

Determinan intensi muzakki dalam membayar zakat profesi melalui Badan Amil Zakat Nasional = Determinants of muzakki's intentions in paying zakat profession through the National Amil Zakat Agency

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Abstrak

Zakat mempunyai fungsi penting untuk menjaga stabilitas ekonomi dan kesejahteraan umat Islam. Di Indonesia mempunyai potensi zakat sangat besar namun penghimpunan zakat masih tergolong rendah. Badan Amil Zakat Nasional (BAZNAS RI) baik pusat, termasuk provinsi, kabupaten dan kota belum menyerap penghimpunan zakat secara masif dan optimal. Zakat profesi termasuk dalam kerangka fiqh kontemporer yang penghimpunannya cukup besar. Penelitian ini bertujuan untuk mengetahui faktor yang mempengaruhi intensi seseorang muzakki dalam membayar zakat profesi melalui Badan Amil Zakat Nasional (BAZNAS RI). Intensi muzakki ini akan didasari oleh Theory of Planned Behavior (TPB). Sebanyak 309 responden yang dianalisa menggunakan Partial Least Square Structural Equation Modelling (PLS-SEM). Hasil analisa kuantitatif berbasis PLS-SEM menunjukkan variabel Attitude Towards Behavior, Perceived Behavioral Control, Religiusitas dan Kualitas Pelayanan berpengaruh signifikan terhadap intensi muzakki membayar zakat profesi melalui Badan Amil Zakat Nasional (BAZNAS RI). Akan tetapi, variabel Subjective Norm ditemukan tidak signifikan terhadap intensi muzakki membayar zakat profesi melalui Badan Amil Zakat Nasional (BAZNAS RI).

.....Zakat has an important function to maintain economic stability and the welfare of Muslims. In Indonesia, the potential for zakat is very large, but zakat collection is still relatively low. The National Amil Zakat Agency (BAZNAS RI) both at the center, including provinces, districts and cities have not absorbed massive and optimal zakat collection. Profession zakat is included in the framework of contemporary fiqh whose collection is quite large. This study aims to determine the factors that influence the intention of a muzakki in paying profession zakat through the National Amil Zakat Agency (BAZNAS RI). This muzakki intention is based on the Theory of Planned Behavior (TPB). A total of 309 respondents were analyzed using Partial Least Square Structural Equation Modeling (PLS-SEM). The results of the quantitative analysis based on the PLS-SEM show that the Attitude Towards Behavior, Perceived Behavioral Control, Religiosity and Service Quality variables have a significant effect on muzakki's intentions to pay profession zakat through the National Amil Zakat Agency (BAZNAS RI). However, the Subjective Norm variable is found to be insignificant towards the muzakki's intention to pay profession zakat through the National Amil Zakat Agency (BAZNAS RI).