

Public Trust of Zakat Management in the Office of Religious Affairs, Cipocok Jaya, Serang, Banten, Indonesia

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Abstract

The purpose of this study was to determine the degree of public trust of zakat management in the Office of Religious Affairs Cipocok Jaya Serang Banten. The experiment was conducted by using a quantitative approach with descriptive and inferential methods. Inferential methods used correlation analysis, t-test, Post Hoc test and multiple regression analysis. Research data was analyzed by a Likert scale. Population and sample in this study are the public residence around the Office of Religious Affairs Cipocok Jaya districts Serang, Banten. The results of research show that public trust is very high in the Office of Religious Affairs. Based on sex of the respondents, there are differences in the level of public trust in the Office of Religious Affairs in the management of zakat. Based on the age of the respondents, there are also differences in the degree of public trust. Public trust has a positive and significant relationship with the improvement of the management of zakat, which means that zakat management quality can be affected by public trust. To increase public trust, it takes professionalism and good handling of zakat management which is in accordance with the Islamic religious law. It is necessary to improve the quality and quantity of zakat management to provide the public with satisfaction and fulfillment of desires and expectations thereby increasing loyalty and public trust in the Office of Religious Affairs.

Keywords: public trust, management of zakat, Islamic religious law

1. Introduction

Zakat in Islam is very important and preferred. Muslims show concerns over one another through charitable giving. Zakat is the third pillar of the five pillars in Islam. Zakat is Maaliyah ijtima'iyah worship which has a very important, strategic and decisive position, both in terms of Islam and the development of the welfare of the public. The majority of Indonesia's population is Muslim. In terms of culture, obligation of zakat, encouragement for zakat and charity in the way of Allah, have been entrenched in the tradition of the life of the Muslim community (Bamualim, 2005). During this time, the potential of zakat in Indonesia has not been developed optimally due to ineffective management. Concerning to aspects of the collection, administration, distribution, monitoring and evaluation of zakat, the benefits of empowering zakat was not felt by the public optimally anyway.

Zakat funds come from the rich and are distributed to the needy. Zakat is neither intended to impoverish the rich, nor to harass efforts of the rich. Zakat takes a fraction of treasure from those who are redundant with certain criteria. Zakat funds may only be distributed to particular groups of people with certain conditions. A Nishab with the minimum amount of wealth must be excluded from zakat. Haul is the prescribed period when a person must issue zakat; wealth and levels are the measurement of the amount of zakat that should be issued. Zakat is a major factor of the equalization of wealth among Muslims and also the primary means of disseminating the feeling of togetherness and brotherhood among Muslims. It can funds be said that zakat can be called a tax. Zakat is a tax in a very special form (Zainuddin, 1994). Zakat is must be done; in collecting of wealth, often, the rights of others become belonging to us. To clean the wealth from the possibility of the rights of others, zakat must be paid (Syaltut, 1996). In other words, zakat is intended to clean the wealth we owned. Intentionally or unintentionally, property of others has been included into our wealth.

Zakat, as the third pillar of Islam, forces for the economic progress of Muslims, however, the collection of zakat has not been managed optimally in institutions. Public knowledge of issuing zakat is still limited. Conventional

sources are clearly stated in the Qur'an and Hadith with certain requirements (Hafidhuddin, 2002). According to Qaradawi (1997), the urgency of zakat in Islam is closely related to two dimensions at once, namely *ubudiyah* (divinity) and *ijtima'iyah wa iqtishadiyyah* (social economy), namely; Dimension divinity, can be traced through the eighty-two verses, where God explained the zakat was always side by side with their mention with prayers in the Qur'an. Qaradawi stated that, if prayer is the pillar of religion then zakat is a beacon.

Handling of distribution of zakat requires special institutions, such as the Office of Religious Affairs. Public trust in the religious affairs office is very important. The implementation of the distribution aims to those who are in accordance with the terms. The Office of Religious Affairs located in the sub-district level as a government agency has the duty and authority in the management of zakat. In order to optimize the reception and distribution of zakat, it is required optimal role of Office of Religious Affairs in zakat management of public, especially Muslims. The purpose of this study was to determine the degree of public trust based on the demographic of zakat management in the Office of Religious Affairs.

2. Literature Review

2.1 Public Trust

According to Badudu and Zain (1994), public trust is put trust or give it to someone to keep, maintain, store and so on. Moorman (1993) defined trust as a willingness of individuals to rely on another party involved in the exchange. People have trust to the other party. According Yilmaz and Atalay (2009), trust is the behavior of individuals, who expect someone to give positive benefits. Trust requires interaction among humans. They have the same trust between the two sides.

The existence of the trust is formed from the mutual need, through interactions or relationships that foster social bonds. The social ties form the basis for building trust. Social interactions are social dynamic between individuals or groups. The trust is the basis for both parties to cooperate.

Yilmaz and Atalay (2009) defined trust is an attitude that assumes individuals or groups of well-intentioned, fair and ethical norms.

Moordiningsih et al. (2010) stated that building trust to others is not an easy thing. Trust was formed through a series of behaviors among people who provide trust and through people who are entrusted. Trust arises from the experience of the two parties who have previously worked together in an activity or organization.

According to Job (2005) and Tranter and Skrbis (2009), there are two factors that affect the trust, namely; a). *Rational factors* are those factors strategic rational and calculative. In other words, people can be trusted because they have special skills or have a professional position; b). *Relational factors* are those factors that is also called affective factors or moralistic. Communities have considered before giving trust and a change is not borne by one person only.

Meanwhile, according to Rofiq (2007), factors shape a person against another belief. There are three, namely: ability, integrity, kindness. Trust can arise as the result of a direct relationship between two or more people who are associative. The relationship is personal. It may just be developing such relationships in an organization or society at large (Soekarno, 2006). Trust is a dynamic phenomenon that occurs intrinsically in a state of nature. The trust is related to mental problems that are defined in a situation of a person and the social context (Hidayat et al., 2012). According to the Good (2008) building trust is a strategy to create a relationship of cooperation with other individuals.

The existence of trust is a need because both parties cooperating with each other to give hope to religious institutions, namely the Office of Religious Affairs. It is a government agency and public trust in these institutions is very influential in the development and improvement of quality of life, especially the Muslim community. The role of institutions prioritizes the Office of Religious Affairs and promotes the interests of the public with regard to religious affairs.

2.2 Zakat Management

Zakat is the name for a portion of the property issued by the rich to his brothers who are indigent and poor. It includes, community policing and increasing the standard of living beings (Syaltut, 1996). Zakat means cleanliness and growth. According to those in the Qur'an (Verse: Al-Tawbah: 103). Zakat itself, etymologically, was derived from the verb-based (fiil madhi) *zaka*, which means growing and thriving (*zaka al-zar* ': plants that have evolved), giving a blessing (*zakat al-nafaqal*: a living gift that has given the blessing), increased kindness (*fulan zaak*: people who grow goodness), cleansing (*qad aflaha zakkabu man*: successful who purifies his soul capable), as well as flattering (*fala tazku anfusakum*: do not you ever flatter yourself).

Zakat, in the Quran and Hadith, sometimes refers to charity, such as the word of God. It means that “Take zakat (alms) from their wealth, the charity that you cleanse and purify them and pray for them, because your prayer will be peace for them.” (QS. At-Taubah, 103).

According to Mannan, as quoted by Ali (1988), zakat has six principles; *first*, religious beliefs, namely that the person who pays the zakat is one manifestation of his religious beliefs. *Second*, equity and justice, is social objectives charity that divide God-given wealth more evenly and fairly to humans. *Third*, productivity, stressing that Zakat must be paid for certain belong that has produced a particular product after passing a certain period. *Fourth*, it makes sense that if zakat is produced it must be removed. *Fifth*, freedom means the charity only paid by people who are free and healthy spiritual body. There is withheld from people who are punished or people who suffer from mental illness. And *sixth*, the principles of ethics and fairness, namely that the charity will not be required in arbitrarily without considering the consequences.

According to Rahardjo (1999), Zakat is not merely distribution of consumer goods and disposable. The distribution of zakat can be money to the teacher-tutor, orphans, debt, etc. Zakat is distributed to eight parts which consists of two types of people. The first type is those who get a share of zakat as needed. They got it in accordance with its requirements, many or too few, such as the poor, for the freedom of slaves, and Ibn sabil (the person on the way). The second type is those who get part due consideration of services, such as charities, converts. People who are in debt, and those who fight in Allah's way.

Zakat has a purpose. The general purpose of zakat is the relationship with God (hablun Min Allah). It bridges and brings together the relationship of love between human beings (Min hablun an-Nas), it realizes the words that Muslims are brothers and mutual help. The strong helps the weak; and the rich helps the poor (Hasan, 1995). Thus it can be said that every Muslim has the obligation to remove the excess property on the path that has been established by God. Zakat management is based on faith and piety, transparency and legal certainty in accordance with Pancasila and the 1945 Constitution of the Republic of Indonesia. Implementation of the charity is based on the word of God in the Qur'an. At-Taubah: 60 namely:

إِنَّمَا الصَّدَقَاتُ لِلْفُقَرَاءِ وَالْمَسْكِينِ وَالْعَامِلِينَ عَلَيْهَا وَالْمُؤَلَّفَةِ قُلُوبُهُمْ وَفِي الرِّقَابِ وَالْغَارِمِينَ وَفِي سَبِيلِ اللَّهِ وَأَبْنِ السَّبِيلِ فَرِيضَةً مِّنَ اللَّهِ وَاللَّهُ عَلِيمٌ حَكِيمٌ

Meaning: The alms are only for the poor and the needy, and those who collect them, and those whose hearts are to be reconciled, and to free the captives and the debtors, and for the cause of Allah, and (for) the wayfarer; a duty imposed by Allah. Allah is Knower, Wise. (QS. At-Taubah: 60).

According to Qadir (1988), zakat management of institutions has several advantages: *first*, to ensure certainty and zakat payment discipline. *Secondly*, to keep the feeling of inferiority *mustahik* charity when faced directly to receive alms from the *muzakki*. *Third*, to achieve efficiency and effectiveness as well as the it is target in the use of Zakat is based on the scale of priorities that exist in a place. *Fourth*, it is to show the greatness of Islam in the spirit of Islamic governance. *Fifth*, it is to facilitate the coordination and consolidation of data muzakki and mustahiq. *Sixth*, it is to facilitate reporting and accountability to the public. *Seventh*, it can be managed professionally. Conversely, if the charity is submitted directly from muzakki to mustahik, legally *Shar'ie* is valid in addition. It will neglect the things mentioned above, also wisdom and charity functions, particularly with regard to equity and welfare of mankind would be difficult to realize. In Indonesia, zakat management is governed by Act No. 23 of 2011 on Zakat Management and the Director General of the Islamic Community Guidance and Hajj Affairs No. D. D / 291 of 2000 on the Technical Guidelines for Management of Zakat. In Act (Act) 38 1999 stated that “zakat management is planning, organizing, implementing, and monitoring the collection and distribution and utilization of zakat”.

Zakat management applies planning, organizing, implementing, monitoring and evaluation. According to Nawawi (2010), management is the process to achieve the goals of the organization by performing activities of four main functions: planning, organizing, leading the implementation of activities, and supervisory or control. In practice, management is required wherever people work together to achieve a common goal (Handoko, 2003). Each organization is always in need of management. Without effective management there will be no successful business long enough. Management will provide the effectiveness of human endeavor (Anoraga, 1997). Application of management functions can optimize the role and duties of Religious Affairs office.

3. Methods

This research uses descriptive and inferential methods. Statistical analysis uses the correlation analysis, T-test, Post Hoc test and multiple regression. Descriptive research is intended to gather information about the status of an existing symptoms, namely the state of symptoms according to the fact existing at the time of the study

(Arikunto, 2005). Interpretation of descriptive analysis as expressed by Nunnally (1978), is namely: 1:01 to 2:00. Mean scores (low); 2.01 to 3.00 (simple low); 3:01 to 4:00 (simple high); 4:01 to 5:00 (high). In connection with correlation analysis, Suryabrata (1992) said that the correlation analysis aims to detect the extent of variations on a factor related to variations in one or more other factors based on the correlation coefficient. Correlation analysis is performed using Product Moment correlation. T-test analysis was used to test the average similarity of two independent populations. Post Hoc test was used to test the similarity of several independent populations. Multiple regression analysis is statistical test of the role of searching for the best astrologer. It is to show the value of the relationship, and the value of donations (Howitt & Cramer, 2003; Tabachnick & Fidell, 2001). Before testing the hypothesis, investigators must first be determined if the data is normal based on Kolmogorov-Smirnov test.

Methods of reviews are carried out by using the main instrument. Problem accurate is the easiest and memorable method in obtaining data more skilled than the sample size large and comprehensive study (Babbie, 2001). Public trust factor based on the opinion of Ainurrofiq Mayer, (2007) consists of three dimensions: 1) the ability, 2) integrity, 3) kindness. Zakat management instruments based on the opinion of Nawawi Bartol and Martin (2010) consists of four dimensions: 1) planning, 2) organization, 3) implementation, 4) monitoring and evaluation. Sekaran (2003) said the sample size from 30 to 500 respondents is sufficient to study review. Baharom (2004) also argued sample size should exceed the minimum amount if we want to acquire significant value. The sample in this study was 150 respondents, who are in the vicinity of Religious Affairs Office districts Cipocok Jaya Serang Banten.

4. Research

4.1. Public Trust and Zakat Management in the Office of Religious Affairs Cipocok Jaya District of Serang Banten

To determine the level of public trust and zakat management, the writer used descriptive method with the average value and standard deviation. Descriptive research results can be seen in table 1 below:

Table 1. Descriptive statistics of public trust and zakat management

No	Variables Research	Dimensions	Mean	Standar Deviation	Interpretation
1	Public trust	1) Ability.	23.94	4.407	High
		2) Integrity.	27.07	4.758	High
		3) Kindness.	24.27	5.117	High
2	Zakat management	1) Planning.	18.05	3.897	High
		2) Organizing.	23.37	7.081	High
		3) Implementation.	25.71	7.206	High
		4) Monitoring and evaluation.	23.43	5.349	High

Table 1 above shows the overall value of public trust and zakat management is high. The dimension ability is (mean = 23.94, SD = 4.407). The integrity dimension is (mean = 27.07, SD = 4.758). The dimension kindness is (mean = 24.27, SD = 5.117). Variable zakat management with planning dimension is (mean = 18.05, SD = 3.897). Organizing dimension is (mean = 23.37, SD = 7.081). The dimension the implementation is (mean = 25.71, SD = 7.206). The dimension monitoring and evaluation is (mean = 23.43, SD = 5.349). It can be said that the increase in zakat management in the office of religious affairs can be influenced by public trust. Public trust can drive force and motivation all employees in the office of religious affairs to improve the quality of the management of zakat.

4.2 The Difference Level of Public Trust and Zakat Management in the Office of Religious Affairs (Seen from Demograsi Respondents: Sex, Age)

The level differences of public trust and zakat management can be seen from the respondent demographics; gender and age. The level differences of public trust and zakat management based on gender was analyzed by *t-test* analysis. The level of public trust and charity management based on gender can be seen in table 2.

Table 2. Public trust and zakat management by sex

Variable	Dimension	Sex	Mean	Standard Deviation	T Value	Mean Difference	Lower	Upper	Sig
Public Trust	Ability	Man	23.17	4.671	-2.156	-1.533	-2.939	-0.128	0.033
		Women	24.71	4.013					
	Integrity	Man	26.76	4.684	-0.788	-0.613	-2.151	0.924	0.432
		Women	27.37	4.843					
	Kindness	Man	24.41	5.183	0.334	0.280	-1.376	1.936	0.739
		Women	24.13	5.081					
Zakat Management	Planning	Man	17.80	3.841	-0.774	-0.493	-1.753	0.766	0.440
		Women	18.29	3.962					
	Organizing	Man	22.67	6.866	-1.224	-1.413	-3.695	0.868	0.223
		Women	24.08	7.267					
	Actualizing	Man	25.07	6.757	-1.088	-1.280	-3.604	1.044	0.278
		Women	26.35	7.620					
	Monitoring and evaluation	Man	22.69	5.191	-1.690	-1.467	-3.182	0.249	0.093
		Women	24.16	5.438					

From Table 2, it can be seen the public trust in the value of the variable dimension ability is ($t = -2.156$, $Sig = 0.033$). It is known that there are differences in the ability of men with the ability of women. The average ability of men is lower than the average woman's ability. The mean difference is ($MD = -1.533$). The difference ranged is ($L = -2.939$, $U = -0.128$). Value ability of men is (mean = 23.17, $SD = 4.671$). The value of the ability of women is (mean = 24.71, $SD = 4.013$). The value can be seen that the value of a man's ability is lower than the value of the ability of women. Dimensions integrity is ($t = -0.788$, $Sig = 0.432$). It is known that there are differences between the integrity of a man and woman. The integrity of the men on average is lower than the average of the integrity of women. The average difference ($MD = -0.613$). The difference ranged is ($L = -2.151$, $U = 0.924$).

The value of the overall integrity of the men is (mean = 26.76, $SD = 4.684$). The value of the integrity of women is (mean = 27.37, $SD = 4.843$). The value can be seen that the value of the integrity of men is lower than the value of the integrity of women. Dimensions kindness is ($t = 0.334$, $Sig = 0.739$). It is known that there is no different kindness between them. The average goodness man's heart is higher than the average woman's kindness. The average difference is ($MD = 0.280$). The difference ranged is ($L = -1.376$, $U = 1.936$). Overall value of the kindness of men is (mean = 24.41, $SD = 5.183$). The value of kindness women is (mean = 24.13, $SD = 5.081$). The value of kindness is shown that the value of men is higher than the value of woman.

Variable value of the dimension zakat management planning is ($t = -0.774$; $Sig = 0.440$). It is known that there are differences in men with planning planning women. The average man planning is lower than the average woman planning, the average difference is ($MD = -0.493$), the difference ranged is ($L = -1.753$, $U = 0.766$). Overall value planning of men is (mean = 17.80, $SD = 3.841$). The value of planning women is (mean = 18.29, $SD = 3.962$). The value can be seen that the value than men planning is lower than value women planning. From organizing dimensions is ($t = -1.224$; $Sig = 0.223$). It is known that there are differences in the organization of men with organizing women. The average organization is lower than men on average organizing women. The average difference is ($MD = -1.413$). The difference ranged is ($L = -3.695$, $U = 0.868$). The value of the overall organization of men is (mean = 22.67, $SD = 6.866$). The value of organizing women is (mean = 24.08, $SD = 7.267$). The value can be seen that the value of the organization of men is lower than the value of women organizing.

From the dimension implementation is ($t = -1.088$; $Sig = 0.278$). It is known that there are different levels in the implementation of the man to the implementation of the women. The average execution is lower than men on average execution women. Mean difference is ($MD = -1.280$), the difference ranged is ($L = -3.604$, $U = 1.044$). The value of the overall implementation of the men is (mean = 25.07, $SD = 6.757$). The value of the implementation of the women is (mean = 26.35, $SD = 7.620$). The value is obvious that the implementation of the men is lower than the value of the implementation of the women. Monitoring and evaluation of the dimension is ($t = -1.690$; $Sig = 0.093$). It is known that there are differences in the dimension monitoring and evaluation of men with dimensions monitoring and evaluation of women. The average dimension monitoring and evaluation of male lower than the average dimensions monitoring and evaluation of women. The mean difference is ($MD = -1.467$). The difference ranged is ($L = -3.182$, $U = 0.249$). Overall value dimension monitoring and evaluation of men is (mean = 22.69, $SD = 5.191$). The value of monitoring and evaluation

dimension women is (mean = 24.16, SD = 5.438). The value can be seen that the value of monitoring and evaluation dimension male lower than the value monitoring and evaluation dimension women. The level of public trust and zakat management based on the age of the respondents performed using ANOVA with *Post Hoc Test*. The results can be seen in Table 3.

Table 3. Public trust and zakat management by age

Variable	Dimention	Ege Respondent	Mean	SD	Subset for Alpha = .05		Sig
					1	2	
Public Trust	Ability	25 years and older	24.30	3.721	23.60		.732
		35 years and older	23.92	5.070	23.92		
		45 years and older	23.60	4.389	24.30		
	Integrity	25 years and older	27.20	4.540	26.42		.465
		35 years and older	27.58	4.933	27.20		
		45 years and older	26.42	4.815	27.58		
	Kindness	25 years and older	23.86	4.965	23.86		.728
		35 years and older	24.28	5.031	24.28		
		45 years and older	24.68	5.415	24.68		
Zakat Management	Planning	25 years and older	18.14	4.091	17.70		.730
		35 years and older	17.70	3.919	18.14		
		45 years and older	18.30	3.727	18.30		
	Organizing	25 years and older	23.20	6.128	23.20		.959
		35 years and older	23.32	7.164	23.32		
		45 years and older	23.60	7.969	23.60		
	Actualiting	25 years and older	25.50	6.831	25.50		.930
		35 years and older	25.60	6.887	25.60		
		45 years and older	26.02	7.978	26.02		
	Monitoring and evaluation	25 years and older	23.22	4.696	23.22		.933
		35 years and older	23.44	5.779	23.44		
		45 years and older	23.62	5.609	23.62		

From Table 3, it can be seen that the average value of the dimension ability at the age of 25 years and older is (mean = 24.30, SD = 3.721). The dimension ability at the age of 35 years and older is (mean = 23.92, SD = 5.070). The dimension ability at age 45 years of age is (mean = 23.60, SD = 4.389). The average value of the dimension integration at the age of 25 years and older is (mean = 27.20, SD = 4.540). The dimension integration at the age of 35 years and older is (mean = 27.58, SD = 4.933). The dimension integration at the age of 45 years and older is (mean = 26.42, SD = 4.815). The average value of the dimension of kindness at the age of 25 years and older is (mean = 23.86, SD = 4.965). The dimension kindness at the age of 35 years and older is (mean = 24.28, SD = 5.031). The dimension kindness at the age of 45 years and older is (mean = 24.68, SD = 5.415). The average value of the dimension planning at the age of 25 years and older is (mean = 18.14, SD = 4.091). The dimension planning at the age of 35 years and older is (mean = 17.70, SD = 3.919). The dimension planning at the age of 45 years and older is (mean = 18.30, SD = 3.727). The average value of organizing dimension at the age of 25 years and older is (mean = 23.20, SD = 6.128). The dimension the organization at the age of 35 years and older is (mean = 23.32, SD = 7.164). The dimension the organization at the age of 45 years and older is (mean = 23.60, SD = 7.969). The average value of the dimension the implementation at the age of 25 years and older is (mean = 25.50, SD = 6.831). The dimension the implementation at the age of 35 years and older is (mean = 25.60, SD = 6.887). The dimension the implementation at the age of 45 years and older is (mean = 26.02, SD = 7.978). The average value of the dimension monitoring and evaluation at the age of 25 years and older is (mean = 23.22, SD = 4.696). The dimension monitoring and evaluation at the age of 35 years and older is (mean = 23.44, SD = 5.779). The dimension monitoring and evaluation at the age of 45 years up is (mean = 23.62, SD = 5.609). From Table 3 above shows also that the value dimension ability is (sig = 0.732). The dimension integrity is (sig = 0.465). The dimension kindness is (sig = 0.728), the dimension planning (sig = 0.730). Organizing dimensions is (sig = 0.959). The dimensions implementation is (sig = 0.930). The dimension monitoring and evaluation is (sig = 0.933). It is greater than the value of sig = 0.05. It can be said there is no different level of public trust and zakat management based on the age of the respondent. Based on the test post hoc test, as well as the overall look of confidence variable, dimensions and zakat management are based on a

subset age 1. It can be seen that the overall dimension the public trust variables and zakat management based on age do not have any differences.

4.3 Relationships between Public Trust and Zakat Management in the Office of Religious Affairs

To determine the relationship between public trust and zakat management of religious affairs office was analyzed by correlation analysis. The relationship between public trust and zakat management can be seen in Table 4.

Table 4. Relationship between public trust and zakat management

	Zakat	Planning	Organizing	Actualiting	Monitoring and Evaluation	Zakat Management
Management Public Trust						
Ability		.273**	.353**	.299**	.284**	.367**
Integrity		.177*	.268**	.229**	.237**	.279**
Kindness		.213**	.352**	.454**	.294**	.414**
Public Trust		.196*	.273**	.301**	.235**	.310**

* significant in the direction of $p < 0.05$.

From Table 4, It seems that the relationship between public trust and zakat management through the dimension of planning ability is ($r = 0.273$). The dimension the organizing ability is ($r = 0.353$). The dimension the ability of the implementation is ($r = 0.299$). The dimension the monitoring and evaluation capabilities is ($r = 0.284$). Dimensional integrity has been associated with the planning dimension is ($r = 0.177$). The dimension the integrity of the organization is ($r = 0.268$). The dimension the integrity of the implementation is ($r = 0.229$). The dimension the integrity of the monitoring and evaluation is ($r = 0.237$). Dimensions generosity towards planning is ($r = 0.213$). The dimension the kindness of the organization is ($r = 0.352$). The dimension kindness towards implementation is ($r = 0.454$). The dimension kindness towards monitoring and evaluation is ($r = 0.294$). Dimensional relationship management capabilities to variable zakat is ($r = 0.367$). The dimension the integrity of the zakat management variables is ($r = 0.279$). The dimension generosity towards the management of zakat is ($r = 0.414$). Relationship variables public confidence in the planning dimension is ($r = 0.196$), Organizing dimensions is ($r = 0.273$). The dimension implementation is ($r = 0.301$). The dimension monitoring and evaluation is ($r = 0.235$). Overall variable public trust in the management of zakat is ($r = 0.310$).

4.4 Forecasting Factor of Public Trust and Zakat Management

To determine the magnitude of the relationship between factors of public trust and zakat management is conducted by using multiple regression analysis. Multiple regression analysis is used to show the relationship based on the dimension public trust. Dimension public trust is the ability, integrity and kindness. Forecasting factor public trust and zakat management can be seen in Table 5.

Table 5. Forecasting factors of public trust and zakat management

Dimention Public Trust	B	Beta (β)	Nilai T	F	R	R ²	Sig
(Constant)	24.640						
Ability	0.987	0.221	2.734				
Integrity	0.479	0.115	1.464	15.627	0.493	0.243	0.000
kindness	1.208	0.314	4.076				

From Table 5, it is known that multiple regression calculation dimensional data generating public trust in the value is 0.987 capability dimension, the dimension of the integrity is 0.479. The dimension the kindness is 1.208, as well as the constant is 24.640. These results it can be concluded regression $y = 24.640 + 0.987X_1 + 0.479X_2 + 1.208X_3$. Strength multivariate correlation between the dimension public trust and zakat management obtained correlation coefficient $R = 0.493$. These findings proved that ability, integrity and kindness have been associated with the management of zakat. With the value of $F = 15.627$, $\text{sig} = 0.000$, ($p < 0.005$). The association has a significant relationship. The coefficient of determination between the dimension ability, integrity and kindness towards zakat management amounted to $R^2 = 0.243$. It shows that 24.3% of the variation that occurs in the

management of zakat can be influenced by the dimension public trust; the ability, integrity and kindness this is through regression equation $Y = 24.640 + 0.987 + X_1 + 0.479X_2 + 1.208X_3$.

5. Discussion

Good zakat management has a large impact in the distribution of zakat. Public trust in the management of zakat in the Office of Religious Affairs, is high. Public views, of Religious Affairs Office (KUA) as one of the institutions, are able to manage zakat. This is due to the Office of Religious Affairs as an institution under the auspices of the Ministry of Religious Affairs of the Republic of Indonesia. Office of Religious Affairs as government agencies has high credibility. Having a competent human resources field is related to specific religious law of Islam. From the research, it revealed that the level of public trust based on demographic survey respondents does not have differences in terms of gender differences, but not in the range that far. Overall the level of public trust in the Office of Religious Affairs (KUA) is very high. Public trust through positive and significant dimension, is related to zakat management.

In managing the charity was carried out by using the functions of management: planning, organizing, implementing, monitoring and evaluating. Professionalism in managing charity is visible from the high levels of society trust level of public trust in an institution or organization indicates that the performance and professionalism shown very good. The performance of agents is usually defined by the quality of the agent (Mowen, 1995).

Public trust as a form of fulfillment service user expectations and desires of the community was carried out by the Office of Religious Affairs (KUA). Customer satisfaction is the degree to which the needs. Desires and expectations of public fulfilled will result in repeating purchases or ongoing loyalty (Band, 1991). Thus the Religious Affairs Office (KUA) as an agency services relating to the maintenance of Islamic religion in particular, provide the best service in the maintenance of charity. To meet the expectations and desires of the community, it can improve public confidence in the credibility and performance of the Office of Religious Affairs (KUA).

Wahid (2006) suggested that the factors that affect people's reluctance to pay. Zakat is a factor related to zakat. One of which is the level of service provided zakat institutions inadequately. The level of satisfaction is a function of the difference between the perceived performance with expectations (Kotler, 1997). Customer satisfaction is built on the basis of several principles that are used to assess an organization in providing services tangibles, realibility, responsiveness, assurance, empathy.

Good Corporate Governance is the organization's management system that can encourage the formation of a clean working pattern management. Transparent and professional basic principles are fairness, transparency, accountability and responsibility (Adha, 2012). The management of zakat is required good governance. This becomes a very important thing for the community. The presence of charity that good governance can provide a high confidence. The public has trust and high expectations that their funds channeled to charity can be used with either, effective and efficient.

6. Conclusion

It can be concluded that the effect of public trust in the Office of Religious Affairs (KUA) on the management of Zakat is very high. Application of professional management and performance in the Office of Religious Affairs (KUA) will improve the quality and quantity of zakat management.

Giving charity could be an effort to cultivate noble character and a sense of humanity, eliminate the nature miserly, greedy and materialistic, and foster peace of life, as well as cleane and develop properties. People who give alms require good management. Good charity services will determine high or low loyalty and satisfaction of the people. Their good service for the management of zakat will give more credence to the charity organizations. Public trust in the management of zakat in the Office of Religious Affairs (KUA) should be maintained so that the community remains committed to pay their zakat through the Office of Religious Affairs (KUA). This is due to avoid any zakat gift doubled in the same person. It will impose unequal distribution.

This study is expected to be followed by other researchers with objects and different viewpoints so as to enrich the study of Islamic economics. It can be used as a reference for the management and development of charity, with expectations for increased professionalism and quality management with a good charity. In order to increase public trust, it is expected that the Office of Religious Affairs (KUA) should maximize the quality of service that covers the principles of fairness, transparency, ajuntabilitas and responsibilities. Public trust does not come by itself. The public will have trust when desires, expectations and satisfaction are met.

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