

ABSTRAK

Agung Budiman NIM. 1880508230015 (2025) Pengaruh Pendistribusian, Pemanfaatan Dana Zakat, Infaq dan Sedekah (ZIS) dan Religiusitas Terhadap Perilaku Mustahik dan Transparansi Sebagai Variabel Intervening Pada Lembaga Amil Zakat Di Kabupaten Tulungagung. Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung. Pembimbing Prof. Dr. Agus Eko Sujianto, S.E., MM. dan Dr. Binti Nur Asiyah, M.Si.

Kata Kunci: Pendistribusian, Pemanfaatan Dana ZIS, Religiusitas, Perilaku mustahik, Transparansi

Penelitian ini dilatarbelakangi oleh banyaknya permasalahan tentang transparansi, pelayanan dan religiusitas yang terjadi pada badan amil zakat nasional kabupaten Tulungagung seperti kepengurusan badan amil zakat nasional Tulungagung sempat mengalami kekosongan kepengurusan dan dalam melakukan auditnya tidak konsisten setiap triwulan namun hanya setiap akhir tahun.

Rumusan masalah dalam penelitian ini adalah bagaimana pengaruh pendistribusian Dana ZIS terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh pemanfaatan Dana ZIS terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh religiusitas terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh transparansi terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh pendistribusian Dana ZIS terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh pemanfaatan Dana ZIS terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung? Bagaimana pengaruh religiusitas terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung?

Penelitian ini menggunakan pendekatan kuantitatif. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian asosatif. Teknik pengumpulan data yang digunakan pada penelitian ini menggunakan angket. Populasi dalam penelitian ini seluruh mustahik di Lembaga Amil zakat Tulungagung sejumlah 2166 mustahik. Berdasarkan penentuan jumlah Sampel Isaac dan Michael dari populasi yang berjumlah 2166, sampel penelitiannya berjumlah 241 responden, namun karena alasan kesesuaian pengisian angket yang lengkap mengisi angket sejumlah 185 responden, sehingga dalam penelitian ini sampel yang diambil 185 responden. Jadi sampel dalam penelitian ini adalah berjumlah 185 mustahik.

Hasil penelitiannya menunjukkan bahwa terdapat pengaruh signifikan pendistribusian Dana Zakat, Infaq dan Sedekah (ZIS) terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Terdapat pengaruh signifikan pemanfaatan Dana Zakat, Infaq dan Sedekah (ZIS) terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Terdapat pengaruh signifikan religiusitas terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Terdapat pengaruh signifikan transparansi

terhadap perilaku mustahik pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Tidak terdapat pengaruh signifikan pendistribusian Dana Zakat, Infaq Dan Sedekah (ZIS) terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Terdapat pengaruh pemanfaatan Dana Zakat, Infaq Dan Sedekah (ZIS) terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung; Terdapat pengaruh religiusitas terhadap perilaku mustahik melalui transparansi pada Lembaga Amil Zakat Di Kabupaten Tulungagung.

ABSTRACT

Agung Budiman NIM. 1880508230015 (2025) The Influence of Distribution, Utilization of Zakat, Infaq and Alms Funds and Religiosity on Mustahik Behavior and Transparency as Intervening Variables in Amil Zakat Institutions in Tulungagung Regency. Sayyid Ali Rahmatullah State Islamic University of Tulungagung. Advisor Prof. Dr. Agus Eko Sujianto, S.E., MM. and Dr. Binti Nur Asiyah, M.Si.

Keywords: Distribution, Utilization of ZIS Funds, Religiosity, Mustahik Behavior, Transparency

This research was motivated by the many problems regarding transparency, service and religiosity that occurred in the National Zakat Agency Tulungagung Regency, such as the management of the Tulungagung National Zakat Agency experienced a vacuum in management and in conducting its audits it was not consistent every quarter but only at the end of each year.

The formulation of the problem in this study is how does the distribution of ZIS Funds affect the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency? How does the utilization of ZIS Funds affect the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency? How does religiosity affect the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency? How does transparency affect the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency? How does the distribution of ZIS Funds affect the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency? How does the utilization of ZIS Funds affect the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency? How does religiosity affect the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency?

This study uses a quantitative approach. The type of research used in this study is associative research. The data collection technique used in this study uses a questionnaire. The population in this study were all mustahik at the Tulungagung Zakat Collection Institution, totaling 2166 mustahik. Based on the determination of the number of Isaac and Michael samples from a population of 2166, the research sample was 241 respondents, but due to reasons of the suitability of filling out the complete questionnaire, 185 respondents filled out the questionnaire, so that in this study the sample taken was 185 respondents. So the sample in this study was 185 mustahik.

The results of the study indicate that there is a significant influence of the distribution of Zakat, Infaq and Alms Funds on the behavior of mustahik at the Zakat Amil Institution in Tulungagung Regency; There is a significant influence of the utilization of Zakat, Infaq and Alms Funds on the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency; There is a significant influence of religiosity on the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency; There is a significant influence of transparency on the behavior of mustahik at the Amil Zakat Institution in Tulungagung Regency; There is no

significant influence of the distribution of Zakat, Infaq and Alms Funds on the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency; There is an influence of the utilization of Zakat, Infaq and Alms Funds on the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency; There is an influence of religiosity on the behavior of mustahik through transparency at the Amil Zakat Institution in Tulungagung Regency.