

## The Influence of Governance Dimension on Zakah Acquisition for Mustahiq Business Continuity in South Sulawesi

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**Abstract:** The purpose of this study to analyze: 1) Pengaruh accountability, fairness, transparency, and Professionalism to the acquisition of Zakat, 2) Effect of accountability, fairness, Trans paransi, and Professionalism to the increase in operating revenues Mustahiq. And 3) The effect of zakat acquisition on the increase of Mustahiq's revenue. Whether done simultaneously or partially any existing variables.

This study was conducted in South Sulawesi, the population in this study is the Muzakki, Amil and Mustahiq with a sample of 200 respondents. Data analysis using path analysis with the help of SPSS.

The results found that accountability, fairness, transparency and professionals directly influence the acquisition of zakat. Similarly, Accountability, Fairness, Transparency, and Professional direct effect to mustahiq business continuity. While based on the test results implies that the Accountability, Fairness, Transparency, and the indirect effect to Professional adap mustahiq business continuity. As for the Acquisition of Zakat to the continuation *usa ha* Mustahiq in southern Sulawesi have a significant influence.

In other words, if the principles of good governance are implemented, it will increase the acquisition of Zakah and the continuity of Mustahiq's business.

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### I. Preliminary

Zakat can be a source of funds that can be utilized for the welfare of the community, especially to alleviate from poverty and eliminate social inequality, the need for management of zakat professionally and responsibly carried out by the public and the government. Zakat given to mustahiq will serve as a supporter of their economic improvement when it is consumed to the productive. The utilization of productive zakat actually has a careful planning and implementation concepts such as studying the causes of poverty, the absence of working capital, and lack of working capital, with the existence of the problem it is necessary to have a plan that can develop the productive zakat. The development of zakat management in Indonesia is very interesting for studied, due to the increasingly important role of zakat, which is one of the tools offered by the Islamic economy as a solution to the current global financial crisis. Should the community and the Government mutually support in socializing and utilizing zakat, in order to achieve the goal to be achieved that is equitable community welfare.

The condition of zakat fund collection in Indonesia today is still under the need to expel Muslims from poverty. Based on the data acquisition of new Zakat reached Rp. 3.7 trillion, although when viewed from the potential of Indonesian Muslim population zakat obligatory alms very large. Research of National Amil Zakat Body and Faculty of Economics and Management of IPB reveal the potential of national zakat Rp 286.000.000.0000,00 equivalent to 3.4 percent of total GDP. This potential consists of the potential of zakat households nationally, the potential of zakat medium and large national industrial companies and the potential of national savings. As for the cause of the low realization of zakat collected in charities, institutions, among others: *First*, people's knowledge of the sources of wealth is the object of charity is still limited to conventional sources as stated in the Qur'an and hadith. While the sources of the obligatory zakat object corresponding with modern zodiac economic development is now increasingly developing its *kind*. *Second*, the failure in the management of zakat in the past still remains distrust of the institutions of charities. So many of the people who still maintain the traditional pattern of channeling zakat namely, distribution of zakat directly by *muzakki* to individuals who are considered deserving. With the pattern of distribution of zakat like this less make a big contribution to the economy.

In addition, the utilization of zakat funds during this still adheres to the old paradigm, namely zakat funds must be divided up for all groups mentioned in the Qur'an with the target just for consumption for a

moment. This has an impact on a small portion of Zakat funds are prioritized on productive zakat which can be used as working capital loans without a good system for the results (*Qardhul Hasan*) and sharing system. In other words, the utilization of zakat that directly affects the economic improvement of the people has not received attention. So there are people who think that the concept of zakat in its operation is still a utopian to be able to cope with the problem of poverty.

The professionalism management problem of zakat institution became one of the important agenda in improving their performance, post Undang Act No. 23 of 2011. The zakat zakat potential in Indonesia Given the very large but not yet collected maximum. Within that framework, this study is focused. to

## **II. "Effect Of Governance Dimension To The Acquisition Of Zakat For Business Continuity Mustahiq In South Sulawesi".**

### **Formulation of the problem**

Based on the background of the above research, then the problem appears to be solved. So that the problem in question can be answered accurately, the authors formulate the problem as follows: 1) What is accountability positive and significant effect on the acquisition of Zakat? , 2). Is Fairness a positive and significant effect on the acquisition of Zakat? 3). Does Transparency have a positive and significant effect on Zakah acquisition? , 4). Does Professionalism have a positive and significant effect on Zakah acquisition? 5). Does accountability have a positive and significant impact on the acquisition of Mustahiq's business continuity? 6) What is the Fairness positive and significant effect on the acquisition of business continuity Mustahiq? 7). Does transparency have a positive and significant impact on the acquisition of Mustahiq's business continuity? 8). Does Professionalism have a positive and significant impact on the acquisition of Mustahiq's business continuity? 9). Is accountability through zakat acquisition having a positive and significant impact on Mustahiq's business continuity? 10). Is the fairness through the acquisition of zakat has a positive and significant impact on Mustahiq's business continuity? 11). Is transparency through the acquisition of zakat a positive and significant impact on Mustahiq's business continuity? 12). Is professionalism through the acquisition of zakat has a positive and significant impact on the continuity of Mustahiq's business? 13). Does zakat have a positive and significant impact on Mustahiq's business continuity?

## **III. Previous Research**

**Mila Sartika (2008)** Research result me mperlihatkan there is significant between the amount of funds channeled to the acquired mustahiq pen. This means that the amount of funds (zakat) are distributed really affect mustahiq income, in other words, the higher the fund disbursed the higher the income mustahiq. a variable amount of funds (zakat) are distributed and variable income mustahiq found the effect of a variable number of funds (zakat) which disalur Mustahiq right to revenue.

**Irma Rahmawati (2005)** The results show that the per capita income rate mustahiq is influenced significantly and positively by the amount of financing fund, the amount of coaching followed, and the dummy variable of the education level mustahiq The number of dependents mustahiq also have a significant effect on the per capita income rate mustahiq, but with a negative relationship. While the marketing dummy variable does not show a significant effect on the per capita income rate mustahiq.

**Hertina (2008)**, In the research proves that the charity is able to exert significant influence on the economy of Kampar Regency society, to explore the potential of zakat in Kampar. Distribution of zakat is prioritized to build productive enterprises for beneficiaries who are able to generate income for them and even absorb labor. In other words, the distribution of zakat is reconstructed from a consumptive pattern to a productive pattern. It is intended to increase the poorer ability to create income and remove itself from the poverty trap. Thus, zakat can be used to finance various productive skills training activities. Otherwise, the recipient of zakat will be passive, so it is difficult to expect fundamental changes among them in order to empower the weak economic group.

**Rusjdin (2006)** The result of the research shows that statistically professionalism has a significant effect on the quality of service which include speed, transparency, target accuracy and management of zakat organization organization in South Sulawesi. Zakat fund investment given to the Mustahiq shows a positive direction that is relative can reduce poverty rate and factually zakat fund has double effect on GRDP

## **IV. Theoretical Review**

### **The concept of Zakat**

In Language, zakat means: to grow; developing and blessing or it can also mean cleanse or purify. Meanwhile, according to syari'ah terminology (syara 'term), zakat means liability for property or liability for certain property for the group certain within a certain time. Based on Zakat Management Law NO. 38 Years 1999 explained that Zakat is a property that must be set aside by a person Muslims or bodies owned by Muslims in accordance with the provisions of religion to be given to those who are entitled to receive it, whose

management based on faith and piety, openness, and legal certainty in accordance with Pancasila and Act of 1945.

### **The Concept of Governance**

Governance could be defined as something system that do by all party that concerned with company for run his business on good in accordance with the rights and obligations each party in order improve welfare of all parties (Khomsiyah: 2005).

#### **1. Transparency (Transparency)**

Transparency means availability of adequate information, accurate and *tepa t* time on public policy, and the process of its formation. Information is an important need of the community to participate in the management of the region. With the availability of information, people can participate simultaneously so that emerging public policies can provide optimal results for the community, as well as to prevent fraud and manipulation that will only benefit one community group disproportionately.

#### **2. Accountability;**

is a principle that ensures every activity of the organization of governments and organizations openly accountable by the offender to the parties affected by the implementation of the policy.

#### **3. Fairness (Justice)**

*Fairness* (Justice) is intended to ensure the protection of the rights of minority shareholders and foreign shareholders, as well as ensure the implementation of commitments by investors.

#### **4. Professionalism**

Professionalisme is a behavior, skill or quality and professional person

## **V. Research Methods**

Sampling in this research is done by representative sample, which will give result which have ability to be generalized. The sampling technique used is the *Two Stages sampling* that combined *area Proportional Stratified Random Sampling* and *Sampling Radom*. To maintain the interconnection sample, then use the method *Sample Area (Area Sampling)* which is basically a random sample selection method based group that is used to select the sample and the population dispersed geographical locations (Indriantoro: 1999, 129).

## **VI. Discussion**

Based on the results of testing and analysis conducted, can know the magnitude of the regression coefficient and significance level of influence between variables analyzed, so it can be explained that the hypothesis that has been proposed previously supported by facts accepted or rejected accompanied by explanation in accordance with actual facts.

### **1. The Influence of Accountability Against Acquiring Zakah**

The results showed that the influence of positive and significant accountability Zakat. Ini Acquisition may mean that despite the better Accountability or increased, it can provide assurance of Zakat Income will increase. This is because the variable of Accountability with Zakah acquisition synchronized. This is because the person who takes a decision or action in addition to paying attention to what it does also pay attention to the other side, namely how to increase charitable giving from what has been obtained, so that the accountability that is owned by someone in line with the increase in Acquisition of Zakat.

### **2. The Influence of Fairness to the Acquisition of Zakah**

The results showed that influence Fairness positive and significant impact on Zakat income, this is caused when the attitude of *the Fairness* can give justice, solidarity, fairness, and equality in the Acquisition of Zakat, then it will give satisfaction to those who receive Zakat itself and satisfaction for obtaining Zakat, thus will directly affect the improvement of one's honesty in the activities of Amil Zakat. Vice versa, if the attitude *Fairness* can not deliver justice, solidarity, fairness, and equality in the Acquisition of Zakat, then it will not give you the satisfaction and sense of justice to those who receive Zakat itself and dissatisfaction for those who provide and distribute Zakat, so will directly impact on improving one's honesty in the activities of Amil Zakat.

The above results clearly show that *the fairness* dominated the management of Zakat can affect the increase in the provision and distribution of Zakat, as the total yield coefficients obtained and the environmental conditions that occur in the field describe that sense of justice, solidarity, fairness, and equality directly impact on improving the Zakat . The results of this study prove that equality or fairness positive and significant impact on the Acquisition of Zakat.

### **3. The Influence of Transparency on the Acquisition of Zakah**

The results showed that the effect of transparency is one of the many variables that affect the Acquisition of Zakat, it is caused when Transparency somebody to do an action related to the Acquisition of Zakat visible or invisible, both to the environment prominence as well as to the management of Zakat, it will obviously increase the process of giving and distributing Zakat, and vice versa, if a person's transparency does not show an honesty of Zakah acquisition, will affect or slow down the process of giving and distributing Zakat in Indonesia.

From the results of research conducted, shows that the variables Transparency dominant influence on the Acquisition of Zakat, this proves that with increased Transparency a person can affect the increase of Zakah in Indonesia.

#### **4. The Effect of Professionalism on the Acquisition of Zakah.**

Professionalism variables in this study indicate that the existence of skills in communication, the quality of the results of activities within the institution, adept at the work done, and extensive experience in controlling the process of Ongoing Zakah acquisition which all related to Professionalism. The results of testing in this study indicate that the variables of Professionalism have a positive and significant effect on the Acquisition of Zakat. Ini can mean that if a person's Professionalism better or improved, it will provide assurance Zakat Income also increased. This is because the variables of Professionalism with Zakah acquisition synchronization relationship. This is due to the professionalism of someone who takes a decision or action in addition to paying attention to what it does also pay attention to the other side, namely how to improve the Acquisition charity fair from what has been obtained, so that the professionalism of a person can be offset by an increase in the Earned Zakat .

#### **5. Effect of Accountability on Business Continuity Mustahiq.**

Test results as in this study indicate that Accountability variables have a positive and significant impact on Business Continuity Mustahiq. Ini can mean that if Accountability better or improved, it can provide assurance of Business Continuity Mustahiq increase. This is because the variables of Accountability with Business Continuity Mustahiq synchronized the relationship. This is because the person who takes a decision or action in addition to paying attention to what it does also pay attention to the other side, namely how to enhance the Business Continuity Mustahiq of what has been obtained, so that the accountability that is owned by someone in line with the increase in the Business Continuity Mustahiq.

#### **6. Effect of Fairness on Business Continuity Mustahiq.**

The results showed that keadilan affect Business Continuity Mustahiq, this is caused when the attitude of *the Fairness* can give justice, solidarity, fairness, and equality in the Business Continuity Mustahiq, it will give satisfaction to those who run the business itself and satisfaction for which they want the business mustahiq to be continue, so that will directly impact on improving one's honesty in business activities. Vice versa, if the attitude *Fairness* can not deliver justice, solidarity, fairness, and equality in the continuity of efforts Mustahiqnya, then it will not give you the satisfaction and sense of justice to those who run the business itself and discontent for which they want their business to expand, thus directly will have an impact on improving one's honesty in its Mustahiq business continuity activities.

The above results clearly show that the fairness dominated the management may influence the increase in Business Continuity Mustahiq, because the total yield coefficients obtained and the environmental conditions that occur in the field describe that sense of justice, solidarity, fairness, and equality directly impact on improving Business Continuity Mustahiq. The results of this study prove that the *Fairness* or Fairness positive and significant impact on Business Continuity Mustahiq.

#### **7. Effect of Transparency on Business Continuity Mustahiq.**

From the results of research conducted, indicating that the variables Transparency dominant influence on Business Continuity Mustahiq, this proves that with increased Transparency a person can affect the improvement of Business Continuity Mustahiq.

The above results clearly show that transparency is dominated on the parties to implement and run a business mustahiqnya can influence the increase in Business Continuity Mustahiqnya, because the total yield coefficients obtained illustrate that a) Disclosure (x31), b) Timely (X32), c) Clearly (x33), and d) be honest (X34) can guarantee that if the increase in Business Continuity Mustahiq always based on transparency factor.

#### **8. Effect of Professionalism on Business Continuity Mustahiq.**

Variable Professionalism in this research indicates that the existence of skills in communication, the quality of the results of activities within the institution, adept at the work done, and extensive experience in controlling the ongoing Mustahiq Business Continuity process which is all related to Professionalism. The results of testing in

this study indicate that the variables of Professionalism have a positive and significant impact on Business Continuity Mustahiq. Ini can mean that if the Professionalism someone better or improved, it will guarantee the continuity of business Mustahiq increase. This is because between the variables of Professionalism with Business Continuity Mustahiq synchronization occurs relationship. This is due to the professionalism of someone who takes a decision or action in addition to paying attention to what it does also pay attention to the other side, namely how to improve and continue the Business Continuity Mustahiqnya in the future could be even better, so that the professionalism of a person can offset by an increase in Mustahiq's Business Continuity.

#### **9. Effect of Accountability on Business Continuity Mustahiq through Acquisition of Zakat.**

Test results in this study indicate that Accountability variables have a positive and significant impact on Business Continuity Mustahiq through Zakat Acquisition. This can mean that if Accountability is better or increased, it can also guarantee the continuity of business Mustahiq increase. This is because the variables of Accountability with Business Continuity Mustahiq through Zakah acquisition synchronized the relationship. This is because the person who takes a decision or action not only pay attention to what he did, and also pay attention to the other side, namely how to enhance the Business Continuity Mustahiq of what has been gained from the acquisition of Zakat, so that the accountability of a person is also offset by an increase in the Mustahiq Business Continuity seen from the Acquisition of Zakah.

The result of the hypothesis verification can be defined or given an explanation in depth through the support of the theory, where the theories relating to accountability, among others proposed by the Fiqh az-Zakat works of Yusuf Qaradawi (1994). The results also supported the above hypothesis verification and s unguhpun deemed complete this work but the discussion is strongly colored area of "normative" espoused by Idris (1997).

#### **10. Effect of Fairness on Business Continuity Mustahiq through the Acquisition of Zakat.**

The result shows that Fairness factor has positive and significant impact to Mustahiq Business Continuity through Zakat Acquisition, it is proved by the result of path analysis found the total coefficient value obtained is 0.581 with significance value 0.000, which is smaller than 0.05. This gives meaning if the attitude of Fairness in a person is improved, it will increase the Business Continuity Mustahiqmakalui Zakah acquisition of 0.581 and the significance value of 0.000 (sig <0,05) which statistically means Fairness factor has a positive and significant impact to the improvement of Business Continuity Mustahiq Through Acquisition of Zakat.

Fairness is one of the many variables that influence Business Continuity Mustahiq through Acquisition of Zakat, and this is when the attitude of *the Fairness* can give justice, solidarity, fairness, and equality in the Business Continuity Mustahiq through Acquisition of Zakat, then it will give satisfaction to those who run the business self and satisfaction for those who want his mustahiqnya business goes on, so that will directly impact on improving one's honesty in business activities. Vice versa, if the attitude *Fairness* can not deliver justice, solidarity, fairness, and equality in the continuity of efforts Mustahiqnya through Acquisition of Zakat, then it will not give you the satisfaction and sense of justice to those who run the business itself and discontent for which they want their business to expand, so that it will directly affect the improvement of one's honesty in its Mustahiqnya Business Continuity activity through Zakah Acquisition.

The above results clearly show that the *Fairness* dominated the management may influence the increase in Business Continuity Mustahiq through Acquisition of Zakat, as the total yield coefficients obtained and the environmental conditions that occur in the field describe that sense of justice, solidarity, fairness, and equality directly impact on improving Continuity Mustahiq Enterprises through Zakat. The results of this study prove that the *Fairness* or Fairness positive and significant impact on Business Continuity Mustahiq through Zakat.

#### **11. Effect of Transparency on Business Continuity Mustahiq through Acquisition of Zakat.**

The result of research shows that Transparency factor has positive and significant effect to Mustahiq Business Continuity through Zakat Acquisition, it is proved by the result of path analysis found total coefficient value of 0.928 with significance value 0.000 which is smaller than 0.05. This gives an indication that a person's Transparency to Business Continuity Mustahiqnya through Acquisition of Zakat able to provide balance in the teachings of Islam and can show a person's honesty so that Transparency increased by 0.928 and a significance value of 0.000 (sig <0,05) which statistically means factor Transparency have a positive and significant effect on the improvement of Business Continuity Mustahiq through Zakah Acquisition.

Transparency is one of the many variables that affect Mustahiq Business Continuity through Zakat Acquisition, this is because if a person's transparency in performing an action related to the Mustahiqnya Business Continuity can be seen or seen, either to the surrounding environment or to the management, will obviously increase Mustahiq's Business Continuity Process through Zakah Acquisition, and vice versa, if a person's Transparency does not indicate an honesty to the Continuation of his Business, it will affect or slow down the process of continuing and improving the Business Continuity of Mustahiq through the Acquisition of Zakah.

From the results of research conducted, shows that the variables Transparency dominant influence on Business Continuity Mustahiq through Acquisition of Zakat, this proves that with increased Transparency a person can affect the increase of Business Continuity Mustahiq through Acquisition of Zakat.

### **12. Effect of Professionalism on Business Continuity Mustahiq through Acquisition of Zakat.**

Variable Professionalism in this research indicates that the existence of skills in communication, the quality of the results of activities within the institution, adept at the work done, and extensive experience in controlling the Mustahiq Business Continuity process through the ongoing Zakah acquisition all related to Professionalism.

The test results in this study indicate that the variables of Professionalism have a positive and significant impact on Business Continuity Mustahiq through Zakat Acquisition. It can mean that if the Professionalism someone better or improved, it will guarantee the continuity of business Mustahiq increase. This is because between the variables of Professionalism with Business Continuity Mustahiq through Zakah acquisition synchronization relationship. This is due to the professionalism of someone who takes a decision or action in addition to paying attention to what it does also pay attention to the other side, namely how to improve and continue the Business Continuity Mustahiqnya in the future could be even better, so that the professionalism of a person can offset by an increase in Mustahiq Business Continuity through Zakah Acquisition.

### **13. Effect of Zakah on Zakah on Business Continuity Mustahiq.**

The result of this research shows that Zakat acquisition variable which function as exogenous variable have positive and significant effect to Mustahiq Business Continuity as endogenous variable. This is proven from the result of path analysis found total coefficient value of 0.579 with significance value 0.000, which is smaller than 0.05. This means that if the management of a good Zakat Acquisition will increase the Business Continuity Mustahiq amounted to 0.579 and the significance value of 0.000 (sig <0,05) which statistically means the variable of Acquisition of Zakat has a positive and significant impact on Mustahiq Business Continuity improvement in the company .

Acquisition of Zakat is one of the variables that can affect the increase or decrease of Business Continuity Mustahiq, in this case the variable acquisition of Zakat affects the improvement of Business Continuity Mustahiq. This matter is caused by Zakat acquisition variable can give ability, strength, capability, and development to Mustahiq Business Continuity improvement, so it will give satisfaction for those who have interest to Zakah acquisition and that manage Mustahiq Business Continuity. Vice versa, if the management of Zakah is not done well or does not have the ability, strength, ability, and development in terms of Zakat Management, the Mustahiq Business Continuity that will be obtained by the company will decrease and will not give satisfaction for the parties have an interest in the distribution of Zakat Acquisition and Business Continuity improvement Mustahiq, so that will directly impact on the drop in quality and performance of the company.

Unequal distribution of Zakat will not provide satisfaction and sense of fairness and will decrease the business continuity Mustahiq company and will affect the quality improvement of the company in managing the activities of Amil Zakat where its duty to implement a giving and distribution of Zakat for those entitled to receive Zakat. The ability to gain satisfaction and sense of justice and improve Mustahiq's Business Continuity can be realized if supported by balancing factors such as honesty, and maturity in thinking.

## **VII. Conclusions And Suggestions**

### **Conclusion**

Based on the total value of the coefficient obtained from the test results of path analysis (*Path Analysis*) data sourced from multiple regressions and data obtained from the respondents, it was concluded as follows: Based on the value of the total coefficient obtained from the analysis of path analysis (*Path Analysis*) sourced from Multiple Regression data and data obtained from the respondents, it is concluded as follows:

1. Accountability has a positive but significant impact on Zakah acquisition in South Sulawesi.
2. Fairness has a positive and significant effect on Zakah acquisition in South Sulawesi.
3. Transparency has a positive and significant effect on the Acquisition of Zakah in South Sulawesi.
4. Professionalism has an effect on positively and significantly to the Acquisition of Zakat in South Sulawesi
5. Accountability has a positive and significant impact on Mustahiq Business Continuity in South Sulawesi.
6. Fairness has a positive and significant impact on the sustainability of Mustahiq Enterprises in South Sulawesi
7. Transparency has a positive and significant impact on the sustainability of Mustahiq Enterprises in South Sulawesi.
8. Professionalism has an effect on positively and significantly to the sustainability of Mustahiq Business in South Sulawesi.

9. Accountability through the Acquisition of Zakat has a positive and significant impact on the Sustainability of Mustahiq Enterprises in South Sulawesi.
10. Fairness through Acquisition of Zakat has a positive and significant impact on the Sustainability of Mustahiq Enterprises in South Sulawesi.
11. Transparency through Zakah acquisition has a positive and significant impact on the sustainability of Mustahiq Enterprises in South Sulawesi.
12. Professionalism through the Acquisition of Zakat has a positive and significant influence on the Sustainability of Mustahiq Enterprises in South Sulawesi.
13. Acquisition of Zakat has a positive and significant impact on the sustainability of Mustahiq Enterprises in South Sulawesi.

### **Suggestion**

#### **Based on the conclusions outlined above, it is recommended**

1. In order to maximize the research results, the object of the research should cover all counties and cities to the number of respondents also reproduced. This can further develop the research model.
2. Management Socialization governance (GCG) should be encouraged on an ongoing basis so that all managers of the organization can absorb, understand and ultimately carry out the duties, responsibilities, and authority in accordance with the principles of governance that exist.
3. The good results obtained in this study can be considered for subsequent researchers to obtain better results. Implementation of governance (GCG) is one important factor in improving organizational performance. We recommend that in future the organization / LAZ / BAZ can further improve the quality of governance is zakat (GCG) so that the level of confidence for investors or the public can be further increased.

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