

ABSTRAK

Tesis dengan judul “Pengaruh ZIS, Pajak, Bantuan Sosial, dan Pertumbuhan Ekonomi Terhadap Kemiskinan dengan Indeks Pembangunan Manusia sebagai Intervening di Provinsi Indonesia” di tulis oleh Ahmad Fauzi Asshidqi yang dibimbing oleh Dr. Muhammad Aswad, S. Ag., M.A, dan Dr. Muhamad Aqim Adlan, S.Ag., S.Pd., M.E.I

Kata Kunci: ZIS, Pajak, Bantuan Sosial, Pertumbuhan Ekonomi, Kemiskinan, IPM

Penelitian dilatarbelakangi kemiskinan sebagai permasalahan multidimensi berkaitan dengan ketidakmampuan akses kebutuhan dasar dan kehidupan dibawah garis kemiskinan. Kemiskinan indikator capaian pembangunan berkelanjutan. Distribusi ZIS, pajak, dan bantuan sosial mendorong pemerataan dan stabilitas ekonomi diharapkan meningkatkan kualitas sumber daya manusia. Sehingga mendorong kesejahteraan dan pengentasan kemiskinan di Indonesia, baik di Pulau Jawa dan luar Pulau Jawa atas permasalahan disparitas wilayah.

Rumusan permasalahan 1) apakah terdapat pengaruh ZIS, Pajak Bantuan Sosial, Pertumbuhan Ekonomi, IPM terhadap kemiskinan di Indonesia serta pengaruh di Pulau Jawa dan Luar Jawa?, 2) apakah terdapat pengaruh ZIS, pajak, bansos sosial, Pertumbuhan ekonomi terhadap IPM di Indonesia serta pengaruh di Pulau Jawa dan Luar Jawa? 3) apakah terdapat pengaruh ZIS, Pajak, Bantuan Sosial, Pertumbuhan Ekonomi terhadap kemiskinan melalui indeks pembangunan manusia (IPM) sebagai intervening Indonesia serta Pulau Jawa dan Luar Jawa?

Pendekatan penelitian kuantitatif dengan jenis penelitian asosiatif (sebab akibat). Populasi penelitian yaitu provinsi di Indonesia dengan sampel yaitu 34 Provinsi (sample jenuh) kategori eksklusi dengan mengutamakan ketersediaan data. Data bersumber dari Badan Pusat Statistik, Kementrian Keuangan, dan Badan Amil Zakat Nasional tahun 2020-2024. Analisis data metode SEM-PLS yaitu uji deskriptif, uji outer (validitas, reliabilitas dan multikolinieritas), uji inner (R^2 , F^2 dan Q^2), uji hipotesis serta dikombinasikan uji MGA (MultiGroup).

Hasil uji 1) secara langsung ZIS tidak berpengaruh signifikan terhadap kemiskinan di seluruh kelompok analisis. Pajak berpengaruh signifikan terhadap kemiskinan secara agregat dan di luar Pulau Jawa, namun tidak signifikan di Pulau Jawa. Bantuan sosial berpengaruh signifikan terhadap kemiskinan di kelompok analisis. Pertumbuhan ekonomi berpengaruh signifikan terhadap kemiskinan di Pulau Jawa sedangkan secara agregat dan di luar Pulau Jawa tidak signifikan serta IPM berpengaruh signifikan terhadap kemiskinan di semua kelompok analisis. 2) secara langsung ZIS berpengaruh signifikan terhadap IPM agregat dan di luar Pulau Jawa, namun tidak signifikan di Pulau Jawa. Pajak berpengaruh signifikan terhadap IPM di semua kelompok analisis. Bantuan sosial berpengaruh signifikan terhadap IPM di semua kelompok analisis serta pertumbuhan ekonomi berpengaruh signifikan di Pulau Jawa namun secara agregat dan di luar Pulau Jawa pengaruhnya tidak signifikan. 3) IPM berperan signifikan sebagai variabel intervening yang memediasi pengaruh ZIS, pajak, dan bantuan sosial terhadap kemiskinan. Namun, pertumbuhan ekonomi tidak berpengaruh signifikan di semua kelompok analisis yang diintervensi IPM. Kondisi tersebut menunjukkan disparitas wilayah mempengaruhi dampak pengetasan kemiskinan dan penguatan IPM secara agregat. Serta pengetasan kemiskinan efektif melalui kontribusi perbaikan kualitas pembangunan manusia.

ABSTRACT

The thesis, entitled "The Effect of Zakat, Taxes, Social Assistance, and Economic Growth on Poverty, Using the Human Development Index as an Intervening Factor in Provinces Indonesia" was written by Ahmad Fauzi Asshidqi, supervised by Dr. Muhammad Aswad, S.Ag., M.A., and Dr. Muhamad Aqim Adlan, S.Ag., S.Pd., M.E.I.

Keywords: ZIS, Tax, Social Assistance, Economic Growth, Poverty, HDI

The research is motivated by poverty as a multidimensional problem related to the inability to access basic needs and living below the poverty line. Poverty is an indicator of sustainable development. The distribution of ZIS, taxes, and social assistance promotes economic equality and stability, which is expected to improve the quality of human resources. This, in turn, promotes prosperity and poverty alleviation in Indonesia, both on Java and outside Java, addressing regional disparities. The research questions are: 1) Are there any effects of ZIS, Social Assistance Tax, Economic Growth, and the Human Development Index (HDI) on poverty in Indonesia, including those in Java and outside Java? 2) Are there any effects of ZIS, taxes, social assistance, and economic growth on the HDI in Indonesia, including those in Java and outside Java? 3) Are there any effects of ZIS, taxes, social assistance, and economic growth on poverty through the Human Development Index (HDI) as an intervening factor in Indonesia, Java, and outside Java?

The research approach used is quantitative with an associative (cause and effect) approach. The study population comprised 34 provinces (saturated samples) with an exclusion category prioritizing data availability. Data were sourced from the Central Statistics Agency (BPS), the Ministry of Finance, and the National Zakat Agency (BAZNAS) for the 2020-2024 period. Data analysis used the SEM-PLS method, including descriptive tests, outer tests (validity, reliability, and multicollinearity), inner tests (R^2 , F^2 , and Q^2), hypothesis tests, and a combination of the MGA (Multigroup) test.

The test results 1) ZIS does not directly have a significant effect on poverty in all analysis groups. Taxes have a significant effect on poverty in aggregate and outside Java, but are not significant in Java. Social assistance has a significant effect on poverty in the analysis group. Economic growth has a significant effect on poverty in Java, while in aggregate and outside Java it is not significant, and the HDI has a significant effect on poverty in all analysis groups. 2) ZIS directly has a significant effect on the HDI in aggregate and outside Java, but are not significant in Java. Taxes have a significant effect on the HDI in all analysis groups. Social assistance has a significant effect on the HDI in all analysis groups, and economic growth has a significant effect in Java, but in aggregate and outside Java the effect is not significant. 3) The HDI plays a significant role as an intervening variable that mediates the effect of ZIS, taxes, and social assistance on poverty. However, economic growth does not have a significant effect in all analysis groups intervened by the HDI. This condition shows that regional disparities affect the impact of poverty alleviation and strengthening the HDI in aggregate. And poverty alleviation is effective through contributions to improving the quality of human development.