

The Influence of Zakat Local Regulation Practice No. 6 of 2013
Towards the Distribution of Zakat in Siak Regency
(Case Study of BAZNAS in Siak Regency)

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Abstract

This study aims to determine the development of zakat in Siak Regency, to find out the influence of Zakat Local Regulation No. 6 of 2013 on the distribution of zakat in Siak Regency. The research methodology of the data in this study was by collecting primary data directly from original sources such as agencies and companies that became research subjects, and conducted interviews with respondents. The sampling technique in this study uses a non-probability technique that is saturated sample or total sampling which is census, the object used is the administrator of BAZNAS and UPZ in Siak Regency, amounting to 75 people. In the analysis phase, data quality test, validity test, reliability test, classic assumption test, data normality test, multicollinearity test, heteroscedasticity test, multiple linear regression test, and Hypothesis test (T test and F test). The results showed that the Zakat Local Regulation had a significant effect on the distribution of zakat in Siak Regency which was in accordance with the basic principles of the Zakat Local regulation No. 6 of 2013, namely Islamic Sharia, trustworthiness, expediency, justice, legal certainty, accountability.

Keywords: Zakat Regulation No. 6 of 2013, the basic principles of zakat regulations, zakat distribution

Introduction

In this modern era, it cannot be denied that the speed and ease of accessing information is a preference for almost the level of society. This is not to be missed by Islamic financial institutions to merely introduce, to market up to the process of submitting company performance reports. However, given the increasingly massive and critical of the public in looking at a problem, an Islamic financial institution is required to implement good corporate governance in the direction of its business. Good corporate governance is a collection of laws, regulations and rules that must be met that can drive the performance of company resources efficiently, producing long-term sustainable economic value for shareholders and the wider community. From the understanding of good corporate governance above, it can be interpreted that a good corporate governance concerns transparency, accountability, responsibility, independence, and fairness. Transparency can be interpreted as information disclosure, both in the decision making process and in the disclosure of material and relevant information about the organization/company. Accountability is the clarity of functions, structures, systems and accountability of the organs of the institution so that the management of the institution/organization runs effectively. Responsibility, organizational institutions must comply with applicable laws and regulations and carry out responsibilities to the community and social environment so that the sustainability of the institution is maintained. Independence or

independence is a situation where the organization is managed professionally without any conflict of interest that is not in accordance with statutory regulations. Fairness (equality and fairness), namely fair and equal behavior in fulfilling the rights of stakeholders arising based on agreements and legislation in force. Accountability is visualizing compliance with applicable regulations and procedures, the ability to evaluate performance, open decision making, referring to a set schedule and implementing efficiency and cost effectiveness in carrying out their duties. Accountability is a form of clarity in the structure and function of the company that must be managed properly according to the interests of stakeholders. Besides discussing the clarity of structure and function, accountability also addresses business ethics. Business ethics is a guideline for companies in carrying out business activities including activities interacting with all stakeholders. The formulation of business ethics is further elaborated in the company's code of conduct. the code of conduct includes guidance on conflicts of interest, giving and receiving gifts, compliance with regulations, confidentiality of information, and reporting on unethical behavior.

Good Corporate Governance Principles can also be applied in the management of zakat organizations. BAZNAS and LAZ as a non-profit organization can also adopt the concept of Good Corporate Governance, including:

1. The principle of fairness, emphasizing that all parties involved in the management of zakat must be treated equally, and for zakat payers with the equality of a simple zakat payment system.
2. Transparency principle, an openness in conveying information about the zakat planning system and the zakat distribution monitoring system.
3. The principle of accountability, a certainty of the use of funds through the zakat reporting system.
4. The principle of Responsibility, social responsibility to the community and stakeholders based on modern management, for the ongoing clarity of the functions of the organizational structure.

The concept of universal good corporate governance is very closely related to the teachings of existing religions. The principle of Good Corporate Governance turns out to be in harmony with the teachings of Islam. Although Islam always introduces good ethics, strong morals, integrity, and honesty, it is not easy to combine such ethical values into Islamic Good Corporate Governance. As a result, in practice, most of the "Islamic" companies/institutions use conventional/institutional corporate governance standards that may not be consistent with Islamic values. The Islamic perspective sees corporate / institutional practice as a Muslim's obligation to God, thus leading to an 'implicit' contract with God and an explicit contract with humans. Good Corporate Governance in Islam has unique features and presents distinctive characteristics compared to western Anglo-Saxon concepts and European models. It combines elements of Tawheed, Shura, Sharia rules and maintaining personal goals without neglecting the social duty of welfare. Islam also believes that one's daily activities and corporate transactions must be based on the values of honesty,

decisiveness, respect, justice, tolerance, patience, and honesty, not lies, arrogance, insubordination, envy, spiteful, slander, self boasting (MK Hassan, 2002).

Therefore, such board/institutions of Amil Zakat Infaq and Sadaqah (BAZIS/LAZIS) are institutions that serve the public interest in collecting and distributing community funds for zakat, infaq and sadaqah. As an open organization, BAZIS has interests both internal and external. This gives responsibility to BAZIS for the approval of funds management to all parties who have an interest. With the financial statements arranged neatly and structured, it can increase public trust and trust in BAZIS as an accountable philanthropic institution. The financial statements become one of the media for operational responsibility of BAZIS, namely collecting and distributing infaq and alms (ZIS) funds. The financial statements that can be approved are accountable and transparent as required by the accounting standards that are needed. ZIS fund collection and distribution activities are also carried out in order to carry out social functions in addition to commercial functions, BAZIS which was established specifically to manage ZIS funds, then the preparation of its financial statements using PSAK 109, accounting standards that discuss zakat and infaq/alms. Surely things that are not regulated in PSAK 109 can be used as related PSAK does not conflict with Islamic sharia. The following shows the different components in PSAK 101 and PSAK 109. (Istutik, 2013)

Zakat is an independent social aid that makes the obligation of the rich to help those who are poor and neglected who are unable to help themselves even with all the social security available, so that destitution and poverty can be erased from the Muslim community. Zakat does not eliminate the government's obligation to create welfare, but only helps to shift some of the responsibility of this government to the community. In particular close relatives and neighbors of related individuals, thereby reducing the burden on the government. It is not realistic to expect the government to carry the entire burden of this welfare. If the results of zakat are insufficient, fuqaha argues that the Muslim community must shoulder this burden and try to find other ways and means to achieve these economic goals.

According to Chapra (2002: 317) zakat is not a substitute for various self-financing models made by modern society to provide social insurance protection for unemployment, accidents, old age, and disability through deductions from employee salaries and from work contribution. Zakat also does not replace the government expenditure component for welfare and for assistance when a disaster occurs in the budget.

Zakat is a support and additional lighten the burden of the government in creating equity and poverty reduction. Likewise, zakat does not prevent the state from adopting fiscal measures and income redistribution schemes as well as the expansion of employment opportunities and the opportunity to create its own employment through the help of light capital from the zakat fund itself. Therefore, the Siak Regency Government takes seriously about zakat in improving the welfare of the community by implementing local regulations. With this Local Regulation it is expected that zakat management will be powerful and have legal force (enforcement). The purpose of the establishment of these regulations is to increase the acceptance of

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professional zakat and zakat mal, increase the awareness of civil servants in the Siakregency government environment, routinely pay professional zakat annually, and increase public awareness to pay zakat mal on a regular basis. Because without the regulation of zakat, public awareness in paying zakat is still relatively low. Thus through the Siakregency BAZNAS, part of the assets will be distributed more evenly to the poor. With the establishment of Zakat Management Law No. 38 of 1999 the Regional Office of the Ministry of Religion of Riau Province in its letter asked the Siak Regency to create an official body that manages zakat or better known as the BAZNAS Siak Regency starting from 2002 until now by applying Zakat Local Regulation No.6 of 2013.

Based on the statistical center the total population in Indonesia currently is 266,927,712 people, consisting of 133,084,082 (49.9%) men and 133,842,630 (50.1%) women. Indonesia's poverty rate in September 2017 was at the level of 10.12 percent with an absolute number of 26.58 million. In 2016, 10.70 percent or 27.76 million people.

According to Yusuf Qaradhawi Poverty is one of the problems that exist in society, because poverty afflicts some of the existing community members and makes them weak in carrying out their roles and participation in building society. From this there arises envy and spiteful in themselves, and also hatred that deeply to the people who have more income than they have. Even they spread hatred to the entire community to make it able to act arbitrarily to the values in society, and make it unable to distinguish between good and bad, something praiseworthy or despicable. This situation makes the social experts look for a solution with all the power and effort they have, both poverty that affects only the individual community itself or on the integrity of the family or that has a broad impact on the social fabric.

Based on data obtained through the Social Service, it can be seen that the comparison between poor people and those categorized as being able to meet their needs can be seen in the following table:

Sub-District	Number Of Poor Populations	Total Population	Not Poor Population
Bunga Raya	1654	22521	20867
Buantan Lestari	246		
Bunga Raya	316		
Dayang Suri	90		
Jati Baru	251		
Jaya Pura	178		
Kemuning Muda	128		
Langsat Permai	90		
Suak Merambai	34		
Temusai	93		
Tuah Indrapura	228		
Dayun	1150	28395	27245
Banjar Seminai	176		

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Berambung Baru	128		
Buana Makmur	49		
Dayun	313		
Lubuk Tilan	46		
Merangkai	73		
Pangkalan Makmur	57		
Sawit Permai	56		
Sialang Sakti	102		
Suka Mulia	69		
Teluk Merbau	81		
Kandis	3201	62234	
Bekalar	261		
Belutu	407		
Jambai Makmur	144		
Kandis	475		
Kandis Kota	380		
Libo Jaya	342		
Pencing Bekulo	187		
Sam Sam	176		
Simpang Belutu	232		
Sungai Gondang	275		
Telaga Sam Sam	322		
Kerinci Kanan	1468	24439	22971
Buana Bhakti	63		
Buatan Baru	166		
Bukit Agung	184		
Bukit Harapan	88		
Delima Jaya	73		
Gabung Makmur	70		
Jati Mulia	126		
Kerinci Kanan	176		
Kerinci Kiri	140		
Kumbara Utama	69		
Seminai	156		
Simpang Perak Jaya	157		
Koto Gasib	1633	19799	18166
Buatan I	153		
Buatan Ii	300		
Empang Pandan	183		
KerANJI Guguh	180		

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Kuala Gasib	190		
Pangkalan Pisang	148		
Rantau Panjang	112		
Sengkemang	91		
Sri Gemilang	50		
Tasik Semina	109		
Teluk Rimba	117		
Lubuk Dalam	1288	18206	16918
Empang Baru	164		
Lubuk Dalam	278		
Rawang Kao	128		
Rawang Kao Barat	101		
Sialang Baru	197		
Sialang Palas	193		
Sri Gading	227		
Mempura	761	15150	14389
Benteng Hilir	80		
Benteng Hulu	81		
Kampung Tengah	19		
Kota Ringin	126		
Merempan Hilir	166		
Paluh	95		
Sungai Mempura	121		
Teluk Merempan	73		
Minas	2065	27825	25760
Mandi Angin	322		
Minas Barat	543		
Minas Jaya	721		
Minas Timur	305		
Rantau Bertuah	174		
Pusako	571	5359	4788
Benayah	144		
Dosan	83		
Dusun Pusaka	86		
Pebadaran	70		
Perincit	60		
Sungai Berbari	25		
Sungai Limau	103		
Sabak Auh	851	10486	9635
Bandar Pedada	66		

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Bandar Sungai	51		
Belading	95		
Laksamana	59		
Rempak	161		
Sabak Permai	120		
Selat Guntung	66		
Sungai Tengah	233		
Siak	1081	23571	
Buantan Besar	144		
Kampung Dalam	148		
Kampung Rempak	172		
Langkai	157		
Merempan Hulu	104		
Rawang Air Putih	105		
Suak Lanjut	139		
Tumang	112		
Sungai Apit	3266	46668	43403
Bunsur	162		
Harapan	117		
Kayu Ara Permai	164		
Lalang	256		
Mengkapan	307		
Pariti/Ii	101		
Penyengat	289		
Rawa Mekar Jaya	147		
Sungai Apit	410		
Sungai Kayu Ara	186		
Sungai Rawa	176		
Tanjung Kuras	201		
Teluk Batil	212		
Teluk Lanus	293		
Teluk Mesjid	245		
Sungai Mandau	484	7801	7317
Bencah Umbai	27		
Lubuk Jering	23		
Lubuk Ubut	51		
Muara Bungkal	68		
Muara Kelantan	80		
Olak	67		
Sungai Selodang	118		

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Tasik Betung	32		
Teluk Lancang	18		
Tualang	4407	111629	107222
Meredan	118		
Meredan Barat	195		
Perawang	927		
Perawang Barat	657		
Pinang Sebatang	377		
Pinang Sebatang Barat	320		
Pinang Sebatang Timur	551		
Tualang	1089		
Tualang Timur	173		
Grand Total	23880	432.540	

Based on the above table, it can be seen that the impact of giving alms that have been distributed by the BAZNAS of Siak Regency has a huge impact on survival and economic improvement. But it cannot be separated from monitoring from Siak Regency government itself. Where the Siak district government also has a program that aims to improve the economy of the middle to lower classes so that equity can be felt by the population in general. In the area of poverty alleviation, the Government of Siak Regency has established a poverty reduction strategy and program through Local regulation number 10 of 2012 concerning poverty reduction in Siak Regency.

This was conveyed by the Regent of Siak Drs. Syamsuar Saturday (12/10/2018) in the 14th anniversary of the plenary session of Siak Regency. "Integrated family-based social assistance programs, including subsidies for Raskin, cheap basic food, and livable homes and assistance for vulnerable groups namely disabled people, the elderly and orphans, poverty alleviation based on community empowerment include automotive training, sewing, embroidery, welding and welding in water, poverty alleviation programs based on empowering micro and small economic businesses, among others through capital provisioning activities, organizing promotions, enhancing business partnerships and entrepreneurship training.

Other programs, both directly and indirectly that can increase economic activity and welfare of the poor, including the construction of livable housing, forming the board of Amil Zakat (BAZ) as a non-governmental institution with achievements until the August 2012 period, the amount of zakat funds collected by BAZ is Rp. 4.7 billion with the amount of funds channeled in the amount of Rp. 3.6 billion with the number of mustahiq (recipients of zakat) of 3,853 people. Implementing social programs and activities through the Corporate Responsibility (CSR) forum by involving 51 companies incorporated in the CSR forum, which

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consists of various national private companies, BUMN and BUMD operating in the SiakRegencyarea, "explained the Regent.

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To support this, the Siak Regency government has carried out development in infrastructure in 2018 and continues to increase the construction of 3,217.65 Km, 9,091.5 meters of roads, bridges in the management of water resources in the form of the construction of clean water facilities in 7 sub-districts namely Siak, Mempura ,Tualang, Minas, Kandis, Sungai Apit, and Koto Gasib through APBN funds."Increasing the electrification ratio in Siak Regency to reach 63.63 percent, housing and transportation through the construction of the Perawang terminal and the development of the passenger port as well as the development of the TanjungButon pier area through the State Budget funds of the 2018 fiscal year, " said the Regent.So the strategy implemented by the SiakRegency government has a positive impact on the economic development of the community.

BAZNAS of SiakRegency is also no less important in economic development for the middle to lower classes: among others it is evidenced by the amount of funds received from muazakki: (in 2016 = Rp. 9,705,630,155.00) (Year 2017: Rp. 10,128,695,793.00). from the data above BAZNAS Siak Regency will channel these funds through the BAZNAS program as follows.

No	Year	Description	Total
1		Program of Siak Prosperous	Rp. 8,583,953,247,00
2	2016	Program of Siak Smart	Rp. 336,406,000,00
3		Program of Siak Religious	Rp. 27,090,000,00
4		Program of SiakCare	Rp. 482,827,498,00
5		Program of SiakHealthy	Rp. 6,300,000,00
		Grand Total	Rp. 9,436,576,745,00
1	2017	Program of Siak Prosperous	Rp. 9,115,068,910,00
2		Program of Siak Smart	Rp. 334,107,000,00
3		Program of Siak Religious	Rp. 108,100,000,00
4		Program of SiakCare	Rp. 25,000,000,00
5		Program of SiakHealthy	Rp. 2,250,000,00
		Grand Total	Rp. 9,584,525,910,00

The Program of Siak Prosperous is aimed at the underprivileged people through productive and consumptive zakat, The Program of Siak Smart, namely

formal and non-formal scholarship assistance, The Program of Siak Religious, which is implementing the development of Islamic da'wah that cooperates with the MUI in establishing the pesantren in Lapas, The Program of SiakCare is aimed at helping alleviate the needs basic and burdens of the poor, such as clean water installations and electric amperage, The Program of SiakHealthyhelps the community through financing for mentors of underprivileged patients who are treated and services between poor patients returning home with the BAZNAS ambulance, so that in the 5 programs have different needs , the distribution of funds released by BAZNAS Siak Regency also differ according to the priority needs.

Distribution of zakat to the poor 2016/2017

No	Distribution of Zakat to the Poor	Total
1	The poor 2016	Rp. 8,622,253,247,00
2	The poor 2017	Rp. 7,769,761,800,00

Islam views poverty as one thing that is capable of endangering aqidah, morals, logical thinking, family and society. Islam also considers it a distress and calamity that must be tackled immediately. Where a Muslim must immediately ask for protection from Allah for the evil hidden in it, especially if this poverty becomes more prevalent, then he will become a mansiyyanpoverty (able to make him forget about Allah and also his humanity); he is like a rich man who, if it is too rejuvenated, will become wealthy mathqiyah (able to make a person wrong; both to God and to other humans). Many of the companions of the Prophet S.A.W who related, that the Messenger of Allah himself had taawudz (asking for God's protection) from poverty. If poverty is not dangerous, surely Allah's Apostle does not need to fear him. Narrated from Abu Hurairah directly to the Islamic God.

"O Allah, I take refuge in you from poverty, lack and also from humiliation. I take refuge in you from what I have done to wrong or to be wronged "(Narrated by Abu Daud, Nasa'i and IbnMajah)

Narrated from Aisha (may Allah be pleased with him), that the apostle of Allah (saw) had taawudz:

"O Allah, in fact I take refuge in you from the slander of hellfire, and I protect you from the libel of wealth and also protect you from the libel of poverty." (HR.Bukhari).

It appears from this hadith that the Prophet actually took refuge in Allah from all things that weaken both materially or ma'nawi; good weakness is because they do not have money (poverty), or do not have self-esteem and also because of lust (humiliation). From the above phenomenon, then Islam began to concentrate on alleviating poverty by finding solutions in various aspects. Releasing humans from

the clutches of poverty by preparing a life that is in accordance with the circumstances and matches their dignity. So that, can worship God and be able to carry the burden of life, and keep it from all the clutches of something that is forbidden including all deception.

Islam wants every human being to prepare for his best life. Where with that can enjoy a life filled with blessings, so they can carry out worship to God with great devotion and also very good preparation. With the above objectives, Allah obliges Zakat and makes it a foundation for the sustainability of Islam on earth by taking Zakat to those who are able and rich and giving it to the poor, with the aim of helping the needs needed by the poor. Zakat has a very important position in Islam. This we can see, Allah SWT calls zakat and prayer 82 times in its holy book. Allah is prescribed zakat as a purifier of wealth and a purifier of the soul, as an investment in worship to him, and also as a form of our concern for others. Allah says:

"Take from their property alms (zakat) which will cleanse and purify them. (QS. Attaubah: 103)

With this noble Shari'a we realize that Islam is a religion of social concern, who cares for the poor so that they can meet their daily needs. Zakat is obligatory for them to grow a sense of caring and togetherness with those who are unable. The strategic value of zakat can be seen through: First, zakat is a religious calling. It is a reflection of one's faith. Secondly, the financial resources of zakat will never stop. This means that people who pay zakat will never run out and who have paid every year or another period of time will continue to pay. Third, zakat can empirically eliminate social inequalities and vice versa can create asset redistribution and equitable development.

What encourages the Islamic community to carry out the collection of zakat in Indonesia include: (1) the desire of Indonesian Muslims to perfect the implementation of their religious teachings. After establishing prayers, fasting during the month of Ramadan and even performing the pilgrimage to Mecca, Muslims increasingly recognize the need for the payment of zakat as a religious obligation; obligations that must be carried out by everyone who is able to carry out because it has fulfilled the specified conditions. (2) Increasing awareness among Muslims about the potential of zakat if properly utilized, will be able to solve various social problems in Indonesia. (3) Efforts to realize the development and management of zakat in Indonesia are increasingly growing and developing.

So far, in practice, the charity distributed to the public is dominated by consumptive charity so that when the charity is distributed, the benefits received by Mustahiq can only be used in a short period of time. The purpose of zakat is not just to consecutively support the poor, but it has a more permanent goal of alleviating poverty (Qadir, 2001: 83-84). Poverty alleviation through zakat also means reducing the number of mustahiq and producing new muzakki. Therefore, the distribution of consumptive zakat must be reviewed and replaced with the distribution of productive zakat.

Utilization of zakat must have a positive impact on mustahiq, both in economic and social terms. From the economic side, Mustahiq is required to be able to live properly and independently, while viewed from the social side, mustahiq is motivated to be able to live in line with other communities. It shows that zakat is not only a practice that is distributed for consumptive matters, but also for the sake of productive and creative mustahiq. Lack of capital is not the only disadvantage of the poor in developing their businesses, but also a willingness to advance, mental readiness, and business management readiness. In the early stages of distribution of zakat especially productive zakat, the amil zakat /BAZ/LAZ provides empowerment in the form of coaching educating and directing mustahik in order to have the desire to progress and develop, then accompanying mustahiq in running their business so that their business activities can run well and so that the mustahik further improve the quality of their faith and Islam (Hafidhuddin, 2002: 149-150).

For this reason, professional management of zakat funds requires a special body that is tasked with complying with sharia provisions, starting from the calculation and collection of zakat. Zakat provisions stipulated in Islam require the management of zakat (Amil) to be accountable and transparent. All parties can supervise and control directly. The mistrust of donors (muzaki and munfiq) was caused by the lack of transparency of reports on the use of ZIS funds managed by Amil to the public.

Research Methodology

This type of research referred to in this paper uses quantitative research types, namely: it is a collection of concepts, propositions, definitions and also variables in which the relationship between one another systematically has been generalized successfully, so that it can explain and also predict certain phenomena and facts. And test the validity of data in statistical methods and numbers. The population in this study were 75 people from Baznas and UPZ managers in Siak Regency. According to Sugiyono (2013: 124) saturated sample is a technique for determining the sample by taking all members of the population as respondents or samples. So the sample in this study are: Baznas and UPZ managers in Siak Regency, amounting to 75 people, then the sample here is taken from the total population.

A variable declared reliable according to Sugiyono (2014) is when the value of Composite reliability and Cronbach's alpha is more than 0.6 while the value shown in the average variance extracted exceeds 0.5. The following are the results of testing the reliability of the research instruments in table 4.3 as follows:

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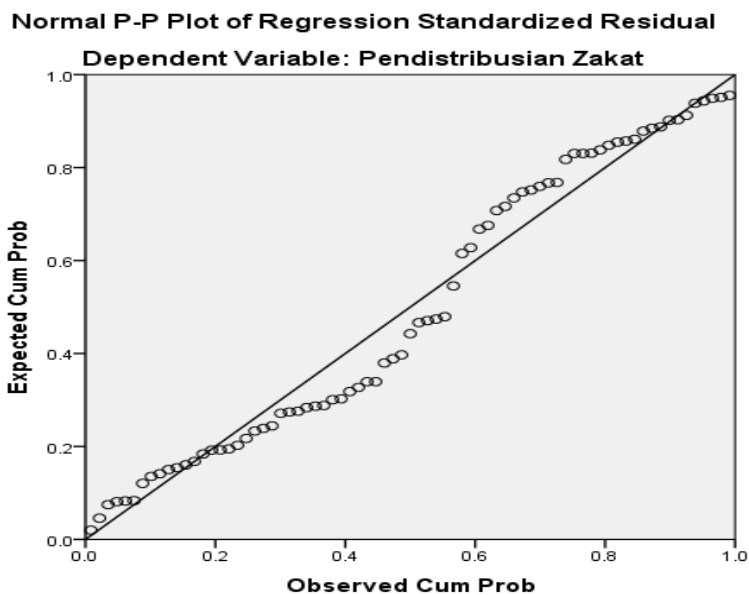
Table 4.4 Reliability Test Results

Variable	Cronbach's Alpha	Provisions	Provisions
Zakat distribution	0,781	0,60	Reliabel
Islamic Sharia	0,760	0,60	Reliabel
Trustful	0,677	0,60	Reliabel
Usefulness	0,871	0,60	Reliabel
Justice	0,689	0,60	Reliabel
Legal certainty	0,702	0,60	Reliabel
Accountability	0,642	0,60	Reliabel

Source: Processed Primary Data, 2019

The results of the normality test aim to test whether in the regression model the confounding or residual variables have a normal distribution. To determine residual normality, a more reliable method is used by looking at the normal probability plot comparing the cumulative distribution of the normal distribution (Ghozali, 2013: 160). By using the normal P-P plot it can be seen if the data spreads around the diagonal line and follows the direction of the diagonal line, then the regression model meets the normality assumption. For more details can be seen in the graph below:

Figure 4.1. Normal Probability Standardized Residual



Source: Processed Primary Data, 2019

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In addition to chart testing, data normality is also performed by testing Kolmogorov - Smirnow, where if the significance is below 0.05, it means that the data to be tested has a significant difference from standard normal data, meaning that the data is not normal (Ghozali, 2013: 164). And Kolmogorov-Smirnov testing can be seen from the following table 4.2:

Table 4.5. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.90792535
	Absolute	.121
Most Extreme Differences	Positive	.121
	Negative	-.094
Kolmogorov-Smirnov Z		1.044
Asymp. Sig. (2-tailed)		.426

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Primary Data, 2019

The cutoff value commonly used to indicate multicollinearity is a tolerance value <0.10 or equal to a VIF value> 10 (Ghozali, 2013: 106). If the tolerance value is more than 10% or VIF is less than 10, then the regression model is said to be free of any multicollinearity. Multicollinearity test results can be seen in the following table 4.6:

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Table 4.6. Coefficients^a

Model	Unstandardized Coefficients		Collinearity Statistics	
	B	Std. Error	Tolerance	VIF
1 (Constant)	3.843	1.079		
Islamic Sharia	.149	.140	.868	1.153
Trustful	.265	.111	.931	1.074
Usefulness	.142	.112	.736	1.359
Justice	.072	.178	.833	1.201
Legal certainty	.118	.137	.889	1.125
Accountability	.156	.122	.941	1.063

a. Dependent Variable: Distribution of Zakat

Source: Processed Primary Data, 2019

From the table above, it can be seen that the VIF for all independent variables <10 and so does the tolerance value > 0.10. It can be concluded that the regression model is free from multicollinearity.

Results and Discussion

1. Islamic Sharia has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.
2. Trustful has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.
3. Usefulness has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.
4. Justice has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.
5. Legal Certainty has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.
6. Accountability has a significant effect on the distribution of Zakat in Siak Regency and Improvement of Community Welfare.

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