

Exploration of Trust in Institution Measurement Items on Compliance in Paying Zakat using Rasch Model

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ABSTRACT

Zakat is one way to distribute our assets to those in need, this practice is carried out in order to achieve a sustainable Islamic economic and social system. Many zakat institutions in all parts of the world experience problems regarding the low number of zakat payments to zakat institutions. This could be due to the lack of compliance and trust of the community towards the available zakat institutions. In this case, the researcher wants to know more about whether factors such as religiosity, peer influence, system justice, and trust in zakat institutions can affect the level of compliance/interest of the community in paying zakat in zakat institutions. The method used in this study is a quantitative method by distributing questionnaires made with Google Form. The sampling technique used in this research is purposive sampling technique. The number of samples collected in this study were 150 respondents. The data is processed using Rasch Model analysis with the help of Winstep software. The results of this study reveal that trust in zakat institutions has an important role in increasing one's compliance in paying zakat.

Key words: Religiosity, Peers, Justice, Trust, Zakat Compliance.

INTRODUCTION

As we know that zakat is part of the pillars of Islam, where zakat is something that must be carried out by Muslims, this is a form of perfection of our worship in the world, by setting aside some of the wealth we earn and have. for distribution to those in need. The rules regarding zakat have been stated in the Qur'an and hadith. The benefits that arise in the practice of zakat in the modern era like today is to make zakat as a form of effort to improve economic welfare for the community.

In encouraging the implementation of zakat, the Indonesian government has provided an official institution in terms of zakat management both collection and distribution to those entitled to receive zakat, the institution is called the Amil Zakat Agency, this institution is semi-

governmental and has two levels of tasks, namely the national level (Badan Amil Zakat National / BAZNAS), there is also a regional level named the Regional Amil Zakat Agency (BAZDA). As for the Amil Zakat institutions which are outside the scope of the government, the Amil Zakat Institutions, as well as the Government Amil Zakat Agency, are also divided into two levels of tasks, namely the National Amil Zakat Institutions (LAZNAS) and the Regional Amil Zakat Institutions (LAZDA).

In terms of zakat management, during the time of the Prophet Muhammad SAW, a forum consisting of twenty-five people who were given the mandate/mandate to collect and distribute zakat was established. The activities of collecting and distributing zakat were expanded and continued to the leadership of

the caliph Abu Bakr As-sidiq, and continued to the Caliph Umar Bin Khatab, then to the Caliphate of Usman Bin Affan, and was enforced until the Caliph Ali Bin Abi Talib to Umar Bin Abdul Aziz. Therefore, although there are many changes and updates regarding the payment of zakat to zakat institutions, this is not mandatory (Muhammad & Saad, 2016).

As a country with the largest Muslim community, of course Indonesia in its basic constitution has included various rules regarding the management of zakat through zakat amil bodies. This rule is stated in the Constitution No. 23 of 2011 concerning Zakat Management. In this law it is stated that those involved in the management of zakat within the amil zakat agency are people from the community/civil side and parties from the government. In practice, zakat management must refer to three important aspects, namely, trustworthiness, professionalism and transparency. These three aspects become benchmarks and main points in creating trust and confidence in zakat institutions.

If we pay attention, there are still many people who are not aware of the obligation to pay zakat on the assets they produce. On average they only know that zakat is only limited to zakat fitrah which is issued in the month of Ramadan. This is due to a lack of religious knowledge and an environment that is passively supportive of the importance of paying zakat. This may also be due to the lack of public trust in the amil zakat institutions in managing the zakat they issue. They prefer to distribute it themselves to those in need, this is considered more targeted according to the point of view of the zakat giver.

The focus of this study is to find out what factors can influence the interest of muzakki in paying zakat through amil zakat institutions. This focus is motivated by the lack of optimization in the collection of zakat due to the lack of public interest in paying zakat to zakat institutions. This

makes many people or muzakki choose to distribute their zakat directly to mustahiq, and it is feared that injustice will occur between mustahiq (Sanep & Hairunnizam, 2004 in Setiawan, 2018).

The religiosity factor is one of the factors that influence the interest of muzakki to pay zakat in zakat institutions (Azman & Zainol, 2015), (Siswantoro & Nurhayati, 2012), (Setiawan, 2017). This is in line with research conducted (Setiawan, 2018) that the distribution of zakat through zakat institutions is considered a form of religiosity in the form of obedience to Allah's commands, as well as a form of trust in zakat institutions for the mandate that has been given to them.

The moral reasoning factor, according to the theoretical basis put forward by (Piaget, 1932) and (Kohlberg, 1984) moral reasoning can develop not only through the role of the individual but on the other hand there are social relationships with the surrounding environment which can also affect the individual's moral reasoning. If we relate capital reasoning to the context of compliance, the level of individual moral reasoning is a fundamental concept that forms a compliance behavior. Therefore, the concept of moral reasoning becomes a benchmark for someone in terms of compliance in paying zakat.

The peer factor, the friendship environment is one of the factors that allows individuals to do or follow what other individuals do. According to (Bin-nashwan, Abdul Jabbar, & Aziz, 2021) Based on the social environment, zakat payments are strongly influenced by peers, this influence can be obtained through information and actions taken by peers. This influence may come from the encouragement of religious leaders, neighbors, business partners, friends, relatives or people who can provide direct and regular encouragement to the person.

System justice factor, one of the goals of zakat is to create justice among

community members, where some of the assets owned by well-off people are distributed to those in need. Therefore, the fairness of the system in the zakat institution (collection and distribution) must be clear, so that nothing unfavorable occurs, both from the muzakki side and from the mustahiq side. (Bin-nashwan et al., 2021). With the greater justice built into the zakat system, the stronger individual compliance in paying zakat will be.

The factor of trust in zakat institutions, scholars generally admit that non-profit organizations generally need public trust to achieve effectiveness, legitimacy, and financial and non-financial support. And also many researchers have shown that trust is an important factor in collaborative success. Therefore, Muslims today need adequate trust from the zakat institution to manage the mandate entrusted. Because the context of zakat is not like voluntary donations, zakat is a religious obligation that is handed down directly from the Almighty. However, the lack of trust in zakat institutions can encourage muzakki to distribute their own zakat directly to mustahiq (Bin-nashwan et al., 2021).

LITERATURE REVIEW

Zakat Compliance

Zakat as the third pillar of Islam, which is an obligation of a Muslim to be carried out in accordance with the provisions applicable in Islamic law. Zakat in language is called nummuw which means to grow and zidayah which means to increase. As for zakat according to syara' means obligatory rights (removed from property). In terms of its implementation, zakat is a social obligation for the wealthy (aghniya') after their wealth has met the minimum limit (nishab) within a year (haul). (Donni & Siahaan, 2019).

The purpose of zakat is to overcome the social gap between rich and poor. In

addition, zakat can also strengthen the relationship between humans and the creator and protect property from destruction. One of the benefits and wisdom of zakat is as a manifestation of faith in Allah SWT, fostering a high degree of humanity and noble character, eliminating miserliness, greed and materialism, increasing the peace of life, as well as cleaning and developing assets owned. (Hamzah & Kurniawan, 2020).

In Islamic belief, the principle of rationality towards zakat compliance does not only depend on material functions in life, but also on functions in the hereafter. Not only depends on fiscal burdens, such as costs and benefits, zakat compliance also depends on beliefs and spiritual factors (Bin-nashwan, Abdul Jabbar, Aziz, & Viswanathan, 2019). This is because zakat originally came from religious beliefs revealed by Allah SWT. Unlike the case of taxation that comes from the government's financial needs. This implies that zakat compliance can be assumed to be related to social and intrinsic factors, such as the influence of peers, system justice, moral values, and beliefs, as well as the influence of the surrounding environment. (Bin-nashwan et al., 2021).

Religiosity

Religiosity is defined as the extent to which a person is committed to religion and its teachings. In some literature, it is recognized that a person's character, attitude, and behavior are shaped by his religious beliefs (Abdullah & Sapiei, 2018). In various empirical studies, many have emphasized that intrinsic motivation such as religious values has a significant role in preventing or restraining violations or illegal behavior. So, it can be said that religious belief gives someone with a certain level of internal moral enforcement to act in line with the teachings of his religion as well as the applicable rules (Bin-nashwan et al., 2021).

On research (Salmawati & Fitri, 2018) states that religiosity has an influence on interest in paying zakat. In line with (Abdullah & Sapiei, 2018), which reveals that Islamic religiosity has a significant effect on zakat compliance behavior, meaning that a Muslim with stronger or higher religious values is more likely to comply with the obligation to pay zakat.

Peer Influence

Studies in the field of economics that have developed a lot, emphasize the role of social norms in predicting economic behavior, where the presence of peers has a large and significant impact on each individual's decision making in the routine of human social interaction. In Islam, it is emphasized that peers exert considerable influence and pressure on individuals, which can affect adherence to Islamic teachings (Bin-nashwan, Abdul Jabbar, et al., 2019). according to (Gächter, Gerhards, & Nosenzo, 2017) Having a deep understanding of peer influence is important, because people do not act in social isolation, but interact with others and observe their behavior patterns before making decisions.

According to (Bin-nashwan, Abdul Jabbar, et al., 2019), zakat as a form of worship in Islam which of course must be done based on Islamic law, colleagues such as peers, family, even religious leaders, are considered as one of the main factors in the normative side of strengthening motivation to pay zakat obediently. In line with (Andam & Osman, 2017), which states that the community, both family, peers, and religious leaders play an important role in increasing zakat compliance.

Slightly different in research results (Bin-nashwan, Abdul-jabbar, & Aziz, 2019), where peers show a significant relationship to compliance in paying zakat, but in a negative direction. This shows that zakat payers (muzakki) may or may not be completely surrounded by peers and other

colleagues with a high level of zakat compliance, which means that it can provide a negative relationship between zakat payers (muzakki) on zakat compliance.

System Fairness

The fairness of the zakat system involves at least two aspects, namely the first aspect of general justice used by the zakat management system in the assessment and allocation procedures in all processes related to zakat. Second, the views or opinions of zakat payers on zakat institutions are related to the benefits received by zakat recipients in exchange for reciprocal zakat. One's perception of the zakat system is one component that can be said to be very important, because the fairness of the zakat system used can instill obedient behavior in paying zakat. Where these perceptions can affect the assessment of zakat payers on system justice, such as related to the allocation of zakat funds (Bin-nashwan, Abdul Jabbar, et al., 2019).

Although researchers rarely research the fairness of the zakat system, theoretically a good understanding of the zakat system can instill a high level of compliance. The theory of justice assumes that the balance of input and output makes people feel treated fairly and equally, and can be used to explain compliance with justice or the rules of the zakat system. (Bin-nashwan et al., 2021).

Trust in Institution (Intervening)

According to Triyuwono (2014) in (Zainal, Bakar, Al, & Saad, 2016), belief is different for each person, has a different meaning, and each goal has a different impact and meaning. Trust plays an important role in society (Abdul-Rahman and Hailes, 2000) of individuals, groups or systems (Cook and Wall, 1980). Meyer et al. (1995) defines trust as the desire of one party to do things that are important to him without the control of the other party.

Buchel et al. (2013) also defines trust as a cultural norm, which is formed due to good management and occurs due to the influence of trusted, honest, and kind parties. Therefore, it is possible to establish and cultivate cultural norms through trust, and provide more space and opportunities for interaction and exchange between stakeholders and zakat institutions. Trust is a person's willingness to rely on another person when we have faith in him, this is the result of a process that gradually accumulates into a form of trust.(Hamzah & Kurniawan, 2020). Trust has three aspects of characteristics, including ability, integrity, motivation(Donni & Siahaan, 2019).

In encouraging zakat payers to comply with zakat, public trust in zakat institutions has an important role(Bin-nashwan et al., 2021). This study makes trust in zakat institutions as a moderator between other variables in their effect on zakat compliance.

METHODOLOGY

This research is a research with quantitative method. The data were analyzed using the Rasch model which was processed with the help of Winstep software. The use of the Rasch model in this study aims to validate the effect of the trust in institution variable

on a person's compliance in paying zakat. The Rasch model has the ability to produce appropriate statistical findings (fit statistics) in providing information to researchers related to whether or not the data obtained is ideal based on a person's high ability to provide answers to items through the level of difficulty.(Barus, Sinaga, & Moron, 2019)

The method in this study uses a survey through distributing questionnaires to respondents in accordance with the research objectives. This research questionnaire was made using Google Form. The number of respondents who have been collected from this research is a number of 150 respondents. This study uses purposive sampling as a sampling technique, namely the determination of the sample based on the criteria that have been set in accordance with the research objectives. The sample selected in this study were Indonesian citizens who paid zakat both in person and online and were at least 20 years old.

The reason for taking the sample criteria is based on the consideration that someone who is 20 years old is considered old enough to pay zakat both directly and online and has been able to generate income. In addition, someone who pays zakat regularly has his own perception of trust in the institution. A total of 24 question items are contained in the questionnaire given to respondents to measure respondents' trust in zakat institutions.

Table 1. Question Items To Measure Trust In Institutions

<i>Variable</i>	<i>Statement</i>	<i>Code</i>
Religiosity	I regularly pray five times	R1
	I fast regularly during Ramadan	R2
	I regularly pay zakat if I meet the specified criteria	R3
	I regularly read the Qur'an	R4
	I try to follow Islamic conjunctions in everything in my life	R5
	I always try to avoid small sins and big sins	R6
Peer Influence	Most people who are important to me will agree if I pay zakat online from the zakat platform	P1
	My co-workers will agree if I pay zakat online from the zakat platform	P2
	My family will approve if I pay zakat online from zakat platform	P3
	My friends will agree if I pay zakat online from zakat platform	P4
System Justice	In general, I feel that the current online zakat payment system is fair.	SF1

Variable	Statement	Code
	I believe that paying zakat online today is a fair system that institutions use to collect income	SF2
	I believe that the current online zakat payment system requires all zakat payers to pay their zakat fairly	SF3
	I believe that the current online zakat payment system does not require me to pay more than my fair zakat	SF4
	I am satisfied with the fair benefits that zakat recipients receive for the zakat I pay online	SF5
	The benefits received by zakat recipients are reasonable	SF7
Trust in Institutions	The platform that I use to pay zakat online can be relied on to disclose information on zakat funds honestly	T1
	The platform that I use to pay zakat online can be relied on to act in accordance with the Shari'a in all its activities	T2
	The platform that I use to pay zakat online can be relied on to have a management that has members in good standing	T3
	The platform that I use to pay zakat online can be relied upon not to allocate zakat funds for other services	T4
	The platform that I use to pay zakat online is reliable not to exploit zakat payers	T5
	The platform that I use to pay zakat online is reliable not to exploit zakat recipients	T6
Zakat Compliance	I pay zakat online	Z1
	I pay zakat directly to zakat institutions	Z2

Respondents were asked to evaluate the statements given in the questionnaire on five Likert Scales (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree) by filling in the provided fields.

RESULTS

Item Value Test

Table 2 is an item value test that provides information about the log for each item and provides an overview of the difficulty level of the question items answered by respondents in this study. The item value measures are ordered from the highest score (the item that is most difficult to approve) to the lowest grade (the item that is easiest to approve).

Based on table 2, it can be seen that the item with the highest score or the most difficult to agree on by the respondent is the item code T4 with a logit value of +0.53. While the questions that are easily agreed by the respondents are the item code T6 with a logit value of -0.16.

Table 2. Item Value Test

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Item STATISTICS: MEASURE ORDER
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|ENTRY| TOTAL TOTAL | MODEL| INFIT | OUTFIT | PTMEASUR-
|EXACT MATCH| | | | | |
|NUMBER SCORE COUNT MEASURE S.E. |MNSQ| ZSTD|MNSQ| ZSTD|CORR. EXP.|
|OBS% EXP%| Item | | | | | |
|---|---|---|---|---|---|---|
| 4 591 150 .53 .26| .74|-1.58|.43|-2.62|.94|.92|
84.3 84.3| T4 |
| 5 597 150 .11 .26|1.04|.31|.65|-1.32|.93|.92|
81.0 83.5| T5 |
| 1 601 150 -.16 .26|1.51|2.77|1.10|.44|.87|.92|
78.5 83.3| T1 |
| 2 601 150 -.16 .26|.82|-1.15|.65|-1.31|.92|.92|
87.6 83.3| T2 |
| 3 601 150 -.16 .26|.89|-.68|.68|-1.18|.92|.92|
84.3 83.3| T3 |
| 6 601 150 -.16 .26|.95|-.23|.62|-1.44|.92|.92|
89.3 83.3| T6 |
|-----|
| MEAN 598.7 150.0 .00 .26|.99|-.1|.69|-1.2| |
84.2 83.5| |
| P.3D 3.7 .0 .26|.00|.25|1.4|.20|.9| |
3.6 .4| |
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Item Value Conformity Test (Fit Order Item Value Test)

The fit order item value test is carried out to find out information about whether or not an item is appropriate. Items are ordered from the least suitable (misfit) to the most suitable (fit). To check the suitability of the items for each item, the INFIT MNSQ value is used which is then compared with the sum of the mean and standard deviation values. If the logit value shows a greater value, then this indicates that the item is unsuitable or in a misfit state.

Table 3. Fit Order Item Value Test

Item STATISTICS: MISFIT ORDER

ENTRY	TOTAL	TOTAL		MODEL	INFIT	OUTFIT	PTMEASUR-
AL EXACT MATCH							
NUMBER SCORE COUNT MEASURE	S.E.	MNSQ	ZSTD MNSQ	ZSTD CORR.	EXP.		
OBS% EXP% Item							
1 601 150	-.16	.26 1.51	2.77 1.10	.44 A	.87	.92	
78.5 83.3 T1							
5 597 150	.11	.26 1.04	.31 .65	-1.32 B	.93	.92	
81.0 83.5 T5							
6 601 150	-.16	.26 .95	-.23 .62	-1.44 C	.92	.92	
89.3 83.3 T6							
3 601 150	-.16	.26 .89	-.68 .68	-1.18 c	.92	.92	
84.3 83.3 T3							
2 601 150	-.16	.26 .82	-1.15 .65	-1.31 b	.92	.92	
87.6 83.3 T2							
4 591 150	.53	.26 .74	-1.58 .43	-2.62 a	.94	.92	
84.3 84.3 T4							
MEAN 598.7 150.0	.00	.26 .99	-.1 .69	-1.2			
84.2 83.5							
P.SD 3.7 .0	.26	.00 .25	1.4 .20	.9			
3.6 .4							

Based on table 3, the number of logit items from the mean (mean) and standard deviation (0.99 + 0.25) is 1.24. This can be interpreted that there is one question item with item code T1 which is worth 1.51. This item is considered inappropriate because the logit value of the item has a value greater than the sum of the mean and standard deviation (1.24).

Unidimensionality Test (Unidimensionality Test)

Unidimensionality test is a test carried out to evaluate the ability of an instrument developed to measure what it is supposed to

measure (Sumintono & Widhiarso, 2013). This study aims to ensure the ability of the instrument to be measured, namely trust in zakat institutions. The analysis of the Rasch model uses principal component analysis of the residuals.

If the percentage value of unidimensionality is 20%, it can be interpreted that the instrument has been fulfilled. The raw variance value of 60% means special, while 40% means better. In addition, the unexplained variance value has an ideal limit that needs to be considered, which is no more than 15%.

Table 4. Unidimensionality

Table of STANDARDIZED RESIDUAL variance in Eigenvalue units = Item information units

	Eigenvalue	Observed
Expected		
Total raw variance in observations =	23.9352	100.0%
100.0%		
Raw variance explained by measures =	17.9352	74.9%
74.8%		
Raw variance explained by persons =	16.2412	67.9%
67.7%		
Raw Variance explained by items =	1.6940	7.1%
7.1%		
Raw unexplained variance (total) =	6.0000	25.1% 100.0%
25.2%		
Unexplnd variance in 1st contrast =	1.6623	6.9% 27.7%
Unexplnd variance in 2nd contrast =	1.4450	6.0% 24.1%
Unexplnd variance in 3rd contrast =	1.1757	4.9% 19.6%
Unexplnd variance in 4th contrast =	1.0742	4.5% 17.9%
Unexplnd variance in 5th contrast =	.6390	2.7% 10.6%

Based on table 4, it can be seen that the raw variance value is 74.9%. This can be interpreted that the value meets the requirements of unidimensionality because it exceeds 20%. In addition, there is no unexplained variance value that exceeds 15% which indicates that all

unidimensionality requirements have been met properly.

Rating Scale Test (Rating Scale Test)

The Rating Scale Test, which is shown in table 5, is a test that aims to verify whether

or not the respondent's understanding of the rating options used in this study is good or not. In this study, the questionnaire given to the respondents used a Likert scale, which consisted of five choice scales for each question item. The scale is strongly disagree, disagree, neutral, agree, and strongly agree.

Based on table 5, it can be seen the average value of observations (observation average) starting from the logit value of -8.6 for the choice of score 1 (strongly disagree), logit -2.28 for the choice of score 2 (disagree), logit -0.02 for choice score 3 (neutral), logit 5.86 for choice score 4 (agree), and logit 9.59 for choice score 4 (strongly agree). The logit value that experienced a significant increase from a score of 1 to 5 can be interpreted that the respondent is quite responsive to the difference in the ranking scale.

Table 5. Rating Scale

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY	OBSERVED	OBSVD	SAMPLE	INFIT	OUTFIT	ANDRICH	CATEGORY	
LABEL	SCORE	COUNT	% (AVRGE	EXPECT	MNSQ	MNSQ	THRESHOLD	MEASURE
1	1	11	1	-8.57	-8.60	.49	.37	NONE (-8.05) 1
2	2	6	1	-2.28	-2.70	1.31	.45	-6.87 -5.82 2
3	3	221	25	-.02	.01	1.01	.66	-4.77 -1.26 3
4	4	404	45	5.86	5.86	.92	.76	2.25 5.82 4
5	5	258	29	9.59	9.56	1.02	.72	9.39 (10.49) 5

OBSERVED AVERAGE is mean of measures in category. It is not a parameter estimate.

Respondent Suitability Test (Person Fit Order)

Person fit order in this study provides information related to the suitability of respondents' answers with the model. Based on the table of research results on the Rasch modeling, the number of logit items from the mean and standard deviation is: $0.69 + 1.06 = +1.75$. This calculation can be used not only to check items, but also to check the fit and misfit of each person (respondent) using the INFIT MNSQ value. This shows that there are 10 respondents or 6.67% of the total respondents who are considered misfit because they have a greater INFIT MNSQ value.

Scalogram

The analysis of respondents who fall into the misfit category based on the person fit

order can be further analyzed using a scalogram. A scalogram or it can also be called a Guttman matrix is a test carried out to identify the presence of respondents who are misfit or inappropriate (Sumintono & Widhiarso, 2013)

Table 6. Scalogram

GUTTMAN SCALOGRAM OF RESPONSES:

Person	Item	141	+444555	141L	143	+444444	143L	
10	+444554	101L	10	+444554	101L	148	+444444	148P
53	+444555	053L	53	+444555	053L	21	+444434	021L
75	+545444	075L	75	+545444	075L	24	+444443	024P
78	+345454	078L	78	+345454	078L	106	+444443	106P
101	+345455	101P	101	+345455	101P	115	+345434	115P
5	+544444	005L	5	+544444	005L	8	+544444	008P
8	+544444	008P	8	+544444	008P	43	+444343	043L
22	+544444	022L	22	+544444	022L	90	+444334	090P
33	+444454	033P	33	+444454	033P	108	+444343	108L
38	+444454	038P	38	+444454	038P	19	+444333	019P
39	+445444	039P	39	+445444	039P	61	+444333	061L
72	+454444	072P	72	+454444	072P	77	+444333	077P
103	+544444	103L	103	+544444	103L	87	+434244	087L
128	+544444	128L	128	+544444	128L	105	+443424	105L
4	+444444	004P	4	+444444	004P	119	+443433	119P
9	+444444	009P	9	+444444	009P	140	+343443	140L
17	+444444	017P	17	+444444	017P	144	+343444	144P
18	+444444	018P	18	+444444	018P	15	+433334	015P
23	+444444	023P	23	+444444	023P	107	+434333	107P
26	+444444	026L	26	+444444	026L	131	+333533	131L
31	+444444	031L	31	+444444	031L	135	+333443	135P
35	+444444	035P	35	+444444	035P	41	+433333	041L
36	+444444	036L	36	+444444	036L	52	+433333	052P
40	+444444	040L	40	+444444	040L	56	+343333	056L
42	+444444	042P	42	+444444	042P	62	+343333	062P
44	+444444	044L	44	+444444	044L	65	+333343	065L
47	+444444	047L	47	+444444	047L	99	+334333	099L
57	+443544	057P	57	+443544	057P	136	+334333	136P
59	+444444	059P	59	+444444	059P	2	+333333	002P
66	+444444	066L	66	+444444	066L	25	+333333	025L
67	+444444	067P	67	+444444	067P	28	+333333	028P
71	+444444	071L	71	+444444	071L	29	+333333	029P
74	+444444	074P	74	+444444	074P	37	+333333	037L
80	+444444	080L	80	+444444	080L	45	+333333	045P
83	+444444	083P	83	+444444	083P	46	+333333	046P
86	+444444	086P	86	+444444	086P	58	+333333	058P
91	+444444	091L	91	+444444	091L	60	+333333	060L
95	+444444	095P	95	+444444	095P	64	+333333	064P
96	+444444	096L	96	+444444	096L	68	+333333	068P
104	+444444	104L	104	+444444	104L	69	+333333	069P
112	+444444	112P	112	+444444	112P	73	+333333	073P
114	+444444	114P	114	+444444	114P	76	+333333	076P
117	+444444	117L	117	+444444	117L	85	+333333	085L
121	+444444	121P	121	+444444	121P	94	+333333	094P
122	+444444	122P	122	+444444	122P	97	+333333	097P
123	+444444	123L	123	+444444	123L	113	+333333	113P
124	+444444	124P	124	+444444	124P	125	+333333	125L
126	+444444	126L	126	+444444	126L	137	+333333	137L
127	+534444	127P	127	+534444	127P	138	+333333	138P
132	+444444	132P	132	+444444	132P	139	+333333	139P
133	+444444	133L	133	+444444	133L	89	+442322	089L
134	+444444	134P	134	+444444	134P	1	+121111	001L
142	+444444	142L	142	+444444	142L	116	+111111	116L

Scalogram can explain the response given by someone who does not fit the ideal model. Based on the scalogram, it can be seen that 10 respondents are misfit with the ideal model, namely 057P, 127P, 089L, 115P, 101P, 032P, 087L, 078L, 131L, and 105L. Respondents 057P and 032P answered 5 (Strongly Agree) and respondents 127P, 115P, 101P, 078L, and 105L answered 4 (Agree) for the question item T4 which is difficult to agree.

In addition, respondent 131L is unique in the answers given, namely for item T4 which is difficult to agree, he answers 5 (Strongly Agree), while for item T6 which is easy to agree, he answers the opposite 3 (Neutral).

Analysis using the Rasch model can detect respondents' answers more precisely even if there is missing data or no respondent's answers in the given question items.

DISCUSSION

This study theoretically enriches the literature on zakat, especially about the factors that affect a person's compliance in paying zakat. The variable of trust in zakat institutions has an important role in increasing one's compliance in paying zakat. This is in line with the results of research conducted by (Bin-nashwan et al., 2021) that trust in zakat institutions plays an important role with socio-economic factors so that it can affect compliance. In practice, the results of this study can help zakat institutions in developing strategies and implementing effective policies.

The purpose of this study has been achieved, but there are some limitations that can be improved for future research. Further research can increase the number of respondents, expand the object of research, and add other variables that can affect a person's compliance in paying zakat.

CONCLUSION

This study aims to validate the trust in institution variable on a person's compliance in paying zakat either directly or through an online platform. The results of this study indicate that the item with the highest score or the most difficult to agree on by the respondents is the item code T4 with a logit value of +0.53. While the questions that are easily agreed by the respondents are the item code T6 with a logit value of -0.16. In addition, the fit order value test shows the number of logit items from the mean (mean) and standard deviation ($0.99 + 0.25$) is 1.24. This can be interpreted that there is one question item, namely the T1 item code with a value of 1.51 which is considered inappropriate because the logit value of the item has a value greater than the sum of the mean and standard deviation (1.24).

The raw variance value in this study was 74.9%. This can be interpreted that the value meets the requirements of unidimensionality because it exceeds 20%. In addition, there is no unexplained variance value that exceeds 15%, indicating that all unidimensionality requirements have been met properly. Based on the person fit order test, there are 10 respondents or 6.67% of the total respondents who are considered misfit because they have a greater INFIT MNSQ value.

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