

Conference Paper

Compliance of Muzaki and Amil in the Dynamics of Zakat in the City of Tangerang

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Abstract

This study discusses the compliance of muzaki and amil in the dynamics of zakat in the city of Tangerang, this study aims to find out how the compliance of muzaki and amil in the dynamics of zakat in the city of Tangerang. The population in this research is 100 people consisting of 50 muzaki and 50 amil who live in the city of Tangerang. The data collected is primary data using the questionnaire method and data analysis testing used by researchers consists of data analysis test, classic assumption test, multiple linear regression test, simple correlation analysis, multiple correlation coefficient analysis, and hypothesis test analysis. On the basis of the results of hypothesis testing shows that Muzaki compliance has a significant effect on the Dynamics of Zakat, Amil Compliance has a significant effect on the Dynamics of Zakat, and compliance of Muzaki and Amil together have a significant effect on the Dynamics of Zakat.

Keywords: zakat, muzaki, amil, zakat dynamics.

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1. Introduction

Poverty is a global humanitarian problem and is still a central issue throughout the world. Besides being latent and actual, poverty is also a socioeconomic disease that is not only experienced by developing countries but also experienced by developed countries. In Indonesia, poverty has existed since the colonial era, when people were colonized by agricultural products which caused their economy to deteriorate, after the colonial period was finished, Indonesian people had to experience a slump until the worst poverty conditions occurred when the economic crisis shook in 1997, and poverty in Indonesia continues to this day even though the government has tried to create various work programs to overcome them.

Due to the limited budget that is owned by the government and the unsuccessful efforts to tackle poverty, the zakat program can be one of the right solutions to overcome poverty, this is because zakat is one of the pillars of Islam and is one of the basic elements for the establishment of Islamic law. Therefore the law of zakat is obligatory upon all Muslims who have fulfilled certain conditions. Zakat is included in the categories of worship such as prayer, pilgrimage, and fasting which have been arranged in detail

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based on the Qur'an and Hadith. Zakat is also a social and humanitarian activity that can develop in accordance with the development of humanity everywhere so that zakat has great potential to eradicate poverty that has long been happening in this country.

Indonesia as the country with the largest Muslim population in the world with a total Muslim population in 2010 reached 207,002,000 and has the potential for receiving zakat which is very large, reaching up to 217 trillion rupiah. Although in reality the potential of national zakat which is owned by it cannot yet be captured by all national zakat management organizations. But although until now the zakat that has been collected by zakat management organizations has increased every year this is evidenced by the financial statements issued by the National BAZNAS the period 2011 - 2017 follows;

TABLE 1: Table of Total Revenue of BAZNAS Pusat Period 2011 - 2017.

Year	Zakat Total	Growth per Year (%)
2011	31.996.053.617	-
2012	39.403.844.140	2,3
2013	49.852.774.274	2,6
2014	69.865.506.671	4,0
2015	82.272.643.293	7,7
2016	97.637.657.910	11,8
2017	138.096.290.551	14,1

Source: Central Baznas Financial Report for 2011 - 2017 period (processed)

Increasing the amount of zakat absorption every year is one of the most encouraging things, but with the gap between the potential for zakat and the value of zakat collected, this can indicate that there are some Muslims who are less motivated to pay zakat. Whereas zakat is one of the pillars of the pillars of Islam as contained in the Qur'an and the following Hadith;

Quran Surah Al Baqarah verse 43;

وَأَقِمْ وَجْهَكَ لِلدِّينِ حَنِيفًا ۚ فِطْرَةَ اللَّهِ الَّتِي فَطَرَ النَّاسَ عَلَىٰ سَنَدٍ ۚ لَا إِلَهَ إِلَّا هُوَ ۚ سُبْحَانَ اللَّهِ عَمَّا يُشْرِكُونَ

That is; "And establish prayer, offer zakat and ruku'lah with those who ruku". (Surah Al-Baqarah; 43)

Apostle's words in H.R Bukhari Muslim;

"Islam is founded on five cases, namely testifying that there is no god who has the right to worship other than Allah and that Muhammad is the messenger of God, establishing prayer, issuing zakat, making pilgrimage to the temple and fasting in the month of Ramadan" (Narrated by Bukhari Muslim).

If the amount of zakat potential is the same as the amount of zakat revenue, it will have a good effect because zakat can overcome the problem of accumulation of assets in certain circles in social life, so that differences in income between groups in society can be minimized, then if the zakat institution can work optimally then things this is not impossible that will be able to overcome the problem of poverty because zakat institutions are very effective in caring for the Muslim population as it once happened during the leadership of Umar bin Khatab in the years 13-22 H and Umar bin Abdul Aziz in the years 99 - 101 H.

If every Muslim is aware of the obligation of tithing and knows the various benefits that will be obtained by tithing, then the potential for zakat should be achieved. Then, what is even more important is that zakat funds are not only optimally collected, but it is expected that there will be an equitable distribution among zakat recipients. So that the benefits become more pronounced.

With the background of the things that have been described previously, the authors decided to take the research title "Compliance with Muzakki and Amil in the Dynamics of Zakat in Tangerang City".

2. Method

The research method is basically a scientific way to get data with specific purposes and uses. So based on these keywords that need to be considered is the scientific way, data, objectives, and usefulness. In this study the authors use quantitative research methods, quantitative methods namely research that obtains data by observation and questionnaire then processed using statistics which then produce numbers, researchers use a quantitative approach that produces findings obtained using statistical procedures or another way of quantification.

Sources of data used by researchers in this research activity are primary and secondary data sources, where primary data is data obtained by the author from the first source, both individuals or individuals, such as the results of interviews or questionnaires commonly used by researchers. In this study the primary data are data relating to compliance with muzaki and amil in the dynamics of zakat in the city of Tangerang. To obtain primary data, the writer conducted observations at the BAZNAS Tangerang City office as an amil institution and the researchers would also carry out questionnaire distribution activities to several communities in the city of Tangerang as muzaki. Whereas secondary data is data obtained or collected through books, brochures, and articles obtained from websites related to research topics. In this study the secondary data are books and

lecture dictates related to the research theme and use field research where the writer will go directly to the institution or mosque to be used as a respondent to be asked for information about the topic of discussion by giving questionnaires.

In collecting data the author will use two methods of data collection namely the observation method and the questionnaire method. Observation method that is systematic observation and disability of the symptoms that appear on the object of research. Data collection methods using observations of research objects carried out directly or indirectly. The method of observation requires observations from researchers whether done directly or indirectly, some information that will be obtained by researchers from observing the space, actors, activities, objects, actions, events, time, and feelings. The method of observation is one of the important methods that must be done by a researcher because in order to present a realistic picture of behavior or events, answer questions, help understand human behavior and evaluate that is to measure certain aspects of doing feedback on the research.

The questionnaire method is a method of research conducted by the author distributing questionnaires to respondents, this questionnaire method is very effective because with a short time the writer can reach many respondents. The measurement in this study itself uses a Likert Scale, where the sub variables to be measured are translated into an indicator variable then the indicator is used as a starting point for compiling an instrument that can be a question with five scores provided that is strongly agree, agree, neutral, disagree, strongly disagree. Questions that the authors ask respondents pay attention to several things such as questions must be appropriate to capture the variables studied, language and words in the questionnaire must be adjusted to the level of understanding of respondents, the form and type of questions must be selected that can minimize the respondents' bias, sorting the questions must flow the stages response gently, personal data should be collected taking into account the respondent's privacy.

Data analysis is the process of systematically searching for and compiling data obtained from interviews, field notes and other materials, so that they can be easily understood, and their findings can be shared with others. In analyzing data how to analyze research data including relevant statistical tools to be used in the research. In conducting research there are things that need to be stated in data analysis techniques such as the type of data analysis, statistical techniques used, formulas that will be used to test hypotheses, hypothesis testing criteria, and types of computer programs that will be used by researchers to process the data.

In this study the authors will use the method of data analysis type Quantitative Data Analysis. Sugiyono (2015, p. 14) explains that quantitative data analysis is a research

method based on the philosophy of positivism, used to examine specific populations or samples, sampling techniques are generally carried out randomly, data collection using research instruments, data analysis is quantitative or statistics in order to test the hypothesis that has been set. Data analysis method used in this research is descriptive analysis method. Descriptive analysis is done by collecting, classifying data, interpreting data, and describing the data so that it provides an objective picture of the problem that has been analyzed through observation and documentation interviews.

The analysis used is quantitative analysis, which is an analysis tool that uses calculations to determine the extent of the influence of one variable with another variable. The research process is deductive, where to answer the problem formulation using a concept or theory to answer a hypothesis. The stages of statistical analysis contained in this research are validity test, reliability test, classical assumption test analysis, multiple linear regression analysis, simple correlation analysis, multiple correlation analysis test, and hypothesis test analysis.

3. Results

Tangerang City is a large city that was established on February 28, 1993 with an area of 164.55 km² or around 1.59% of the area of Banten province, geographically the city of Tangerang is bordered by Tangerang Regency in the west and north, DKI Jakarta Province in the east, and the city of South Tangerang to the south. Although the city of Tangerang has the smallest area in the province of Banten, it is the largest city in the province of Banten and is ranked third in the Greater Jakarta area. In 2018 the city of Tangerang has a large population of 2,139,891 with its population spread across 13 subdistricts, namely Batucepersubdistrict, Benda sub-district, Cibodas sub-district, Ciledug sub-district, Cipondoh sub-district, Jatiuwung sub-district, Karang Tengah sub-district, Karawaci sub-district, Larangan sub-district, Neglasari sub-district, Priuk sub-district, Pinang sub-district, and Tangerang sub-district.

As a city with a large population and the majority of Muslims the city of Tangerang has an official amil zakat body and was formed by the Tangerang city government in 2016 based on the Tangerang mayor's decree issued by Mr. H. AriefWismansyahB.Sc, M.Kes at 14 January 2016 with letter number 451-12 / 01483-KESRA. Based on a letter of instruction issued by the Tangerang mayor, the national amil zakat body of the city of Tangerang has a duty to

collect zakat funds from Muslim communities in the city of Tangerang and distribute zakat funds to the people of the city of Tangerang which are included in the group

of eight ashnaf. In its task, the Tangerang City Amil Zakat Agency will collaborate with zakat, infaq, and shadaqah collection units consisting of several mosques and prayer rooms, government agencies, companies and various institutions in the city of Tangerang who have collaborated with the Tangerang City Amil Zakat Agency. after the collection of zakat, infaq, shadaqah funds will be directly given to the people of the city of Tangerang who fall into the eighth ashnaf group.

In carrying out the mandate given by the Tangerang city government, the Tangerang city baznas has several excellent programs both in the collection and distribution of zakat funds. The zakat fund raising program found in Tangerang city baznas such as baznas makes it easy for the public to channel their zakat funds either by coming directly to the baznas office, zakat pick-up service, transfers through baznas account numbers, and through Tangerang city government services available in the app store and playstore, besides that baznas also opened consultation, outreach and education services for the community because there are still many people who are confused about zakat so that with this service can further increase public awareness in paying zakat and increase the collection of zakat funds.

Whereas for the distribution of zakat funds, the city of Tangerang distributes zakat funds in three distributions, which are aid, grant, and empowerment. For the distribution of zakat baznasTangerang city has several zakat distribution programs such as community welfare programs, health programs, educational programs, and micro scale programs.

Although it has only been established for several years that the city of Tangerang-baznas has succeeded in carrying out its duties in terms of collecting zakat funds or distributing zakat funds to mustahiq in Tangerang, this can be seen from the following table of collection and distribution of zakat funds

TABLE 2: Table of Distribution and Zakat Fund Collection of Tangerang City.

Year	Collection	Muzaki	Distribution	Mustahiq
2016	3.158.640.085	1.480	0	2.343
2017	3.363.638.580	1.589	0	1.714
2018	8.134.556.106	4.252	5.251.516.851	2.094

Based on the results of the questionnaire given to respondents, the following respondent characteristics were obtained, based on gender, namely for the sex of 100 respondents consisting of 50 muzaki respondents, there were 21 male respondents and 29 female respondents, while for 50 amil respondents there are 42 male respondents and

8 female respondents, so based on the data for muzaki respondents are dominated by female respondents and amil respondents are dominated by male respondents.

Characteristics of respondents based on the age of respondents from the results of the study that is from 100 respondents consisting of 50 muzaki respondents there were 27 respondents aged 17-25 years, 13 respondents aged 26-35 years, 9 respondents aged 35-45 years, and 1 respondent aged over 45 years, while 50 amil respondents there are 4 respondents aged 17-25 years, 19 respondents aged 26-34 years, 24 respondents aged 35-45 years, and 3 respondents aged over 45 years, thus muzaki respondents are dominated by respondents aged 17 - 25 years with 27 respondents and amil respondents dominated by respondents aged 35-45 years with 24 respondents.

For the characteristics of respondents based on status, from the results of the study that of 100 respondents consisting of 50 muzaki respondents there were 28 respondents who were not married and 22 respondents were married, and for 50 respondents amil there were 6 respondents unmarried and 44 respondents were married. Thus for muzaki respondents dominated by unmarried respondents with a total of 28 respondents while for amil respondents dominated by married respondents which amounted to 44 respondents.

Characteristics of respondents based on status, the results of the study are that of 100 respondents consisting of 50 muzaki respondents there are 21 respondents working as students, 25 respondents working as employees, 4 respondents working as entrepreneurs and 0 respondents working as others, and 50 amil respondents consisting of 3 respondents worked as students, 37 respondents worked as employees, 7 respondents worked as entrepreneurs, and 3 respondents worked as others. From these data, the muzaki and amil respondents were dominated by respondents who worked as employees.

Furthermore, the characteristics of respondents based on the results of their income then of 100 respondents consisting of 50 muzaki respondents there were 12 respondents who had income below 1,000,000, 15 respondents had income of 1,000,000 to 5,000,000, 17 respondents have income of 5,000,000 to 10,000,000, and 1 respondent have income above 10,000,000,000, and 50 amil respondents there are 3 respondents have income below 12,000,000, 22 respondents have income of 1,000,000 to 5,000.000, 25 respondents have income of 5,000,000 to 10,000,000, and 0 respondents who have income above 10,000,000 with the data, the income of muzaki and amil is dominated by respondents with income of 5,000,000 to 10,000,000 with 17 respondents for muzaki while Amil numbered 22 respondents.

The last characteristic of respondents based on where respondents pay their zakat, out of 100 respondents consisting of 50 muzaki pay zakat as much as 3 respondents choose to pay zakat to zakat management institutions such as baznas, zakat house, etc., 41 respondents choose to pay zakat through the nearest mosque / mosque, and 6 respondents chose to give their zakat directly to mustahiq, whereas for 50 amil respondents it was known that 5 respondents served as amil in zakat management institutions such as baznas, zakat houses, etc. and 45 respondents served as Amil in the mosque / mosque around the house

As for the results of the data analysis test conducted by researchers using the results of questionnaires from 100 respondents, the following results were obtained:

3.1. Data Quality Test

Data quality test consisting of validity and reliability tests get the following results, for the validity test all questions answered by respondents are declared valid, this is because all statements have a Rhitung value greater than the value of Rtable while the reliability test of all statements answered by Respondents in the questionnaire were stated to be relatively reliable because all statements had an alpha conbrach value greater than 0.60.

3.2. Correlation Test

TABLE 3: Table of Correlation Test Results.

		Correlations		
		Kepatuhan Muzaki	Kepatuhan Amil	Dinamika Zakat
Kepatuhan Muzaki	Pearson Correlation	1	,856**	,326
	Sig. (2-tailed)		,000	,079
	N	30	30	30
Kepatuhan Amil	Pearson Correlation	,856**	1	,481**
	Sig. (2-tailed)	,000		,007
	N	30	30	30
Dinamika Zakat	Pearson Correlation	,326	,481**	1
	Sig. (2-tailed)	,079	,007	
	N	30	30	30

** . Correlation is significant at the 0.01 level (2-tailed).

Based on the results of the correlation test conducted by researchers using the following IBM SPSS V22 program assistance;

1. Based on the significance value of the above output, it is known that between Muzaki Compliance (X1) and Amil Compliance (X2), the significance value is $0,000 < 0,05$, which means there is a significant correlation, then between Muzaki Compliance (X1) and Zakat Dynamics (Y) the significance value is $0,079 > 0,05$, which means there is no significant correlation, and the last is between Muzaki Compliance with Zakat Dynamics (Y) the significant value is $0,007 < 0,05$ which means there is a significant correlation.
2. Based on the asterisk (*) from the above output, it can be seen that the person correlation value that is connected between each variable has an asterisk (*), this means a significant correlation between the variables connected.
3. Differentiate the correlation value from the output above, it can be seen between Compliance Muzaki (X1) with Amil Compliance (X2) the value of collation is 0.856 which means there is a very strong correlation, then Muzaki Compliance (X1) with Zakat Dynamics (Y) with a correlation value of 0.326 which means there is a low correlation, finally Amil Compliance (X2) with Zakat Dynamics (Y) the correlation value is 0.481 which means there is a moderate correlation value.

3.3. Normality test

Graph Analysis Table of Normality Test Results

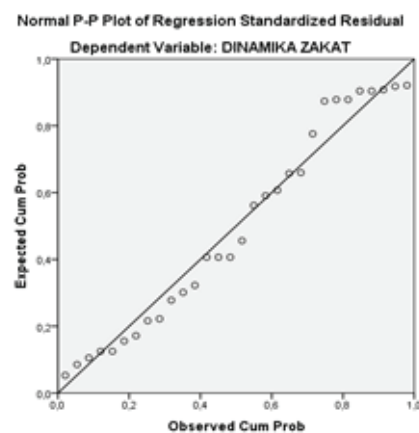


Figure 1: Normality Test Results.

Based on the results of the normality test above, the data above is considered to meet the assumption of linearity if the pattern of data distribution is around the diagonal

line. And from the image of the test results spread around the diagonal line, then it can be concluded that the data has fulfilled the linearity assumption.

Normality Test Histogram Results Table

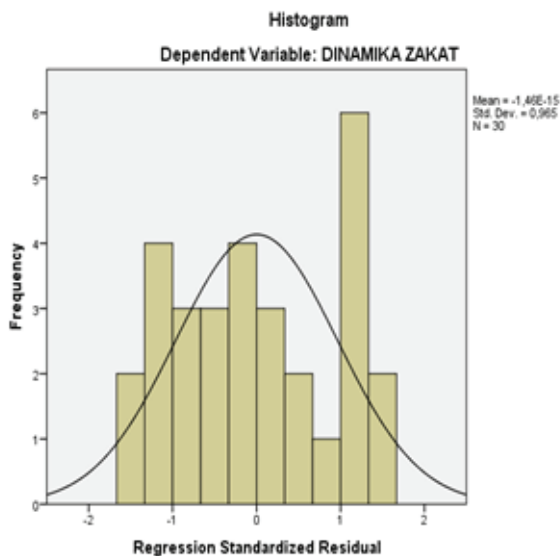


Figure 2: Normality Test Results.

Based on the output chart display above, we can see the histogram graph and the plot where the histogram graph gives a distribution pattern that deviates to the side which means it is normally distributed data.

3.4. Kolmogorov Smirnov Normality Test

Based on the normality test seen from the Kolmogorov Smirnov value table of 0.149 with the Asym value. Sig of 0.089 > 0.05 then this shows that the regression model is normally distributed.

3.5. Multicollinearity Test

Based on the table above, it can be seen that the data in this study do not have multicollinearity or there is no relationship between the independent variables. This can be seen from the VIF value of all the independent variables that are under 10 that is 3,735. Besides that the tolerance value of each variable is above 0.10 which is equal to 0.268. Therefore it can be ascertained that the independent variables used in this research regression model are free from the multicollinearity problem.

TABLE 4: Kolmogorov Sminov Normality Test Results Table.

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	6,99426325
Most Extreme Differences	Absolute	,149
	Positive	,097
	Negative	-,149
Test Statistic		,149
Asymp. Sig. (2-tailed)		,089 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

TABLE 5: Multicollinearity Test Results Table.

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error				Beta	Tolerance
1	(Constant)	244,060	82,462		2,960	,006		
	KEPATUHAN MUZAKI	-,618	,615	-,322	-1,006	,323	,268	3,735
	KEPATUHAN AMIL	1,588	,671	,757	2,365	,025	,268	3,735

a. Dependent Variable: ZAKAT DYNAMICS

3.6. Heteroscedasticity Test

Based on the data from scatterplots above, it can be seen that the points spread randomly and spread both above and below the number 0 on the Y axis, this can be concluded that there is no heteroscedasticity in the regression model so that the regression model is feasible to be used in testing.

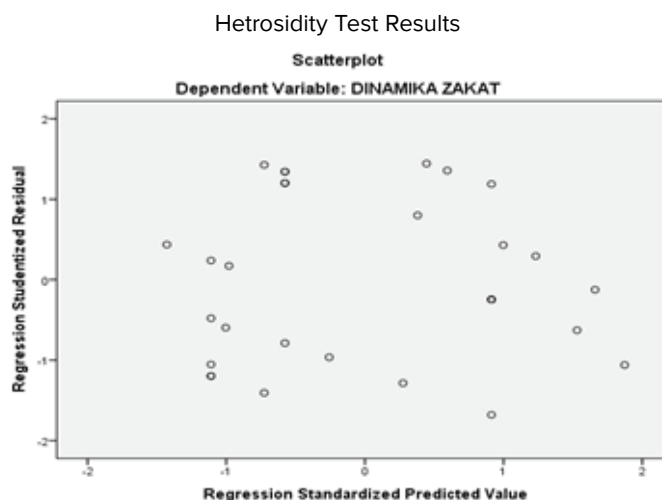


Figure 3: Heteroscedasticity Test Results.

TABLE 6: Autocorrelation Test Results Table.

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,509 ^a	,260	,205	7,24868	2,218

a. Predictors: (Constant), AMIL COMPLIANCE, MUZAKI COMPLIANCE.
 Dependent Variable: ZAKAT DYNAMICS.

3.7. Autocorrelation Test

Based on the results of the Durbin Watson test in the table, it can be seen that the autocorrelation test results on the Durbin Watson test showed a value of 2.218, where the number is between -4 to +4. So it can be concluded that the data in this study is free from the existence of autocorrelation.

3.8. Multiple Linear Regression Test

The following are the results of the calculation of multiple linear regression performed computerized with IBM SPSS Statistics V.22 as follows;

Based on a computerized data processing calculation table using IBM SPSS Statistics V22, the regression equation can be obtained as follows;

$$Y = 244,060 + 0,618X^1 + 19,058X^2 = \epsilon$$

The coefficients of the linear regression equation above can be interpreted that;

$\alpha = 244,368$ means that if the value of X (Compliance with Muzaki and Amil) = 0, then the value of Y (Dynamics of Alms) will indicate the level or equal to 244,368 or

TABLE 7: Table of Multiple Linear Regression Test Results.

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	244,060	82,462		2,960	,006
	KEPATUHAN MUZAKI	,618	,615	,322	1,006	,323
	KEPATUHAN AMIL	1,588	,671	,757	2,365	,025

a. Dependent Variable: ZAKAT DYNAMICS

in another sense if there is no Compliance with Muzaki and Amil then the Dynamics of Zakat is 244,368 points

$\beta^1 = 0.618$ shows that the regression coefficient of Muzaki Compliance variable has a positive regression direction, where every one point increase in the X1 value of Muzaki Compliance, the value of Y (Zakat Dynamics) will increase by 0.618

$\beta^2 = 1.588$ shows that the regression coefficient of Amil Compliance variable has a positive regression direction, where every one point increase in X2 (Amil Compliance) Y value (Zakat Dynamics) will remember 1.588 points.

3.9. Autokoleration Test

TABLE 8: Autocorrelation Test Results Table.

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,509 ^a	,260	,205	7,24868

a. Predictors: (Constant), AMIL COMPLIANCE, MUZAKI COMPLIANCE

Based on the table above shows the value of Rsquare or R² of 0.260, these results indicate that the Zakat Dynamics variable is influenced by the Muzaki Compliance variable (X1) and Amil Compliance (X2) against the Zakat Dynamics variable (Y) of 0.260 or 22.6%, so it is 7, 4% (100% -26.0%) is determined by other variables.

3.10. Hypothesis testing

3.10.1. Partial significance significance test (T test)

TABLE 9: Table of T-Test.

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	63,208	112,962		,560	,580
	KEPATUHAN MUZAKI	4,438	2,127	2,486	2,086	,047
	KEPATUHAN AMIL	6,179	2,499	2,946	2,472	,020

a. Dependent Variable: ZAKAT DYNAMICS

From the above results, it can be concluded that X1 is rejected by HO, it means that Compliance with Muzaki has a significant effect on the dynamics of zakat, and for X2, the result of HO is rejected, HA is accepted, meaning that Amil Compliance has a significant effect on the dynamics of zakat.

3.10.2. Stimulation Test (Test F)

TABLE 10: F-Test Table.

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	648,364	2	324,182	6,906	,004 ^b
	Residual	1267,502	27	46,945		
	Total	1915,867	29			

a. Dependent Variable: ZAKAT DYNAMICS

b. Predictors: (Constant), AMIL COMPLIANCE, MUZAKI COMPLIANCE

From the results of the F test that has been done, it can be concluded that Ho is rejected and Ha is accepted, Variable Compliance Muzaki (X1) and Amil Compliance (X2) together (simultaneously) have a positive and significant effect on the dynamics of Zakat.

4. Conclusions

Based on the results of research conducted by researchers, it can be concluded that the compliance of muzaki and amil in the dynamics of zakat in the city of Tangerang is very good, it can be seen from the maximum amil work in collecting zakat funds and channeling zakat funds through several programs, and seen from the amount zakat receipts increase every year.

And for the results of statistical tests it can be seen that the compliance of muzaki has a significant effect on the dynamics of zakat, amil compliance has a significant effect on the dynamics of zakat, and the compliance of muzaki and amil has a simultaneous effect on the dynamics of zakat.

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