAS Belitung Regency are valid for use in distributing questionnaires.

Multiple Linear Regression Test

The Model Summary Multiple Linear Regression Test Table explains the magnitude of the correlation/relationship value (R), namely 0.975. From this output, a coefficient of determination (R Square) of 0.951 was obtained, which means that the influence of the independent variables (Socialization, Accountability, Human Resources and Program Innovation) on the

dependent variable (Community Interest in Paying Zakat at BAZNAS) was 95.1%.

Multiple Linear Regression Test Anova

From the Anova Multiple Linear Regression Test table, it can be seen that the calculated F value is 428.157 with a significance level of $0.000 < 0.05$, so the regression model can be used to predict the variable Community Interest in Paying Zakat at BAZNAS or in other words there is an influence of the variables Socialization, Accountability, Quality of Human Resources and Program Innovation (X) on Community Interest in Paying Zakat at BAZNAS (Y)

Multiple Linear Regression Test Coefficients

Decision making in the Multiple Linear Regression Test is: (R square) is 0.951, which means that the influence of the independent variables (Socialization, Accountability, Quality of Human Resources, and Program Innovation) on the dependent variable (Community's Interest in Paying Zakat at BAZNAS) is 95.1%.

The calculated F value is 428.157 $> F$ table 2.48 with a significance level of $0.000 < 0.05$, so the regression model can be used to predict the variable Public Interest in Paying Zakat at BAZNAS or in other words there is an influence of the variables Socialization, Accountability, Quality of Human Resources, and Program Innovation (X) on Community Interest in Paying Zakat at BAZNAS (Y).

Normal Probability Plot Test

Based on the test results in the Normal

Probability Plot Test Table, Histogram Test using the normal probability plot test and histogram test, it can be seen that the data distribution points follow a diagonal line and do not spread apart, so it can be concluded that the data used in the model is normally distributed. Likewise, in the Histogram test there is a line that curves upward like a mountain and looks perfect with symmetrical legs, so it can be concluded that the data used in the model is normally distributed. So the conclusion is that the data from the questionnaire is normally distributed.

The Influence of Socialization on Interest in Paying Zakat at BAZNAS Belitung

Based on the research that has been conducted, one of the main focuses in this study is to analyze the relationship between socialization and community interest in paying zakat at the National Zakat Amil Agency (BAZNAS) Belitung Regency. In this research, the first hypothesis, referred to as Hypothesis H1, states that there is a positive influence between the socialization variable on the variable of people's interest in paying zakat. In other words, this hypothesis seeks to test whether the outreach efforts carried out by BAZNAS Belitung Regency significantly influence the level of public interest in fulfilling their zakat obligations through this institution.

The results of this research also provide important implications for zakat management at BAZNAS, especially in Belitung Regency. One practical implication that can be taken is that BAZNAS needs

to continue to improve and expand their outreach activities. This effort can be done by utilizing various wider and more innovative communication channels, such as social media, seminars, or collaboration with community leaders. Mass media is a powerful socialization medium in forming new beliefs or maintaining existing beliefs. In fact, the scope of the socialization process through mass media is broader than other socialization media. Advertisements broadcast in the mass media, for example, are said to have caused changes in consumption patterns and even the lifestyle of citizens. That way, the reach of outreach can be expanded so that more people are aware of the importance of zakat and are interested in paying it through BAZNAS.

The Influence of the Quality of Management Human Resources on Interest in Paying Zakat at BAZNAS Belitung

The results of data analysis in this study show that Hypothesis H2 is accepted, which means that H0, as a null hypothesis which states there is no influence between the quality of human resources and people's interest in paying zakat, is rejected. This conclusion is based on statistical testing which shows a significance value of 0.000. This value is much smaller than the predetermined significance threshold, namely 0.05. Thus, it can be concluded that the quality of human resources at BAZNAS Belitung Regency significantly influences people's interest in paying zakat through this institution.

These results provide important implications for the role of human resources in managing zakat in institutions such as BAZNAS. The quality of human resources in question covers various aspects, such as communication skills, in-depth understanding of the concept of zakat, administrative skills, and the ability to build public trust. When zakat employees or managers have high quality human resources, they are able to convey information effectively, provide satisfactory service, and create a sense of public trust in the transparency and accountability of zakat management.

The Influence of Accountability on Interest in Paying Zakat at BAZNAS Belitung

The results of this research show that Hypothesis H3 is declared accepted, which means that the null hypothesis (H0), which states there is no influence between accountability and people's interest in paying zakat, is rejected. This decision is based on the results of statistical analysis which shows a significance value of 0.000. This value is much smaller than the predetermined significance threshold, namely 0.05. Thus, the results of this research provide strong empirical evidence that accountability in zakat management at BAZNAS Belitung Regency has a significant influence on people's interest in paying zakat.

The results of this research have important implications, both theoretically and practically. Theoretically, these

findings strengthen the argument that accountability is a key factor in zakat management. Practically, these results provide clear direction for BAZNAS to continue to increase their accountability in zakat management. One concrete step that can be taken is to improve and strengthen their financial reporting system. Reporting that is carried out regularly, transparently and easily accessible to the public can help increase public trust. Apart from that, BAZNAS can also utilize information technology to increase transparency, for example by providing a digital platform that allows the public to monitor the management of zakat funds in real-time.

The Influence of Program Innovation on Interest in Paying Zakat at BAZNAS Belitung

The results of data analysis show that Hypothesis H4 is accepted, which means that the null hypothesis (H0), which states there is no influence between program innovation and people's interest in paying zakat, is rejected. This finding is based on the results of statistical testing which produces a significance value of 0.000. This value is much smaller than the predetermined significance threshold, namely 0.05. Thus, it can be concluded that the program innovation carried out by BAZNAS Belitung Regency has had a significant influence on increasing people's interest in paying zakat.

Program innovation at BAZNAS includes various creative steps designed to increase efficiency, transparency

and relevance of zakat management to community needs. Examples include the development of technology-based programs, such as digital applications for online zakat payments, providing transparent zakat distribution reports, as well as the introduction of economic empowerment-based programs for mustahik. With these innovations, people feel easier, more comfortable and confident in distributing zakat through BAZNAS.

These results have broad implications, both conceptually and practically. Conceptually, these findings strengthen the theory that program innovation can be the main driving factor in increasing community involvement in philanthropic activities, including zakat payments. In a broader context, these results also show that zakat institutions that are adaptive to changes and the needs of the times have a greater opportunity to attract public interest compared to institutions that maintain a traditional approach.

Practically, BAZNAS can use the results of this research as a guide for designing and implementing innovative programs that are more relevant to community needs. One strategic step that can be taken is to develop a more sophisticated zakat payment system, such as using blockchain technology to increase transparency or integrating with e-commerce platforms to make it easier to pay zakat digitally. Apart from that, BAZNAS can also introduce new results-oriented programs, such as skills training

for mustahik or social investment programs that provide long-term benefits for zakat recipients.

Simultaneous Influence of Socialization, Quality of Human Resources, Accountability and Innovation on Interest in Paying Zakat at BAZNAS Belitung

Simultaneously, these four variables: socialization, human resource quality, accountability and program innovation form a complementary framework in influencing people's interest in paying zakat at BAZNAS Belitung Regency. Socialization functions as the first step to increase public awareness, while the quality of human resources ensures that the services provided are in line with community expectations. Accountability provides assurance that zakat funds are managed transparently and responsibly, while program innovation ensures that zakat management remains relevant to the needs of modern society.

The results of this research have broad implications, both for BAZNAS and for zakat management in general. For BAZNAS, these findings provide strategic direction in increasing the effectiveness of zakat management. Steps that can be taken include increasing the intensity and quality of outreach, training and development of human resources, strengthening the accountability system through transparent reporting, and developing innovative programs that are relevant to community needs.

CONCLUSION

Based on the analysis that has been carried out, it can be concluded that socialization, quality of human resources, accountability and program innovation all have a significant influence on people's interest in paying zakat at BAZNAS Belitung Regency. Apart from that, based on this research, it is recommended that BAZNAS Belitung Regency is expected to be able to follow up on the findings of this research by increasing the effectiveness of outreach, strengthening the quality of human resources, as well as implementing more optimal accountability and program innovation. This can be done through more intensive communication strategies, regular HR training, and more systematic program evaluation.

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