

The Influence of Transparency and Social Media on Zakat Payment Intentions in LAZISMU Central

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ABSTRACT

One of the reasons for the suboptimal collection of zakat in Indonesia is the existence of a gap between the enormous potential for zakat and the actual collection efforts by zakat institutions. Researchers assume that zakat institutions (LAZ) need to take progressive steps by improving a more credible, professional, and transformative digitalization system. One way to achieve this is by optimizing transparency and social media within the digital system. The aim of this research is to determine the influence of transparency and social media on the intention to pay zakat at LAZISMU Pusat. This research is quantitative in nature and employs purposive sampling as the methodology. The research sample consists of 200 respondents. Data collection was done using questionnaires distributed through Google Forms. Data analysis was performed using Partial Least Square-Structural Equation Modeling (PLS-SEM) and processed using SmartPLS software. The results of this research indicate that transparency and social media have a positive and significant influence on the intention to pay zakat income at LAZISMU Pusat. Therefore, this study provides managerial implications for zakat institutions that transparency and social media are crucial in encouraging Muslim communities to pay zakat, whether they are in Jabodetabek or outside the Jabodetabek region.

Keywords: *Transparency, Social Media, Zakat Intention*

INTRODUCTION

The development of science and technology (IPTEK) in recent times has paved the way for convenience in every aspect of human life, including political, social, economic, cultural, and health aspects, as well as other aspects that have experienced changes due to the influence of technological advancements made by modern humans today. The increasingly complex and limitless needs of humans have led to many changes in activities from before the pandemic to now entering the era of the New Normal. According to the Big Indonesian Dictionary (KBBI), technology refers to the entire means to provide goods necessary for the

sustainability and comfort of human life. In simple terms, technology means anything that provides convenience in practical living.

From the current phenomenon, one of the sectors that has experienced significant influence from technological advancements is the economic sector. Traditional buying and selling transactions have now transitioned into the realm of digital (modern) economy.

LAZISMU, as an institution for zakat, infaq, and shadaqah, which operates in the social and community sector and has the task of collecting, empowering, and productively distributing zakat, infaq, and

shadaqah funds, whether through individuals, institutions, companies, or other entities, are expected to provide better welfare and improved livelihoods for the community. (Lenox, Daniel, 2019) One of the important considerations for LAZISMU as a social-community institution in creating a prosperous society is to always maximize the management process of zakat, infaq, and shadaqah, which includes three important aspects: collection, empowerment, and distribution of ZIS in an integrated manner, enabling people to live productively and independently. Therefore, according to researchers, the development of digital technology can provide convenience for zakat, infaq, and shadaqah institutions (LAZISMU).

In efforts to maximize the collection of zakat, we need to understand the meaning of optimization. Winardi defines optimization as a measure that leads to the achievement of goals. According to S. Rao John Wiley & Sons, optimization is the process of achieving a state of maximum or minimum value of a function, and Poerdwadarminta states that optimization is the result achieved according to one's desires. (Winardi, 2020) Therefore, the collection of zakat that occurred after the Covid-19 pandemic can be more optimal through digital platforms, so that the enormous potential of zakat can be realized for the community, especially for people who are able to pay zakat.

With the targeted implementation of zakat, the disparities and disparities that are increasingly felt in society will slowly be eliminated. Because zakat is conceptually the main instrument for erasing economic inequality and becomes a stimulus for economic activity by distributing and equalizing purchasing power in society, so that when zakat is implemented well, it can be ensured that a society that is more prosperous and able to live more will be created. So there needs to be collective cooperation that must be established by each zakat institution in order to maximize the zakat collection process which will hopefully be easier and more practical to carry out in

this era. current developments in digital technology. (Rohim, Ade Nur, 2020)

In fact, it is still felt that zakat collection is currently not running optimally, considering that the actual collection carried out is still far from the current zakat potential, based on data released in 2020, the national zakat potential is IDR 327.6 trillion, only IDR 71.4 trillion or 21.7 percent collected. (Mulyono, Sujanu Hartono, Qurroh Ayuniah and Ibdalsyah, 2022) This means that zakat collection should have great potential in improving the people's economy. However, in reality, there is still a gap between potential zakat and real income, so this can have implications for an unstable management process and uneven distribution for mustahik. Some data was explored regarding the still not optimal collection of zakat via digital platforms at Central LAZISMU. *First* There is still a lack of public literacy regarding the importance of paying zakat, the two feelings of materialism and hedonism that shackle society today make life more individualistic without considering the social needs that must be carried out by every Muslim, in this case the expenditure of zakat, considering that in the current era the needs of society are increasingly complex and sometimes cannot differentiate between primary or secondary needs so that zakat is not a priority, thirdly there is a lack of massive socialization to the community regarding the use of digital platforms which should make it easier for people to distribute their zakat practically, in fact some people are confused about how to distribute it, and in the end they only distribute zakat to their closest neighbors who are consumptive in nature, and fourthly, the lack of media or digital channels that they own means that zakat collection is not really seen by some people. (Muktiono, Zakat Collection Problems at Central LAZISMU, 2023)

From the several phenomena that occur above, the zakat institution (Central LAZISMU) needs to implement various methods, patterns or strategies in order to optimize zakat collection that is more

integrated and massive and is able to maximize the digital platform as a tool that can guarantee efficiency in the collection process. On the one hand, essentially zakat will not be collected optimally if the existence of muzaki, amil zakat, and society do not work together or operate separately. (Antonio, 2020) So in the current technological era, the existence of amil zakat is very important in massifying digital platforms, so that previously they distributed their zakat manually or only to their neighbors, now with the digital platform they are able to provide convenience and can distribute it through institutions that have full authority in the zakat management process.

LITERATURE REVIEW

Zakat Knowledge

In terms of terminology, zakat is isim masdar from the words zaka-yazku-zakah. Because the basic word for zakat is zaka which means blessing, growth, cleanliness, goodness and increase. From this definition, giving zakat by a Muslim can make his heart and soul cleaner and purer. (FN, Rizaludin, 2016) Zakat according to terms Islam means "a certain level of wealth, which is given to those who are entitled to receive it, with several conditions. Meanwhile, according to Islamic jurisprudence scholars, zakat according to the term means a certain amount of property that Allah requires to be handed over to entitled people and issued in a certain amount. (FN, Rizaludin, 2016) True to name Zakat itself is besides at-tathir. or purifying property and its owners, also aims to achieve community welfare. (Rafi, Mu'inan, shi, 2011) Then on the other hand, zakat has a purpose to carry out spiritual development, get rid of snobbery and clean up assets. (Siddiq, Sapiudin, 2016)

In the context of the current era of globalization, zakat which was implemented during the time of Rasulullah SAW in the 14th century cannot be applied as it is today. It is the differences in the conditions that

make us have to do a lot of research and update strategies on how this zakat can be implemented well, therefore These efforts can be overcome by communities experiencing poverty and marginalization at this time with a more appropriate institutional system without eliminating the conditions.

Zakat Management Transparency

Transparency is the presentation of everyone's reporting transparently and nothing is hidden, relating to its implementation and management, with the elements that form the basis for making decisions and carrying out these activities. Then transparency or openness has meaning, policies that are carried out and implemented in mechanisms or regulations that are clearly established by the institution. (Kabib, Nur, Ahmad Ulil Albab Al Ummar, Ana Fitriani, Lora Lorenza, Muamar Taufiqi Lutfi, Mustofa, 2021) In another sense, it is stated that transparency is the provision of comprehensive and detailed reports to stakeholders regarding operations or management performance as a basis for decision making and the process of implementing activities. (Antonio, 2020). Meanwhile, in another definition, transparency is openness in policies for submitting supervisory reports, openness in making decisions, and openness of information for users of financial reports that is material and relevant, whether for companies/investors, institutions or the general public. (Putri, Reisyah Aulia, Efri Syamsul Bahri, Dadang Romansyah, 2022)

From the definition above, transparency is a very important and fundamental component of an institution or institution in carrying out governance, both companies, social institutions and other institutions which have an obligation to report in a completely open, detailed and comprehensive manner. So that what is done can truly be accounted for and does not give rise to misperceptions or even arouse suspicion from the public towards an

institution, so that with the transparency that is carried out, the public or everyone can be more confident and feel free about what they do in an institution. interest.(Antonio, 2020)

In the context of the current modern era, the existence of digital technology certainly needs to be addressed with things that can provide appropriate understanding to the public. Therefore, in this era of open information, every existing institution must be able to carry out its operational management processes with great care and accuracy. Among the things that can be done is implementing a system that is transparent to stakeholders, by adhering to the principle of openness, conveying complete data, and not covering it up. As in other research, openness means that the information conveyed must be complete, accurate and timely to all stakeholders.(Antonio, 2020)

In the Qur'an, surah at-taubah verse 60, in essence, the distribution of zakat funds must be carried out to 8 groups (ashnaf), namely the needy, the poor, those receiving zakat, converts to Islam, servants, people in debt, and Ibn Sabil.(Putri, Reisyah Aulia, Efri Syamsul Bahri, Dadang Romansyah, 2022, p. 66)In simple terms, when the principles of transparency in managing zakat funds can be implemented well and then coupled with the existence of the role of amil who has qualified competence, the trust of muzaki will increase, so that the interest/intention of muzaki to pay zakat to institutions digitally will increase, as Nur Kabib's research saysThe higher the transparency in zakat institutions, the greater a person's trust will be. This is because there is an urge within a person to be able to choose an institution that is transparent. So this is in line with the theory of interest, namely social motives which means arousing people to carry out certain activities.(Kabib, Nur, Ahmad Ulil Albab Al Ummar, Ana Fitriani, Lora Lorenza, Muamar Taufiqi Lutfi, Mustofa, 2021)

H1: Transparency has a positive influence on people's intention to pay zakat at Central LAZISMU

Social Media

Social media is a medium used by humans to interact, collaborate, share and communicate with other users virtually. On the other hand, social media is a system that represents a person's self in digital spaces as a forum for communicating, expressing themselves and establishing relationships online via the internet, without having to meet physically in person.(Ernawati, Atika Husaini, and Irham Pakkawaru, 2020)

In another sense, social media is termed as online media with users who can easily participate, share and create content including blogs, social networks, wikis, forums and virtual worlds. It can be concluded that social media is a means of communication interaction that can be carried out by everyone easily through virtual (digital) channels without having to meet physically (in person). The convenience that occurs on social media has become a new culture that can be enjoyed by the public, especially in the process of disseminating information.(Mulyono, Dedi et al, 2016)

Social media was created not only as a tool to make a person's activities easier, but the widespread use of social media is now done to increase velocity, and convey concepts in a systematic way to create a clearer direction in life that is based on one's ideology or policy to be more transformative and valuable. , so this is in line with the understanding defined by Andreas Kaplan and Michael Haenlein, namely social media as a group of internet-based applications that build on the basis of WEB 2.0 ideology and technology which allows the creation and exchange of user-generated content. (Herman, Herman, 2019)

a. Social Media Features

The use of social media after the Covid-19 pandemic is now increasingly being used by various groups, apart from being able to provide convenience for various people's needs, social media is also present as a forum for exchanging information, carrying out transactions and educational facilities that can be

accessed by every user through features-features displayed. Among the features displayed on social media include: Facebook, Twitter, Whatsapp, Instagram, and YouTube which can become a forum for campaigning for zakat, infaq, and alms to the community. Online social interaction will be very beneficial when various features: information, campaigns and promotions are used appropriately, taking into account the needs of society, in this case the obligation to pay zakat for every Muslim.(Muttaqien, Muhammad Khaerul;, 2022)

b. Social Media Indicators.

1. Social Media Use Trust

Public trust in social media depends on the usefulness of the tool, according to Antony Mayfield the purpose of social media is as a means to collaborate, share ideas, and work together to create, think, debate, find people who can be good friends, find partners, and build a community. Apart from that, with the speed of information that can be accessed easily, social media is a space that can provide comfort for its users.(Herman, Herman;, 2019)Based on the information above, people will start to be interested and believe when social media becomes a space to carry out many activities, all of which can be useful and provide convenience for themselves and others. When these functions are known and realized by everyone, in this case muzaki and the public in general will believe in being able to use social media as a means of finding information about ZIS, which is equipped with various useful content.

2. Ease of Zakat Information

The presence of social media today really determines whether

or not people want to or are interested in being able to pay zakat to institutions, in this case Central LAZISMU. So the researcher suspects that with the massive increase in interesting content related to literacy that educates about zakat, then adding digital services which are of course complete and of high quality will be able to encourage people to pay zakat through zakat management institutions, this is proven by research conducted by Dedi Mulyono social media has a positive influence on the intention to donate to zakat houses. This is proven through easy access to information and content disseminated to the public via social media.(Mulyono, Dedi et al;, 2016)

H2: Social Media Has a Positive Influence on People's Intention to Pay Zakat at Central LAZISMU

Intention to Pay Zakat

In the Big Indonesian Dictionary (KBBI), intention means someone's will or wish to do something. Interest is a motivation that arises in every individual to encourage him to do things based on his desires which is associated with thoughts and feelings.(Rhamadani, Rizki Yanura, Meri Indri Hapsani;, 2022)In other research, interest is a psychological condition or state that arises from within a person, which tends to generate feelings of liking and interest, so that a person will have a strong urge to realize the goals they want to achieve.(Putri, Reisyah Aulia, Efri Syamsul Bahri, Dadang Romansyah;, 2022)

People will be moved when they have a strong intention or interest in a product, brand, or other thing that can attract or like them. In the context of muzaki, one of the concepts of worship that must be put forward is to make one's intention complete in

worship.(Putri, Reisyah Aulia, Efri Syamsul Bahri, Dadang Romansyah, 2022) Therefore, it is very important for the Muslim community to have a high awareness of their obligation to pay zakat to institutions. Because essentially a person giving zakat regularly will be able to improve a person's standard of living for the better, especially for those mustahik who need empowerment to be free from the poverty that binds them.

DATA AND METHODOLOGY

Data Collection and Sampling Techniques

This methodology is carried out through quantitative research by applying a survey design. Quantitative methods include submitting numerical and statistical data about important matters.(Jastacia, Bella, Dinda Ismu Asyifa, 2021)DaIn this research, the researcher created a Google questionnaire which was distributed to the social media of the respondents chosen by the researcher, and were required to be able to answer questions which would later be used as a measuring and consideration tool in the research carried out.

There is a population that researchers use, namely first, people who do not yet have an interest in being able to pay zakat to institutions but are financially secure or already have obligatory zakat based on the nisab they already have. Second, people who do not yet have an obligation to pay zakat, but potentially have the intention to pay zakat at institutions. Third is the muzaki who are at LAZISMU Center who are already familiar with zakat institutions by literacy and background. In this population the researcher will carry out around 220 respondents who will later become the objects of the research

carried out.

In this research, researchers used a non-probability sample, namely purposive sampling. purposive sampling is sampling that is carried out by chance and then met before the survey is carried out, potential respondents are given an explanation of the research indicators in the form of statements so that the results of the respondents' answers obtained from the sample will later represent the characteristics of the population. In this case, to carry out purposive sampling, researchers need good consideration as to how to produce samples that will be useful and representative.(Katiandagho, Christian, 2014) In this study researcher took 200 samples. This is done to see how willing the community is to be able to distribute/pay their zakat to institutions. The data collection technique was carried out by giving a number of structured written questions to research respondents regarding their responses to the various variables studied in this research. The instrument given to respondents was using a 5-point Likert scale technique as a tool to measure research variables. In this questionnaire, respondents will be able to choose answers from the positive statements proposed by the researcher, consisting of 5 alternative answers. Score 1 for the answer to the statement Strongly Disagree (STS), Score 2 for the answer to the statement Disagree (TS), Score 3 for the answer to the statement Neutral (N), Score 4 for the answer to the statement Agree (S),

In this research, the instrument used was a questionnaire. This questionnaire is a data collection technique that is carried out through a set of questions and/or written statements which are then answered honestly by the respondents.

Table 1. Definition of Research Variables

Variable	Definition	Number of Items	Reference
Zakat Management Transparency (X1)	(Septiarini, 2011) explains <i>Transparency</i> is an open policy for submitting supervisory reports, openness in making decisions, and openness of information for users of financial reports that is material and relevant, whether for companies/investors, institutions, or the general public. (Putri, Riesya Aulia, Efri Syamsul Bahri, Dadang Romansyah;, 2022)	4 Items	(Putri, Reisya Aulia, Efri Syamsul Bahri, Dadang Romansyah;, 2022) (Salman, Kautsar Riza;, 2022)
Influence of Social Media (X2)	(Ermawati Et. Al, 2020) <i>Social media</i> is a medium used by humans to interact, collaborate, share and communicate with other users virtually. On the other hand, social media is a system that represents a person's self in digital spaces as a forum for communicating, expressing themselves and building relationships online via the internet, without having to meet physically in person. (Ernawati, Husaini, Pakkawaru;, 2020)	5 Items	(Mulyono, Dedi, Muhammad Syamsun, Mukhamad Najib;, 2016) (Jastacia, Bella, Dinda Ismu Asyifa;, 2021)
Muzaki's Intention to Pay Zakat (Y)	(Mardina, & Lihawas 2019) Intention is a person's desire to do something accompanied by a feeling of sincerity from the heart. The muzaki's intention to pay zakat to LAZISMU is influenced by several factors, including the good reputation of the institution, external encouragement (social motives), and the muzaki's high sense of awareness.	5 Items	(Putri, Riesya Aulia, Efri Syamsul Bahri, Dadang Romansyah;, 2022) (Mukhlis, Muhammad Nur, Zulfahmi;, 2018)

RESULT AND DISCUSSION

Respondent Characteristics

The resulting data includes gender, age, highest level of education, occupation, income/income, domicile of origin and characteristics as a muzaki and Central LAZISMU muzaki number. From the data collected by researchers from 200 respondents, 101 of them were female

respondents.(50.5%) and 99 men (49.5%). Regarding age, it is dominated by aged 21-25 years were 166 respondents (83%), aged 26-30 years were 17 respondents (8.5%), aged 31-35 years were 11 respondents (5.5%), and aged 51-55 years were 6 respondents (3%). Based on education ieThe majority of respondents were dominated by high school education, namely 117 respondents (58.5%), 71 respondents (35.5%), S1 education, 3 respondents

(1.5%), and 2 respondents (1.5%) with D3 education. %). So the researchers can conclude that the respondents in this study were dominated by those who had completed high school education. Followed by respondents who have student status as many as 127 people (63.5%), who work as Private Employees as many as 23 respondents (11.5%), who work as Teachers as many as 7 respondents (3.5%), then 7 respondents worked as housewives (3.5%), 5 people worked as zakat collectors (2.5%), and then 3 respondents worked as civil servants (1.5%). Type of work, respondents who do not have a job are 93 people (46.5%), then those who already have an income of <4 million are 86 respondents (43%), then there are 15 respondents who already have an income of >4-6 million (7.5%), then there are 3 respondents who already have an income of >6-8 million. people (1.5%), then 1 person (0.5%) already has an income of >8-10 million, and 2 respondents (1%) have an income of >10 million. Based on domicile, 78 respondents were domiciled in West Java (39%), 50 respondents were in DKI Jakarta (25%), then 24 respondents were in the Banten region (12%), then 24 respondents were in the Java region. In the middle there were 15 respondents (7.5%), and then those in the East Java region were 9 respondents (4.5%), while those in other areas were only around 2 respondents.

Measurement Model (Outer Model)

Convergent validity or what is called the convergent validity test is intended to see the existence of a correlation between the indicators used in a study. In a study, it can be said to meet the requirements for convergent validity if the indicators used in a variable construct are correlated with each other. According to Hair Et Al, (1998), in research that is confirmatory, the loading factor value must be >0.70, while for research that is explanatory, the loading factor value is 0.6-0.7. However, this study uses a value of 0.60, so indicators with a value <0.60 will be removed from the model. After processing the data using smartPLS

4.0, the loading factor results can be shown as follows:

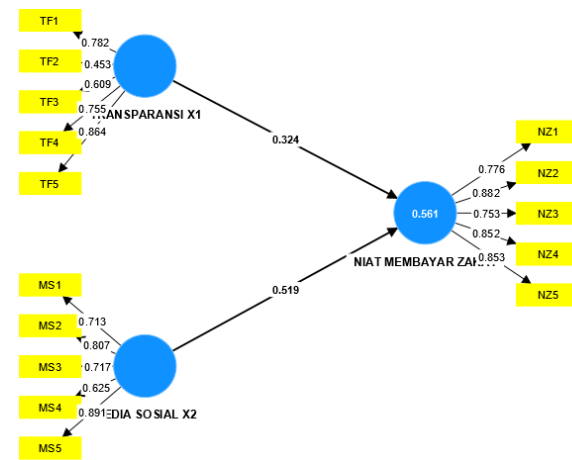


Figure 1. Loading Factor Value First Stage Testing

Source: SmartPLS Management

Table 2. Outer Loading First Stage Testing

Code	Load	Evaluation
MS1	0.713	Valid
MS2	0.807	Valid
MS3	0.717	Valid
MS4	0.625	Valid
MS5	0.891	Valid
NZ1	0.776	Valid
NZ2	0.882	Valid
NZ3	0.753	Valid
NZ4	0.852	Valid
NZ5	0.853	Valid
TF1	0.782	Valid
TF2	0.453	Invalid
TF3	0.609	Valid
TF4	0.755	Valid
TF5	0.864	Valid

Source: SmartPLS Management

From the results of data management using smartPLS in the table above, there is one indicator, namely TF2, which has a value of 0.453, meaning that the value is less than 0.60, so the TF2 indicator can be removed from the model. This shows that variable indicators with factor loading values >0.60

have a high level of validity, while variable indicators with factor loading values <0.60 have a low level of validity. After issuing indicators with a value <0.60, the model formed is as follows:

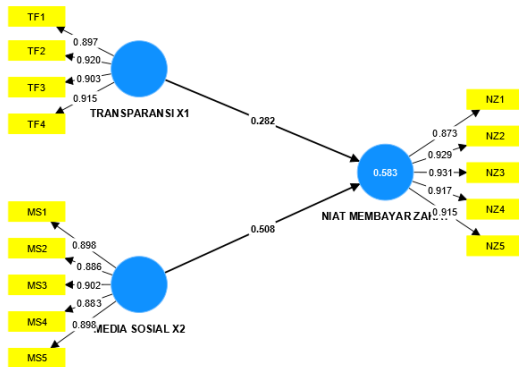


Figure 2. Loading Factor Value Second Stage Testing

Source: SmartPLS Management

Table 3. Outer Loading Second Stage Testing

Code	Load	Evaluation
MS1	0.898	Valid
MS2	0.886	Valid
MS3	0.902	Valid
MS4	0.883	Valid
MS5	0.898	Valid
NZ1	0.873	Valid
NZ2	0.929	Valid
NZ3	0.931	Valid
NZ4	0.917	Valid
NZ5	0.915	Valid
TF1	0.897	Valid
TF2	0.920	Valid
TF3	0.903	Valid
TF4	0.915	Valid

After the selection is carried out by removing the indicator model which has a loading factor value <0.60. And in table 4.4 it has been changed and adjusted so that all indicators have factor values >0.60, so that all variables have met the requirements for convergent validity testing. The next stage of evaluation is to check the AVE value, which

describes whether the latent variable is able to explain more than half of the variance originating from the indicators in the average. The requirement to be said to have passed this stage is that the AVE value is >0.50. The AVE results from this research are.

Table 4. AVE value

X1. Transparency	0.798
X2. Social media	0.834
Y. People's Intention to Pay Zakat	0.826

Based on this table, all variables are above 0.5, so research can be carried out at the next stage.

Discriminant validity is a test of construct validity by predicting the indicator size of each block (Purwanto Et Al, 2019). Discriminant validity value is a cross loading factor value which aims to determine the related discriminants in a research construct. Research can meet the criteria for discriminant validity if different construct indicators or variables are not correlated. The following is a cross loading table based on data processing with smartPLS:

Table 5. Cross Loadings Second Stage Testing

Code	Social Media X2	Intention to Pay Zakat Y	X1 Transparency
MS1	0.898	0.677	0.771
MS2	0.886	0.639	0.759
MS3	0.902	0.654	0.775
MS4	0.883	0.722	0.771
MS5	0.898	0.651	0.757
NZ1	0.674	0.873	0.616
NZ2	0.686	0.929	0.663
NZ3	0.720	0.931	0.689
NZ4	0.656	0.917	0.614
NZ5	0.683	0.915	0.690
TF1	0.751	0.630	0.897
TF2	0.756	0.633	0.920
TF3	0.809	0.654	0.903

TF4	0.802	0.689	0.915
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The results of the data processing above show that each loading value of each indicator of each latent variable has a higher loading value compared to the loading value associated with the values of other latent variables. This result means that each latent variable has met the good discriminant validity test.

The reliability test can be seen from the output results of the SmartPLS 4.0 data processing program. To see how big the reliability value of each construct is, Cronbach's alpha and composite reliability tables can be used with values above 0.70 to be acceptable. The following are the results of composite reliability and Cronbach's alpha:

Table 6. Composite Reliability Value and Cronbach's Alpha

	Cronbach's alpha	Composite reliability (rho a)	Composite reliability (rho c)
X1. Transparency	0.930	0.931	0.950
X2. Social media	0.950	0.938	0.952
Y. Intention to Pay Zakat	0.884	0.951	0.962

Based on the data in the table above, it is known that all variables in this study have composite reliability and Cronbach's alpha values that are greater than the minimum required value, namely 0.60. So this research meets the reliability requirements.

Structural Model or Inner Model

The coefficient of determination shows the extent to which the contribution of the independent variable in the regression model is able to explain variations in the dependent variable. The coefficient of determination can be seen through the R-square (R²) value in the model summary table. According to Chin (1998) r-square values were 0.67 (strong), 0.33 (moderate) and 0.19 (weak). The coefficient of determination (R square

adjusted) is used to show how much influence the influencing variables have on the variables that are influenced. The following are the results of R-Square data processing:

Table 7. R-Square Value

	R-Square
Intention to Pay Zakat	0.583

Source: SmartPLS Management

Based on the table above, the variables Transparency and Social Media obtained a value of 0.583 or 58.3% means the value is moderate, which means the rest is explained by other variables outside the model.

There is a positive influence on transparency with an intention of 0.282, there is a positive influence of social media with a relationship on intention of 0.508. So, based on the results obtained, researchers can conclude that all the variables that have been tested (transparency and social media) all have a positive effect on variable Y.

Table 8. Path Coefficient Value Results

	Origin Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (!O/STDEV!)	P Value
Transparency->Zakat Intentions	0.282	0.286	0.103	2,723	0.007
Social Media->Zakat Intention:	0.508	0.502	0.104	4,881	0,000

1. The Influence of Transparency on People's Intention to Pay Zakat Through Digital Platforms

The results of hypothesis testing carried out using the bootstrapping method show that transparency regarding people's intentions in paying zakat shows a path coefficient value of 0.282 with a t-statistic value of 2.723. This value is greater than the t-table of 1.96. So this means that transparency has an influence and is significant at 0.05 on the level of satisfaction, which means it is in

accordance with the first hypothesis. Thus the first hypothesis (H1) is accepted. The results of this research are in accordance with research conducted by Kautsar Riza Salman (2022) which shows that transparency can influence muzaki's interest in paying zakat. The results of this research are also in line with what was researched by Riesya Aulia Putri (2022) in this section. This shows that transparency has a positive effect on interest in paying zakat. Finally, the results of this research are in line with research conducted by Muhammad Syafi'I Antonio (2020) which states that transparency in zakat management has a significant impact on muzaki's intention to pay zakat to ZMO/UPZ.

In this study, researchers see that there are important aspects to zakat institutions that are able to optimize their collection process, namely by looking at how willing the community is to pay zakat to the institution. In this case, researchers use the transparency variable as an important aspect in optimizing the collection of zakat funds. Transparency itself is basically the process of providing comprehensive and detailed reports to each stakeholder regarding operations or management performance as a basis for decision making and the process of implementing activities.

Based on the information above, openness in reporting zakat management which is carried out in more detail to the public is very important, because that is what a person can do will gain clarity from what he sees. So based on research conducted in the context of collection, the existence of transparency in zakat management can increase public interest in paying zakat, especially to Central LAZISMU.

2. The Influence of Social Media on People's Intention to Pay Zakat

The results of hypothesis testing carried out using the bootstrapping method show that Social Media on people's intention to

pay zakat shows a path coefficient value of 0.508 with a t-statistic value of 4.881. This value is greater than the t-table of 1.96. So this means that Social Media has an influence and is significant at 0.05 on the level of satisfaction, which means it is in accordance with the first hypothesis. Thus the first hypothesis (H1) is accepted.

The results of this research are in accordance with research conducted by Dedi Mulyono (2016) which shows that social media has a significant effect on word of mouth and brand awareness of zakat houses. The results of this research are also in line with what was researched by Bella Jastacia (2021), which in this section shows that social media has an influence on paying zakat in the digital era. Lastly, the results of this research are in line with research conducted by Gladys Greselda Gosel (2022) which states that social media influences the intention to donate through content likeability. Social media is a network that can be used as a means of communication, interaction, education and other needs which in this case can be used as quickly as possible. The ease with which someone can interact makes social media much sought after by almost the entire human population living in the current postmodern era, because apart from having a lot of sophistication, the existence of social media is also a system that very easily influences a person's lifestyle and behavior, all of which is caused by how they use social media, whether in the form of advertising, content, or products that can attract users. Therefore, in the process of collecting zakat today, it is very important for zakat management institutions to see how social media can really be utilized and used as attractively as possible, especially in the form of content, or advertising regarding zakat literacy, which can then be seen and realized by the public that the existence of zakat is very important,

especially in improving the lives of people in need. So based on the explanation above and the research that has been conducted, social media has a positive effect on people's intention to pay zakat.

CONCLUSION AND RECOMMENDATION

Conclusion

1. The Transparency variable (X1) has a positive and significant effect on people's intention to pay zakat digitally. Based on the path coefficient table tested using smartPLS 4.0, it can be seen that the T-Statistics value is 2.723 with a P-Value of 0.007 and has an Original Sample Value of 0.282. then the T-Statistics value > T-table (1.96) and the P-Value < 0.05. So it can be concluded that the hypothesis of the Transparency Variable (X1) H1 is accepted. The results of this research are in accordance with research conducted by Muhammad Syafi'i Antonio (2020) which stated that transparency in zakat management has a significant impact on muzaki's intention to pay zakat through ZMO/UPZ. This means that the transparency of zakat management will increase along with the development of digital technology,
2. The Social Media variable (X2) has a positive and significant effect on people's intention to pay zakat digitally. Based on the path coefficient table tested using smartPLS 4.0, it can be seen that the T-Statistics value is 4,881 with a P-Value of 0.000 and has an Original Sample Value of 0.508. then the T-Statistics value > T-table (1.96) and the P-Value < 0.05. So it can be concluded that the hypothesis of the Transparency Variable (X2) H1 is accepted. The results of this research are in accordance with research conducted by Dedi Mulyono, Muhammad Syamsun, and Mukhamad Najib (2016) which stated that social media in managing zakat has a significant effect on word of mouth and brand awareness of zakat

houses. This means that along with the development of digital technology, especially through social media channels, zakat collection at an institution will increase. Very high connectivity among social media users makes it easy for information to spread to become an issue, rumor and trendsetter quickly. So the more content that is distributed via social media, the more it will influence whether or not people intend to pay zakat to institutions, and the closeness of interaction that is carried out well can make it easier and give someone comfort in paying zakat.

Recommendation

There are several inputs that researchers convey in this research, including the following.

1. Zakat institutions need to synergize with the government as executor and collaborate with companies to socialize the importance of zakat which can be done through the use of digital technology.
2. Zakat management institutions need to be able to improve the quality of social media to make it more educational and interesting. This can be done by expanding social networks more fully so that later people will have the ease of receiving information related to zakat literacy.
3. For future researchers, it is hoped that they will explore and provide more literature that is relevant to the research topic. so that the problems present in the field and the theory discussed can produce an in-depth analysis.

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- "Available at <Http://Jurnal.Stie-Aas.Ac.Id/Index.Php/Jie> Journal Explores Insights of Indonesian Millennial Muzakkis About Paying Zakat in the Digital Era Faculty of Economics and Business, Muhammadiyah University Prof. Dr. HAMKA 2 Faculty of Modern Languages and Communication" 7, no. 03 (2021): 2.