

## **IMPLEMENTATION OF REGIONAL REGULATION NO. 3 OF 2018 ON IMPROVING THE MANAGEMENT OF COLLECTION OF ZAKAT FUNDS**

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### **Abstract**

*This study aims to determine the form of implementation of PERDA Zakat No. 3 of 2018 towards improving the management of zakat funds collection in Bengkalis Regency. The data research methodology in this research is by collecting primary data, namely directly from the sources such as agencies and companies that are the object of research, and the data collection method is by distributing questionnaires. The sampling technique uses non-probability techniques, namely saturated samples or total sampling, which are census in nature. At the analysis stage, data quality tests, validity tests, reliability tests, classical assumption tests, data normality tests, multicollinearity tests, heteroscedasticity tests, multiple linear regression tests, and hypothesis tests (T-test and F-test) are carried out. The results of the study show that the PERDA of Zakat in Bengkalis Regency includes 5 aspects, namely Islamic Sharia, Trust, Benefits, Justice, Legal Certainty and Accountability have a significant effect on the management of zakat funds collection in Bengkalis Regency.*

**Keywords:** *Regional Regulation, Zakat Management, Zakat*

**JEL Classification:** *G2, G23, G38*

## **1. INTRODUCTION**

Zakat is one of the pillars of Islam and one part of the worship needed by Muslims (Khamis *et al.* 2014). In terms of fiqh, zakat means giving a portion of the assets that have reached the nishab to the needy and others, without any syar'i obstacles that prohibit doing so (Al Syawkani, 2015). In Indonesia, it pays special attention to zakat. This can be seen from the issuance of Law no. 38 of 1999 which was later revised into Law no. 23 of 2011 concerning the management of zakat. The issuance of this law cannot be separated because the state views the zakat as a religious institution that aims to improve justice and social welfare. Zakat is also a manifestation of the practice of the last precepts of Pancasila, social justice for all Indonesian people.

Indonesia is included in the largest Muslim population in the world even though Indonesia is not a Muslim country. The very large Muslim population is one of the potentials that can be exploited by the government to improve people's welfare and minimize social inequalities in society (Rosyida, 2012). The enactment of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution authorized to manage zakat nationally. In the law, BAZNAS is stated as a non-structural government institution that is independent and responsible to the President through the Minister of Religion.

The National 'Amil Zakat Agency (Baznas) is an institution established by the state whose job is to deal with national zakat issues professionally and institutionally. In recent years, the concept of zakat has undergone a revolution and is now considered an important

source of Islamic economic development, which serves as a source of financial income to build the economy of Muslim communities (Sharif *et al*, 2011).

BAZNAS is authorized to collect, distribute and utilize zakat funds, but in practice, the management of zakat does not work as expected, this is caused by several problems that arise, namely (Sholahudin, 2014):

- 1) Lack of state support to be proactive in the passage of the law on zakat. The government's task is not only to provide services and create conducive conditions, but there must also be firmness shown to the *muzakki* so that joint economic development can be realized through Zakat. This approach must be continued by the government together with an emphasis on the importance of paying zakat for a Muslim. Unfortunately, there are no sanctions explained for those who do not pay zakat, there are sanctions for managing institutions that violate the rules.
- 2) Human Resources in optimizing Zakat, the potential for zakat in Indonesia, especially in the Bengkalis district is very large because the majority of people in the Bengkalis district are Muslim but the collection of Zakat has not been optimally collected, this is because zakat management in Bengkalis only focuses on civil servants and companies that in the form of professional Zakat/Mall Zakat. So that people think that BAZNAS is not trustworthy in carrying out its duties in recruiting human resources. so that it will affect the distribution of zakat to *mustahik*.
- 3) The distribution of Zakat in Bengkalis Regency applies more distribution in the form of Consumptive Zakat than Productive Zakat, According to Didin Hafidhuddin, Consumptive Zakat is in the form of fulfilling their daily needs. Meanwhile, productive zakat is in the form of giving business capital to zakat recipients (*mustahiq*). As happened in the time of the Prophet based on History.

Imam Muslim from Salim Bin Abdillah Bin Umar from his father, that the Messenger of Allah had given him zakat and then ordered him to develop it or donate it again (Hafidhuddin, 2012). Therefore, to reduce problems in Zakat management at BAZNAS, good governance is needed, considering that the public is increasingly massive and critical in viewing a problem, an Islamic financial institution is required to implement good corporate governance in the direction of its business activities. Good corporate governance is a collection of laws, regulations, and rules that must be complied with which can encourage the efficient performance of company resources, 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 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 disclosing material and relevant information regarding organizational institutions/companies. Accountability is the clarity, function, structure, system, and accountability of institutional organs so that the management of the institution/organization runs effectively. Responsibility, organizational institutions must comply with applicable laws and regulations and carry out responsibilities towards society and the social environment so that the continuity of the institution is maintained. Independence or self-sufficiency is a situation in which organizational institutions are managed professionally without any conflict of interest that is not by laws and regulations. Fairness (equality and fairness) is fair and equal behavior in fulfilling the rights of stakeholders that arise based on agreements and applicable laws.

The principles of Good Corporate Governance can also be applied in the

management of zakat organizations. BAZNAS and LAZ as non-profit organizations can also adopt the concept of Good Corporate Governance, including the Principle of Fairness, emphasizing that all parties involved in the management of zakat must be treated equally, and for zakat payers with equality in the provision of a simple zakat payment system:

- a. The principle of Transparency is openness in conveying information regarding the zakat planning system and the zakat distribution monitoring system.
- b. The principle of accountability is a certainty of the use of funds through the zakat reporting system.
- c. The principle of Responsibility, Social responsibility to society and Stakeholders based on modern management, for ongoing clarity of organizational structure functions.

The issue of Good Corporate Governance (GCG) developed in line with the occurrence of financial scandals that hit several large companies such as Enron and World Com. Indonesia as a country with a majority Muslim population must know and understand Islamic GCG principles in conducting business. Growing sharia entities require businesspeople to implement GCG by sharia principles. GCG (Good Corporate Governance) is the most popular principle for maintaining organizational integrity in the world. Almost all countries in the world continue to use this principle to build accountability and transparency (Prabowo, 2018).

Zakat is an independent social assistance tool that makes it the duty of the rich to help those who are poor and neglected and who are unable to help themselves even with all the existing social guarantees so that poverty and poverty can be eradicated from Muslim society. Zakat does not eliminate the government's obligation to create welfare, but only helps shift some of this government's responsibility to the community. In particular, the close relatives and neighbors of the individuals concerned, thereby reducing the government's burden. It is unrealistic to expect the government to shoulder all the burden of this welfare. If the results of this zakat are not sufficient, the fuqaha believe that Muslim society must bear this burden and try to find ways and other means to achieve these economic goals.

According to Law No. 23 of 2011 concerning the management of Zakat, Zakat is a property that must be issued by a Muslim or business entity to be given to those who are entitled to receive it by Islamic law. Mathew and Tlemsani in Dogarawa stated that Zakat is a certain portion of wealth determined by Allah to be distributed among the categories of people who are entitled to receive it (Huda *et al*, 2015). Zakat is a support and addition to lightening the government's burden in creating equity and reducing poverty. Likewise, zakat does not prevent the state from adopting fiscal measures and income redistribution schemes as well as expanding employment opportunities and opportunities to create their own jobs through light capital assistance from the zakat funds themselves. Therefore, the Government of Bengkalis Regency takes zakat seriously in improving people's welfare by implementing regional regulations.

The purpose of establishing this regional regulation is to increase the receipt of professional zakat and zakat mal and increase the awareness of civil servants in the Bengkalis district government. Routinely paying professional zakat every year, as well as increasing public awareness to pay zakat mal regularly. Because without the zakat regulation, public awareness of paying zakat is still relatively low (Firmansyah & Devi, 2017). Thus, through BAZNAS, Bengkalis Regency. Then part of the assets will be distributed more evenly to the less fortunate. with the birth of the Bengkalis Regent's Regulation regarding the implementation guidelines of the Bengkalis regional regulation number 3 of 2018 concerning the management of zakat, infaq, and alms.

The development of zakat is productive by making zakat funds as business capital, to empower the recipient's economy, and so that the poor can carry out or finance their lives consistently. With these zakat funds, the poor will get a steady income, increase their business, develop their business and they can set aside their income for saving. But so far in practice, the zakat distributed to the public has been dominated by consumptive zakat so that when the zakat has been distributed, the benefits received by mustahiq can only be used in a short period. more permanent, namely alleviating poverty (Qadir, 2010). Poverty alleviation through zakat also means reducing the number of mustahiq and producing new *muzakki*. Therefore, the distribution of consumptive zakat must be reviewed again and replaced with the distribution of productive zakat.

Productive zakat is giving zakat that can make the recipients produce something continuously, with the zakat assets they have received (Asnaini, 2010). The development of zakat is productive by making zakat funds as business capital, to empower the recipient's economy, and so that the poor can carry out or finance their lives consistently (Sarti, 2010). Lack of capital is not the only weakness of the poor in building their businesses, but also the will to progress, mental readiness, and business management readiness. educating and directing *mustahik* so that they have the desire to progress and develop, then assisting mustahiq in running their business so that their business activities can run well and so that *mustahik* can further improve the quality of their faith and Islam (Rafi', 2011).

Zakat funds are professionally required by a special agency whose duties are by sharia provisions starting from the calculation and collection of zakat. Zakat provisions regulated in Islam demand that zakat management (*'Amil*) must be accountable and transparent. All parties can supervise and control directly. The distrust of donors (*muzzaki* and *munfiq*) is due to the lack of transparency in reports on the use of ZIS funds managed by *'Amil* to the public.

## **2. LITERATURE REVIEW**

### **2.1. Agency Theory**

The definition of agency theory according to Rebecca (2012) is a relationship that arises from the existence of a contract established between two parties, namely the owner of capital (principal) as the party delegating work, and the agent (agent) is as the party receiving the delegation of work, which means that between ownership and control of the company. The implications of agency theory for this research are able to explain that management as an agent cannot be separated from his every action towards the principal.

The main agency relationship in the context of zakat management occurs between (1) *Muzakki* and *'Amil* zakat and (2) *'Amil* zakat and mustahiq. The potential for agency conflict is important because the *muzakki* want a sure guarantee that the zakat objectives entrusted to the *'Amil* will be achieved. The conflict between *muzakki* and *'Amil* occurs when the *muzakki* have claims to achieve their goals according to their expectations. The unification of the interests of the three components, namely *muzakki*, *'Amil*, and mustahiq, often creates agency problems. Agency problems arise when it is difficult for the principal to ensure that the agent acts to maximize the welfare of the principal (Yushita, 2010).

Agency problems may arise in the governance of zakat, where *muzakki* is the principal and *'Amil* is the agent, the awareness and participation of *muzakki* is very important for zakat governance, especially in terms of quoting and distribution because *muzakki* participation will affect the implementation of management and institutional performance, however at the implementation stage various problems often arise, such as

the management of *'Amil* governance which ignores its main task, which is to serve the needs of *muzakki* by providing optimal benefits, but in reality management often chooses to provide as-is or conventional services to *muzakki* and *mustahik*. Because it is considered more profitable, programs made by managers do not consider the needs of *muzakki* and *mustahik*.

The phenomenon of the principal-agent relationship that raises the Agency Problem is interesting to study if you look back at the facts that happened in the field, especially in the case of the Zakat Institution. Normatively, BAZNAS is an institution formed by the State whose job is to deal with national zakat issues professionally and institutionally, the Muslim community (*muzakki*) as the owner (principal) of zakat has delegated its authority to parties who have managerial expertise to manage zakat (BAZNAS), for example, allowed to collect, distribute, and utilize it.

In practice, the granting of management authority from the *muzakki* to the *'Amil* (agent) as the manager of the zakat has created an agency problem. Several problems explain the fact that there is an Agency Problem such; (1) Indonesia's zakat potential is very large but has never been explored optimally, (2) Indonesia, where most of the population is Muslim, has not fully trusted zakat management institutions managed by the government, (3) Understanding and information about zakat have not been fully received by the community and, (4) not on target in distributing zakat to *mustahik*, and so on.

Agency theory assumes that all individuals act in their self-interest. *Muzakki* as principals are assumed to be only interested in the satisfaction they will get and carry out zakat activities, while the agents are assumed to receive satisfaction in the form of material compensation and the conditions that accompany the relationship. Zakat management (BAZIS) in managing organizations tends to prioritize their interests rather than increasing organizational value. Principal agent problems specifically faced by the principal (Manzilati, 2010), namely:

1. Agents have more information about the task and have an advantage from that information. The principal cannot completely and without Cost oversee what is done. Agents do not have the spontaneity of incentives to maximize output because the effort is costly for the agent and if the agent does not get compensation for these costs, then there is no incentive to provide the right effort, so the agent tends to be negligent and completes his task at a minimum level. This problem will hinder the Principal's goal, namely wanting to influence the agent to maximize the Principal's welfare and minimize agency losses, in reality, that information is not always perfect (Asymmetric Information) so it raises Principal-Agent problems, while the form of the problem is: adverse selection.
2. Moral Hazard is defined that the agent (*'Amil*) making decisions that impact the satisfaction of the *'Amil* himself regardless of the satisfaction of the Principal (*muzaakki*), in other words that moral hazard is the tendency of irresponsible and dishonest behavior in maintaining morale that occurs intentionally and is realized by the agent (*'Amil*) which is carried out clandestinely so that the principal (*muzakki*) does not know about it.

Based on these problems it can be concluded that there are two types of Principal Agent model problems, namely:

- a) Hidden action mode (Moral Hazard). In this model, the *muzakki* (principal) cannot act on what is done by the *'Amil* (agent).

- b) Hidden information model. The agent has better information than the *muzakki* (Principal) related to exogenous parameters when the contract is made. The wrong choice (Adverse Selection) can occur when people, especially *muzakki*, think that if those who become administrators for *'Amil* zakat are descendants of influential people, they will have sufficient credibility and integrity, but, people can be disappointed because it doesn't live up to their expectations.

## 2.2. Applications Good Corporate Governance

In terms of zakat management, zakat management institutions in carrying out their duties must apply the principles of Good Corporate Governance. In the Zakat Law, there is an article that argues that zakat management must be based on: Islamic law, trust, benefit, justice, legal certainty, integration, and accountability. These principles are of course in line with the principles of Good Corporate Governance which include transparency, accountability, responsibility, independence, and fairness.

Therefore, to overcome the general problems of zakat management institutions, namely the problem of professionalism, institutional strengthening is needed. Strengthening the position of zakat institutions by increasing professionalism can be realized, among others, by applying the principles of Good Corporate Governance, so that BAZ as a zakat management institution formed by the government must carry out its duties properly by the objectives of the institution's establishment, namely maximizing the potential of zakat so that it can reduce poverty.

The definition of Good Corporate Governance has previously been defined by various experts and organizations, including the following:

1. According to the World Bank, Good Corporate Governance is a collection of laws, regulations, and rules that must be complied with which can encourage the efficient performance of company resources, producing long-term sustainable economic value for shareholders and the wider community (Prabowo, 2016).
2. Citrawati stated that Good Corporate Governance is a set of rules that determine the relationship between shareholders, management, creditors, the government, employees, and other internal and external stakeholders concerning their rights and obligations or in other words the system that directs and controls the company (Jatiningrum, & Marantika, 2021).
3. Johan Pieris and Nizan Jim in business ethics and good corporate governance give the opinion that good corporate governance is governance based on the principles of maximum participation of all stakeholders, laws, and regulations (rule of law), transparency, responsiveness, consensus orientation, fairness and fairness, efficiency and effectiveness, accountability and strategic vision (Raffles, 2011).

By article 1 paragraph 1, the Regulation of the State Minister for BUMN No.PER-01/MBU/2011 dated 1 August 2011 concerning the Implementation of Good Corporate Governance are the principles that underlie a process and mechanism for managing a company based on statutory regulations and business ethics. Whereas in terms of zakat management in Indonesia, the implementation of Good Corporate Governance in zakat management institutions has also been emphasized in Law No. 23 of 2011 concerning Zakat. In Chapter I article 2, it is stated that the principle of zakat management is in line with the principles of Good Corporate Governance. It's just that zakat management institutions do not yet have guidelines for implementing Good

Corporate Governance. However, in its implementation, zakat management institutions can adopt the Good Corporate Governance guidelines that apply in Indonesia. About Good Governance, the orientation of the public sector is to create Good Governance, where the basic understanding is good governance. Several organizations provide interesting statements and of course in general have almost the same meaning regarding the principles of good corporate governance.

The United Nation Development Program (UNDP) characteristics of Good Governance are as follows.

- a. participation. Every citizen has a voice in making decisions, either directly or through the intermediation of legitimate institutions that represent their interests.
- b. Rule of law. Law enforcement must be fair and carried out by the applicable laws and regulations.
- c. Transparency is built based on the free flow of information.
- d. Responsiveness (responsiveness). Every public institution must be responsive to serve the interests of stakeholders.
- e. Consensus orientation (*mufakat* deliberation). Good Governance mediates different interests to obtain the best choice in terms of procedural policies.
- f. equity. All citizens have the opportunity or care for their welfare.
- g. Effectiveness and efficiency. Organizational processes must produce what society needs by optimizing existing resources. Effective has more to do with achieving goals, while efficient has more to do with saving time.
- h. Accountability. Decision-makers in government, the private sector, and society are accountable to all stakeholders.

The Elaboration of the Principles of Good Corporate Governance Compiled by the KNKG is as follow:

- a. Transparency can be interpreted as information disclosure, both in the decision-making process and in disclosing material and relevant information regarding the organization/company.
- b. Accountability is the clarity of functions, structures, systems, and accountability of institutional organs so that the management of organizational institutions runs effectively.
- c. Responsibility, organizational institutions must comply with applicable laws and regulations and carry out responsibilities towards society and the social environment so that the continuity of the institution is maintained.
- d. Independence or self-sufficiency is a situation in which organizational institutions are managed professionally without any conflict of interest that is not by laws and regulations.
- e. Fairness (equality and fairness) is fair and equal behavior in fulfilling the rights of stakeholders that arise based on agreements and applicable laws.

### **2.3. Withdrawal of Zakat as a Government Task**

Zakat is one of the wealth of the people regulated by the government. In the first part of his book, *Al-Amwal*, Abu 'Ubaid started with the chapter "The Right of the Government over the People, and the Right of the People over the Government". Next, it is followed by the chapter "Types of People's Wealth Regulated by the Government, and Their Basics According to the Al-Quran and Hadith." He said, "There are three types of assets regulated by the Muslim government, as Umar once mentioned in interpreting the word of Allah 'Azza

Wa Jalla in His book, namely: fai', khums, and zakat. All three are global terms, each encompassing a variety of treasures.”

To collect zakat, Rasulullah SAW. has selected several officers that he sent to carry out the task. They were assigned to collect zakat from several types of assets, both visible and invisible. Then, the officers were asked to report properly their respective calculations. They were asked how much was successfully collected and how much was issued.

The person assigned him to weigh and record dates from Hijaz was Hudzaifah ibnul Yaman. Meanwhile, those who recorded zakat assets were Zubair ibn 'Awwam and Juhaim ibnus Shalt. As-Sanah, a place in Medina. The finance minister at that time was Abu 'Ubaidah ibnul Jarrah. Abu Ubaidah used the contents of the Baitul Mal for the benefit of the Muslims, not a bit left.

Then, during the time of the second caliph, Umar ibn Khathab, income increased, but more and more general needs had to be financed. Therefore, Umar established Baitul mal in every area throughout the Islamic country, in addition to the existing central Baitul mal.

Abu 'Ubaid added, “Abdullah bin Salih told us, from Al-Laits, from Yahya bin Sa'id, from 'Ali bin Abdullah bin Rifa'ah, from Ar-Rabi' bin Ma'bad that he once asked Ibn Umar when there is slander, regarding zakat assets of several orphans, can he pay (directly) to the children of one of their uncles who are in need? Ibn Umar replied, "No! Pay the zakat to the government." said Abu 'Ubaid, Yazid had told us, from Hisham, from Al-Hasan, he said, "If that person pays zakat to the government, I allow him. If not, let him fear Allah, and pay zakat entitled to receive it, and do not show favoritism to anyone.” all the atsar above, which Abu 'Ubaid has mentioned, he concludes that paying zakat, either through the government or being paid directly by himself, both are permissible. For the latter, especially regarding gold and silver zakat. That is if the gold and silver are paid directly by someone without going through the government, that also means fulfilling obligations. This opinion is shared by the Ahlu Sunnah and the scholars of the Hijaz and Iraq. The other scholars did not comment. This was because the Muslims at that time could still be trusted in paying zakat, as in matters of prayer.

### **3. METHODOLOGY**

The type of research referred to in this paper uses quantitative research, namely: a collection of concepts, propositions, definitions, and variables whose interrelationships with one another have been systematically generalized, so that they can explain and also predict certain phenomena and facts. As well as testing the validity of the data in statistical methods and numbers. The data analysis technique used in this study is multiple linear regression analysis using the SPSS 21.00 application.

## **4. RESULT AND DISCUSSION**

### **4.1. Descriptive Statistics**

An overview of the research variables, namely the Regional Regulation on Zakat on the Management of Zakat Fund Collection is presented in a descriptive statistics table which shows the minimum, maximum, mean, and standard deviation which can be seen in Table 1 below:



**Table 1.** Descriptive Statistics

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
Islamic Sharia	75	3.00	4.73	2.7405	.84352
Trust	75	3.48	5.42	3.6391	1.03095
Benefits	75	3.10	4.32	3.3953	1.14794
Justice	75	2.74	5.38	4.0204	.67851
Legal certainty	75	2.16	5.72	4.0591	.85344
Accountability	75	2.89	4.73	2.7769	.93125
Zakat Management	75	3.66	5.42	3.6756	1.00911
Valid N (listwise)	75				

a. Zakat Management (Y)

Based on the statistical tests above, the minimum value is 3.66, the maximum value is 5.42 and the average value (mean) is 3.6756 with a standard deviation of 1.00911. The average value and standard deviation of Zakat Collection Management show that there is a good distribution of data because the average value is greater than the standard deviation value.

b. Islamic Sharia (X1)

Based on the statistical tests above, the minimum value is 3.00, the maximum value is 4.73 and the average value (mean) is 2.7405 with a standard deviation of 0.84352. The average value and standard deviation of Islamic law indicate that there is a good distribution of data because the average value is greater than the standard deviation value.

c. Trust (X2)

Based on the statistical tests above, the minimum value is 3.48, the maximum value is 5.42 and the average value (mean) is 3.6391 with a standard deviation of 1.03095. The average value and standard deviation Amanah show that there is a good distribution of data because the average value is greater than the standard deviation value.

d. Benefits (X3)

Based on the statistical tests above, the minimum value is 3.10, the maximum value is 4.32 and the average value (mean) is 3.3953 with a standard deviation of 1.14794. The average value and standard deviation. Usefulness shows that there is a good distribution of data because the average value is greater than the standard deviation value.

e. Justice (X4)

Based on the statistical tests above, the minimum value is 2.74, the maximum value is 5.38 and the average value (mean) is 4.0204 with a standard deviation of 1.14794. The mean value and standard deviation Fairness show that there is a good distribution of data because the average value is greater than the standard deviation value.

f. Legal Certainty (X5)

Based on the statistical tests above, the minimum value is 2.16, the maximum value is 5.72 and the average value (mean) is 4.0591 with a standard deviation of 0.85344. The

mean value and standard deviation of Legal Certainty indicate that there is a good distribution of data because the average value is greater than the standard deviation value.

g. Accountability (X6)

Based on the statistical tests above, the minimum value is 2.89, the maximum value is 4.73 and the average value (mean) is 2.7769 with a standard deviation of 0.93125. The average value and standard deviation of Legal Certainty indicate that there is a good distribution of data because the average value is greater than the standard deviation value.

**4.2. Data Quality Test**

**Validity Test**

The research validity test is used to determine whether the statement items can identify a variable. The results are compared with r table  $df = N - k$  with an error rate of 5%. Each statement item in the research instrument is said to be valid if  $r \text{ table} < r \text{ count}$ . The following is a table of the results of testing the validity of the research instrument.

**Reliability Test**

A variable is declared reliable according to Sugiyono (2014) when the value of Composite reliability and Cronbach's alpha is worth more than 0.6 while the value shown in the average variance extracted exceeds 0.5. In the following, the results of the research instrument reliability test are presented in Table 4.3 as follows:

**Table 2.** Reliability Testing Results

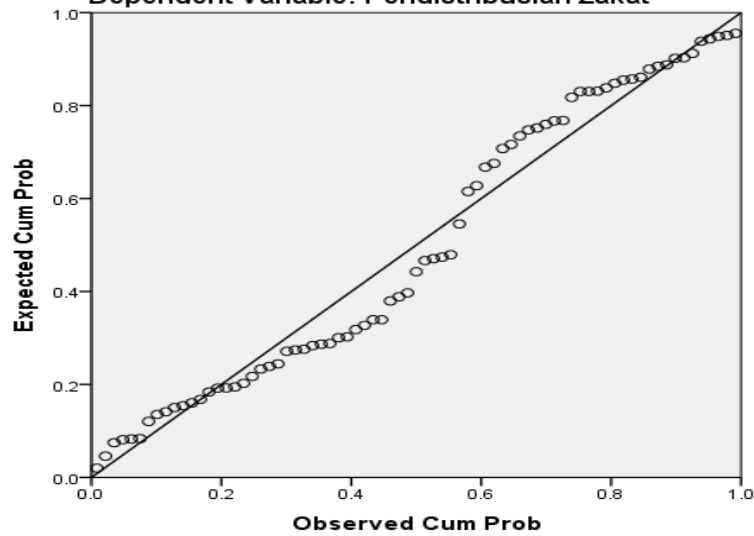
<b>Variable</b>	<b>Cronbach's Alpha</b>	<b>Provisions</b>	<b>Description</b>
Management of Zakat funds	0,781	0,60	Reliable
Islamic Sharia	0,760	0,60	Reliable
Trust	0,677	0,60	Reliable
Benefits	0,871	0,60	Reliable
Justice	0,689	0,60	Reliable
Legal certainty	0,702	0,60	Reliable
Accountability	0,642	0,60	Reliable

**4.3. Classical Assumption Test Results**

**Data Normality Test Results**

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

**Figure 1. Normal Probability Standardized Residual**  
**Normal P-P Plot of Regression Standardized Residual**  
**Dependent Variable: Pendistribusian Zakat**



From the graphic *figure*, the data is spread around the diagonal line (not scattered from the diagonal line). It can be concluded that the normality test requirements can be fulfilled for statistical testing in the form of a t-test and the R2 test can be carried out in this study to test the hypothesis. In addition to graphical testing, data normality is also carried out by carrying out the Kolmogorov-Smirnov test, 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). And the Kolmogorov-Smirnov test can be seen in Table 3 below:

**Table 3. One-Sample Kolmogorov-Smirnov Test**

		<b>Unstandardized Residual</b>
N		75
Normal Parameters <sup>b</sup>	Mean	.0000000
	Std. Deviation	.90792535
Most Extreme Differences	Absolute	.121
	Positive	.121
	Negative	-.094
Kolmogorov-Smirnov Z		1.044
Asymp. Sig. (2-tailed)		.426
a. Test distribution is Normal.		
b. Calculated from data.		

And based on the Kolmogorov Smirnov test in Table a significant value of 0.426 > 0.05 is obtained. It can be interpreted that the regression model meets the assumption of normality.

**Multicollinearity Test Results**

The multicollinearity test aims to prove or test whether, in a regression model, there is a correlation between independent (independent) variables. A good regression model should not correlate with the independent variables. If the independent variables are correlated with each other, then these variables are not orthogonal (Ghozali, 2013). The cutoff value that is commonly used to indicate the presence of multicollinearity is a tolerance value  $<0.10$  or the same as a VIF value  $> 10$  (Ghozali, 2013). If the tolerance value is more than 10% or VIF is less than 10, then the regression model is said to be free from any multicollinearity. The results of the multicollinearity test can be seen in the following table:

**Table 4. Coefficient**

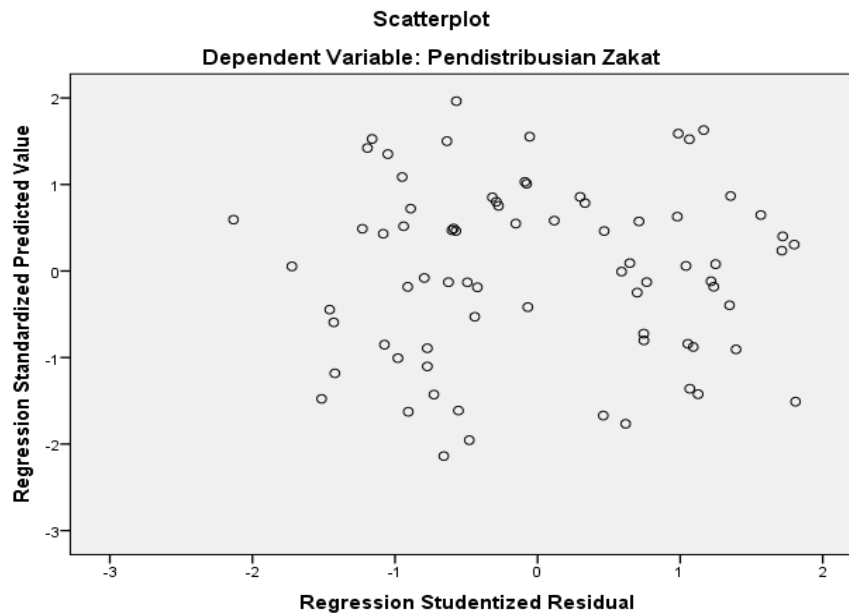
Model		Unstandardized Coefficients		Collinearity Statistics	
		B	Std. Error	Tolerance	VIF
1	(Constant)	3.843	1.079		
	Islamic Sharia	.149	.140	.868	1.153
	Trust	.265	.111	.931	1.074
	Benefits	.142	.112	.736	1.359
	Justice	.072	.178	.833	1.201
	Legal certainty	.118	.137	.889	1.125
	Accountability	.156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

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

**Heteroscedasticity Test Results**

A good regression model has homoscedasticity or does not have heteroscedasticity. To detect whether there is heteroscedasticity is done by looking at whether there is a certain pattern in the scatterplot pattern between SRESID and ZPRED where the Y axis is the predicted Y, and the X axis is the residual (Y prediction – Y indeed) have been studentized. The basis for decision-making is if there is a certain pattern, such as the dots forming a certain regular pattern (wavy, widening, then narrowing), then it is indicated that heteroscedasticity has occurred. If there is no clear pattern, the dots spread above and below zero. on the Y axis, there is no heteroscedasticity (Ghozali, 2013). The figure below shows an *figure* of the heteroscedasticity test results:

**Figure 2. Heteroscedasticity Scatter Plot**



From the Scatterplot graphic *figure* above, the number of dots does not form a certain pattern in the form of a line. For example, the dots do not form a certain pattern and are irregular (wavy, widened, then narrowed), so there is no indication of heteroscedasticity.

#### **4.4. Results Of Multiple Regression Analysis**

In this study, the hypothesis was tested using a multiple linear regression model to obtain an overall picture of the effect of the Zakat Regional Regulation variable on the Management of the Zakat Fund Collection. Simple regression analysis is used to calculate the quantitative effect of a change in events (variable X) on other events (variable Y). future data based on past data or to determine the effect of one or more independent variables on one dependent variable. Multiple linear regression analysis uses the regression equation formula, namely:

$$Y1 = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + e \dots$$

Where:

- Y1 = Distribution of Zakat
- a = Interception Constant
- b = Regression coefficient
- X = Regional Regulation on Zakat

From the computer data processing of the SPSS program version 21.0 for windows, the multiple regression analysis will be seen in the table as follows:

**Table 5.** Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.843	1.079		3.563	.001
	Islamic Sharia	.149	.140	.124	3.062	.022
	Trust	.265	.111	.271	5.397	.001
	Benefits	.142	.112	.162	2.743	.021
	Justice	.072	.178	.048	2.943	.038
	Legal certainty	.118	.137	.100	2.865	.004
	Accountability	.156	.122	.144	4.279	.002
a. Dependent Variable: Management of Zakat Fund Collection						

a = constant value (a) of 3,843. This means that if the independent variable is assumed to be nil (0), then the Management of Zakat Fund Collection is worth 3,843.

b1 = The regression coefficient value of the Islamic Sharia variable (X1) is 0.149. This means that every increase in the Islamic Sharia variable (X1) by 1 unit will increase the Zakat Fund Collection Management variable by 0.149 assuming other variables are constant.

b2 = The regression coefficient value of the Trustee variable (X2) is 0.265. This means that every increase in the Trusteeship variable (X2) by 1 unit will increase the Zakat Fund Collection Management variable by 0.265 assuming other variables are constant.

b3 = The regression coefficient value of the Benefit variable (X3) is 0.142. This means that every increase in the Benefit variable (X3) by 1 unit will increase the Zakat Fund Collection Management variable by 0.142 assuming other variables are constant.

b4 = The regression coefficient value of the Justice variable (X4) is 0.072. This means that every increase in the Justice variable (X4) by 1 unit will increase the Zakat Fund Collection Management variable by 0.072 assuming the other variables are constant.

b5 = The regression coefficient value of the Legal Certainty variable (X5) is 0.118. This means that every increase in the Legal Certainty variable (X5) by 1 unit will increase the Zakat Fund Collection Management variable by 0.118 assuming other variables are constant.

b6 = The regression coefficient value of the Accountability variable (X6) is 0.156. This means that every increase in the Accountability variable (X6) by 1 unit will increase the Zakat Fund Collection Management variable by 0.156 assuming other variables are constant.

#### 4.5. Discussion

##### **The Influence of Islamic Shari'a on The Management of Zakat Fund Collection**

**Islamic Sharia (X1).** It is known that  $t$  count (3.062) >  $t$  table (1.667) and Sig. (0.022) < 0.05. This means that the Islamic Sharia variable has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency. The respondents' responses regarding the Islamic Sharia variable in the distribution of Zakat in Siak Regency, most of them agreed that Islamic Sharia is a supporting factor in improving the management of Zakat Fund Collection that is carried out well.

Because of the existence of Islamic law, zakat managers will be more careful in carrying out their duties because they believe that zakat is an order from Allah. Islamic Sharia is an Islamic law or regulation that regulates all aspects of the life of Muslims. In addition to containing laws, rules, and guidelines for life, Islamic law also contains the key to solving all problems of human life both in this world and in the hereafter. (Imam Al-Qurtubi).

The Word of Allah S.W.T in the Qur'an letter At-Taubah verse 103 concerning the basis for taking Zakat.

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

*“Take zakat from some of their assets, and with that zakat, you clean and purify them and pray for them. Truly your prayers (become) peace of mind for them. and Allah is All-Hearing, All-Knowing”. (Q.S. At-Taubah: 103)*

In this case, Islamic law is all the guidance given by Allah SWT to humans in the fields of faith, practice, (physical actions), and morals. The sources of this guidance can be obtained from texts contained in the Al-Quran, the hadith of the Prophet SAW, and ijma' friends. If the Shari'a is good in humans, the distribution will be better. Because we know that zakat contains tazkiyah (purification) of the soul and property. Because zakat for Muslims is fardhu and one of the pillars of Islam, and whoever denies the obligation of zakat, then he is a disbeliever because he denies religious matters that must be known as dharani. And whoever admits the obligation of zakat, but he does not want to pay it, then he is a Muslim who is immoral, commits a grave sin which is one of the biggest sins, and is threatened by Allah will get very, very painful punishment (Yunus, 2016). The word of the Messenger of Allah which means whoever is given property by Allah and then does not pay zakat on his wealth, will be compared on the Day of Resurrection to a bald brave man, who has two venomous snakes wrapped around him and then takes his jawbone and says, *"I am your savings, I am is your treasure"* (H.R. Muslim).

##### **The Effect of Trust On The Management of Zakat Fund Collection**

**Trust (X2).** It is known that  $t$  count (5.397) >  $t$  table (1.667) and Sig. (0.001) < 0.05. This means that the Amanah variable has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency. The respondents' responses regarding the Trust variable in the management of Zakat fundraising in the Bengkalis Regency, most of them agreed that Amanah was a supporting factor in improving the management of Zakat fundraising.

Because the more trustworthy a person is in carrying out their duties, the community will trust the management of zakat at Baznas, thus making muzaki interested in paying zakat at Baznas, Bengkalis Regency. The statistical test results show that Trust

has a very large influence compared to other variables. Trustees in this study are defined as individuals who have positive characteristics (trustworthiness, responsible, honesty, etc.) and have the ability to carry out assigned tasks. The more trustworthy a person is in carrying out their duties, the greater the potential for zakat will be carried out (Agung, 2016). As the Word of God in the Qur'an Surah Al-Ahzab verse: 72:

إِنَّا عَرَضْنَا الْأَمَانَةَ عَلَى السَّمَوَاتِ وَالْأَرْضِ وَالْجِبَالِ فَأَبَيْنَ أَنْ يَحْمِلْنَهَا وَأَشْفَقْنَ مِنْهَا وَحَمَلَهَا الْإِنْسَانُ إِنَّهُ كَانَ ظَلُومًا جَهُولًا

*“Verily, we have conveyed the trust to the heavens, the earth, and the mountains; all were reluctant to take up the commission and they feared betraying it. That trust is carried by humans. Humans are very unjust and very stupid”*. (QS al-Ahzab [33]: 72).

According to Ibnu Katsir (2013), trust is all duties or religious burdens which include matters of the world and the hereafter addressed to humans. The more trustworthy a person is in the sense of fairness, the better the distribution of zakat given. Amanah is everything that Allah imposes on humans to carry out (Q.S. 32: 72) which includes the divine khilafah (Khalifah Allah, ibad Allah), Khilafah takwiniah (al-taklif al-shariah) to hablun min Allah and hablumminan-nas. Amanah means truly trustworthy.

### **The Effect of Benefits on The Management of Zakat Fund Collection**

**Benefit (X3).** It is known that  $t$  count (2.743) >  $t$  table (1.667) and Sig. (0.021) < 0.05. This means that the Benefit variable has a significant effect on the management of Zakat fund collection in Bengkalis Regency. The respondent's responses to the variable Benefit in the management of Zakat fundraising in the Bengkalis Regency mostly agreed that Benefit is a supporting factor in improving the management of Zakat collection well implemented. Because the more useful the zakat that is managed and distributed to *mustahik*, the more muzaki's trust in BAZNAS will increase. Istiarni (2014) states that perceived benefit is the level at which users believe that by using a product offered they will feel the benefits derived from using the product (Triana *et al*, 2018). Benefits are the use of an object, something that is owned, or something that is done and is beneficial to all parties concerned. This means that the distribution of zakat is good and useful for society so it will have an impact. Because we know that zakat functions as a means of guaranteeing social security facilities and means of unifying society and fulfilling the basic needs of everyone, eradicating poverty and social inequality. And Islam also prohibits Muslims from hoarding wealth in Islamic fiqh also includes reluctance and withholding of wealth (Uula & Devi, 2021). It means not wanting to make a living in the way of Allah, because zakat is an obligation in the way of Allah, and is a fixed right on one's property, zakat is obligatory on assets, both assets that have the potential to grow on their own or grow on business. Humans are carrying the meaning of war hoarding gold and silver. The purpose of benefiting from the distribution of zakat is as a means of equity to achieve social justice, in addition to getting rewards in Islam it is also taught that one of the benefits of zakat is to shorten the gap between the rich and the poor, manage zakat by distributing some of the assets to those in need can help the burden of the government to reduce poverty, even though by giving zakat physically a person gives his wealth to others, but in essence, the assets are not lost or reduced, the assets will grow into goodness.



## The Effect of Justice on The Management of Zakat Fund Collection

**Justice (X4).** It is known that t count (2.943) > t table (1.667) and Sig. (0.038) < 0.05. This means that the Justice variable has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency. The respondents' responses regarding the variable Justice in the management of Zakat fundraising in the Bengkalis Regency mostly agreed that Justice was a supporting factor in improving the management of Zakat fundraising that was carried out well. Because the fairer the zakat managers in collecting and distributing zakat will increase the trust of muzaki to pay zakat because they are sure that the zakat they give is right on target (Abror, 2016). As God's word about justice in the Qur'an Surah Al-An'am: 152

وَلَا تَقْرَبُوا مَالَ الْيَتِيمِ إِلَّا بِالَّتِي هِيَ أَحْسَنُ حَتَّىٰ يَبْلُغَ أَشُدَّهُ وَأَوْفُوا بِالْكَيْلِ وَالْمِيزَانَ بِالْقِسْطِ لَا تَكْفُفْ نَفْسًا إِلَّا وُسْعَهَا وَإِذَا قُلْتُمْ فَاعْدِلُوا وَلَوْ كَانَ ذَا قُرْبَىٰ وَبِعَهْدِ اللَّهِ أَوْفُوا ذَلِكُمْ وَصَّكُم بِهِ لَعَلَّكُمْ تَذَكَّرُونَ

*“Do not approach the orphan's property, except in a more beneficial way, until he reaches maturity. and perfect measure and balance with justice. We do not put burdens on anyone except what they can. and if you say, then be fair, even though he is (your) relative, and fulfill Allah's promise. thus, Allah has commanded you so that you may remember”.* (Q.S. Al-An'am: 152)

According to him, justice is the main virtue in social institutions as truth is in systems of thought (John Rawl). As zakat managers, they must be fair in fulfilling the rights of *mustahik* based on the provisions in force in Islam, and distribute zakat right on target, because the distribution of zakat in a fair manner will create a sense of muzaki's trust in zakat managers in Siak district.

### a. The Effect of Legal Certainty on The Management of Zakat Fund Collection

**Legal Certainty (X5).** It is known that t count (2.865) > t table (1.667) and Sig. (0.004) < 0.05. This means that the variable Legal Certainty has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency.

Based on the table above, the respondents' responses regarding the variable Legal Certainty in the Management of Zakat Fund Collection in Bengkalis Regency mostly agreed that Legal Certainty was a supporting factor in improving the management of Zakat fund collection carried out properly.

Because with legal certainty, it will be easier for zakat managers to get guidance on the tasks to be carried out so that people have more confidence in the clarity of the function of the BAZNAS (Fatoni *et al*, 2017).

Legal certainty is the implementation of the law by sound so that people can ensure that the law is implemented (Manullang, 2010). The existence of legal certainty in a country causes efforts to regulate law in a law set by the government, while regulations that have been implemented by the government, namely law No. -Law No.3 of 2018.

Legal certainty in the distribution of Zakat is one of the objectives that cannot be separated from the function of the law itself, the most important function of law is to achieve order in human life in society, and this regularity causes people to live with certainty, meaning that people can carry out the activities needed in social life because he can make calculations or predictions about what will happen or what he can expect. The law must be certain because with certain things it can be used as a measure of truth and for the sake of achieving the goals of law which demand peace, tranquility, prosperity,

and order in society and legal certainty must be able to guarantee public welfare and guarantee justice for society.

**b. The Effect of Accountability on The Management of Zakat Fund Collection Accountability (X<sub>6</sub>).**

It is known that  $t$  count (4.279) >  $t$  table (1.667) and Sig. (0.002) < 0.05. This means that the Accountability variable has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency. Based on the table above, the respondents' responses regarding the Accountability variable in the management of Zakat fundraising in the Bengkalis Regency mostly agreed that Accountability is a supporting factor in improving the management of Zakat fundraising well.

Because 'Amil is increasingly responsible for the community in providing information from reports on funds obtained, it will increase public confidence in paying zakat at BAZNAS. Accountability is the obligation of the agent (government) to manage resources and report and disclose all activities and activities related to the use of public resources to the mandate giver (principal) (Mahmudi, 2010).

يَا أَيُّهَا الَّذِينَ آمَنُوا لَا تَخُونُوا اللَّهَ وَالرَّسُولَ وَتَخُونُوا أَمْنَتِكُمْ وَأَنْتُمْ تَعْلَمُونَ

*“O you who believe, do not betray Allah and the Messenger (Muhammad), and (also) do not betray the messages entrusted to you, while you know”* (Q.S. Al-Anfaal: 27)

BAZNAS Bengkalis Regency is given responsibility as manager, distribution, and control of resources and implementation of policies entrusted by the community to it. Therefore the 'Amil zakat agency as zakat manager must provide honest reporting and accountability so that it is known by the public as information disclosure that encourages increasing public trust in those who can become muzaki. So that the direction of the use of funds managed by BAZNAS Bengkalis Regency is clear for the benefit of the community. Accountability is an ethical concept that is close to government public administration (government executive agencies, parliamentary legislative institutions, and judicial institutions of Justice) which has several meanings, among others, it is often used synonymously with concepts such as being accountable (responsibility), the ability to provide answers (answerability), which can be blamed (blameworthiness) and who has non-freedom (liability) including other terms that have a connection with the hope of being able to explain one aspect of public administration or government.

**c. Simultaneous Test with F-Test (Anova)**

The F test was carried out to see the real effect of the variables of Islamic Sharia, Trust, Benefit, Justice, Legal Certainty, and Accountability on the Variables of Collection of Zakat Fund Management in Bengkalis Regency jointly (Simultaneously). This F test is carried out with the following conditions:

- a. If  $F_{count} > F_{table}$ , then there is a strong influence between the independent variable (X) and the dependent variable (Y).
- b. If  $F_{count} < F_{table}$ , then there is a weak influence between the independent variable (X) and the dependent variable (Y).

**Table 6.** Uji F (Anova)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.354	6	2.392	9.667	.002 <sup>b</sup>
	Residual	61.000	68	.897		
	Total	75.354	74			
a. Dependent Variable: Management of Zakat fundraising						
b. Predictors: (Constant), Accountability, Legal Certainty, Trust, Islamic Sharia, Fairness, Benefit						

It is known that the F count is 9,667 with a significance of 0.002. F Table can be obtained as follows:

$$\begin{aligned} DF1 &= K-1 \\ &= 7 - 1 = 6 \\ DF2 &= n - k \\ &= 75 - 7 = 68 \end{aligned}$$

$$\begin{aligned} F \text{ table} &= 68 ; 6 \\ F \text{ table} &= 2.24 \end{aligned}$$

Description:

- n: number of samples
- k: number of variables
- 1: Constant value

Thus, it is known that F Count (9.667) > F Table (2.24) with Sig. (0.002) < 0.05. This means that the independent variables together have a significant effect on the dependent variable. Based on the simultaneous test, the results obtained were 9.667 with a significant level of 0.002. This means that all independent variables have a significant effect on the dependent variable. Zakat is one of the obligatory orders that are carried out for every able Muslim. This has been mentioned in the Al-Quran and hadith (Q.S. At-Taubah: 103) textually, so this has become one of the supporting factors in improving the management of zakat fund collection in Bengkalis Regency.

In its implementation, Bengkalis Regency makes the Al-Quran and Hadith a priority basis in improving the management of zakat management. By establishing the Bengkalis Regency Regional Regulation concerning Zakat, namely Regional Regulation No. 3 of 2018, BAZNAS is the executor of the Regional Regulations that have been stipulated.

**d. Determination Coefficient Test (R<sup>2</sup>)**

The coefficient of determination (R<sup>2</sup>) measures how far the model's ability to explain the variation of the independent variables. The value of the coefficient of determination is between 0 (zero) and 1 (one). A small R<sup>2</sup> value means that the ability of the independent variables to explain the variation of the independent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2013).

**Tabel 7.** Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.836 <sup>a</sup>	.790	.519	.94713	1.806
a. Predictors: (Constant), Accountability, Legal Certainty, Trust, Islamic Sharia, Fairness, Benefit					
b. Dependent Variable: Management of Zakat Fund Collection					

Based on the table above, it is known that the R square (R<sup>2</sup>) value is 0.790, which means that the effect of the independent variable on the dependent variable is 79.0%. While the remaining 21.0% is influenced by other variables not included in this regression model.

## 5. CONCLUSION AND RECOMMENDATION

Islamic Sharia has a significant influence on the Management of the Zakat Fund Collection in Bengkalis Regency and Increasing Community Welfare. because Zakat is a religious call which is an order from Allah S.W.T., Zakat is tazkiyah (purification) of the soul, and property, Because Zakat for Muslims is fardhu and one of the pillars of Islam, and whoever denies the obligation of zakat, then he is a disbeliever because he denies religious matters that must be known charily. And people who deny Zakat will receive threats from Allah S.W.T in the form of very painful torments. Amanah has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency and the Improvement of Community Welfare. Because the more trustworthy a person is in carrying out their duties, the management of zakat at BAZNAS will be trusted by the community so that muzaki is interested in paying zakat at BAZNAS Bengkalis district. Trustees in this study are defined as individuals who have positive characteristics (trustworthiness, responsible, honesty, etc.) and can carry out assigned tasks.

Benefit has a significant effect on Zakat Distribution in Bengkalis Regency and Increasing Community Welfare. Because the more useful the zakat that is distributed to *mustahik*, the more muzaki's trust in BAZNAS will increase. states that perceived benefit is the level at which users believe that by using a product that is offered they will feel the benefits to be gained from using the product. the benefit of zakat is to shorten the gap between the rich and the poor, managing zakat by distributing some of the assets to those in need can help the government burden to reduce poverty. Justice has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency and the Improvement of Community Welfare. Legal certainty is the implementation of the law by its sound so that the public can ensure that the law is implemented, while the implementation of the regulations that are implemented are government regulation No. 23 of 2011 and application of Regional Regulation No. 3 of 2018. Accountability has a significant effect on the Management of the Zakat Fund Collection in Bengkalis Regency and Increasing Community Welfare. Because '*Amil* is increasingly responsible for the community in providing information from reports on funds obtained, it will increase public confidence in paying zakat at BAZNAS. Accountability is the obligation of the

agent (government) to manage resources and report and disclose all activities and activities related to the use of public resources to the mandate giver (principal).

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