

CHAPTER III

RESEARCH METHOD

A. Research Design

1) Scope of Research

In this study, the researcher limits the variables into the knowledge of zakat, earnings, BAZNAS transparency and trust. These four variables are as independent variables, while Muzakki's interest as the dependent variable.

2) Data Type

The data used in this study is primary data. Primary data is collected through a questionnaire method, which is to spreading a list of questions (questionnaires) taken from research questionnaires that will be filled in or answered by respondents.

3) Population and Sample

The population in this study were all muzakki who pay zakat through BAZNAS in Kepahiang Regency. The population is so large, so the sample taken by muzakki who reside in Kepahiang Regency. The sampling technique used in this study is the purposive sampling method namely the sample selection technique that is not done randomly but uses certain criteria, as follows:

- a. Muzaki who paid zakat through the National Amil Zakat Agency (BASNAS)

- b. Muzaki who paid zakat through the National Amil Zakat Agency (BAZNAS) for past 1 year or more.

4) Research Instrument

Data collection methods used in this study were questionnaires. The scale used to measure this research is the Likert scale. Questionnaires are made in a multiple choice form with five answer options for each question. For the purposes of quantitative analysis, the answers to each questionnaire question using the Likert scale are given a score of 1-5. Score 5 is the highest score and score 1 is the lowest score. Scoring scores for example can be explained as follows:

1. Strongly agree: score 5
2. Agree: score 4
3. Neutral: score: 3
4. Disagree: score 2
5. Strongly disagree: score 1

5) Operational Definition of Research Variable

a. Dependent Variable

According to Triyawan & Aisyah (2016) interest is a mental device that consists of a mixture of feelings, hopes, establishments, prejudices or other tendencies that direct the individual to a particular choice. Interest is an individual's desire that comes from either motivation or self-motivation or encouragement that tends to come from outside the individual. Variable interest in the community of

measuring scale used using a Likert scale 1 to 5. The interest in this study was measured using 4 question items in the form of questionnaires developed from research by (Tiwi, 2017).

b. Independent Variable

1. Knowledge

A Muslim must know about zakat. Sufficient knowledge about zakat will have an impact on the attitude of muzaki to pay zakat properly. According to Rangkuti, 2009 in Nur & Zulfahmi (2018) most of a person's behavior is determined through a learning process, where learning will become a knowledge that will affect a person's behavior, including the behavior of the muzakki. The knowledge in this study was measured using 4 question items in the form of questionnaires developed from research by (Nur & Zulfahmi, 2018)

2. Level of Income

Islam does not only require zakat on wealth but also requires zakat on income. Income is something that is obtained or sourced from the work that has been done to support life need. Income or commonly called a reward or salary can add assets whose sources are clear and permanent. The knowledge in this study was measured by using 4 question items in the form of questionnaires developed from research by (Nur & Zulfahmi, 2018).

3. Transparency

Transparency is the opening of access for all parties who have an interest in related information, such as various laws and regulations. Taha, et al (2017) claim that information regarding zakat funds should be made transparent and be disclosed to the public to promote the sustainability, effectiveness and efficiency within the zakat institutions and, accordingly, to further gain the trust of muzakki. Transparency of zakat institutions is very important because the knowledge of muzakki about the financial statements of zakat institutions is an external cause that can affect muzakki's interests and beliefs in paying zakat.

Transparency in the management of zakat is expected to make the Muzakki willing to entrust their zakat funds to BAZNAS and all elements of society can be active in creating transparency (AR & Susanto, 2018). Transparency in this study will be measured by using 4 question items in the form of a questionnaire developed from research by (Pratikto, 2017).

4. Trust

Lins, et al (2017) state that trust is often understood as “the expectation that another person (or institution) will perform actions that are beneficial, regardless of our capacity to monitor those actions”. According to Triyawan & Aisyah (2016) trust arises through the process of several perceptions that repeat with learning

and experience. Following Rousseau, Sitkin, Burt, and Camerer (1998) in Lumineau (2014) define trust as the willingness of a party to be vulnerable to the action of another party based on positive expectations regarding the other party's motivation and/or behavior.

The level of trust of muzaki to an amil zakat institution are in its efforts to collect, manage and distribute zakat which runs as it should. Firmansyah & Devi (2017) states that the level of trust of muzakki in the amil zakat institution is going to increase if Zakat institutions are able to provide transparent information regarding where the Zakat has been distributed supported by effective reporting in financial statements. Trust in this study will be measured by using 4 question items in the form of a questionnaire developed from research by (Tiwi, 2017).

B. Data Analysis

Data analysis method is a technique or procedure to test the research hypothesis. This method uses quantitative analysis, descriptive statistical analysis, classic assumption test, multiple regression test, and hypothesis test.

a. Quantitative Analysis

(1) Descriptive Statistical Analysis

Descriptive statistics are the process of transforming research data in tabulated form so that it is easily understood and interpreted. Descriptive statistics function to study the procedures for collecting, recording, compiling and presenting research data in the form of frequency tables or graphs and then measuring the statistical values such as mean, median, mode and standard deviation. In general, they provide information about the characteristics of the main research variables and the demographic data of respondents (Nazaruddin & Basuki, 2019).

(2) Validity Test

Validity Test is a measurement concept that is used to determine the extent to which the accuracy and accuracy of a measuring instrument in performing its measuring function. An instrument is said to be valid only if the instrument produces a measuring result in accordance with the measurement objectives (Nazaruddin & Basuki, 2019).

Validity test is done by testing the correlation between scores of items with a total score (person correlation). Requirements for validity testing are that each item must have a positive correlation with the total score at a significant level of 5% or α (0.05).

(3) Reliability Test

Reliability test is intended to determine the extent to which the results of a measurement can be trusted. The measuring instruments basically show the level of accuracy, accuracy, stability or good consistency in different times. The measurement results can be trusted if used in several times the measurement of the same subject group obtained results that are relatively the same, as long as the aspects measured in the subject do not change.

How to measure reliability is to use alpha coefficients that can be measured by using the Cronbach alpha statistical test, which is a construct that is said to be reliable if it gives an cronbach alpha value bigger than 0,6 (cronbach alpha $>$ 0,6) (Nazaruddin & Basuki, 2019).

b. Classic Assumption Test

(1) Normality Test

Normality tests are useful for determining data that has been collected normally distributed or taken from a normal population. The normality test can be seen through the Normal P-P Plot. The provision is that if the points are still in the diagonal line then it can be said that the residuals spread normally.

To avoid misleading results using graphics, the graph test is complemented by a statistical test, namely the Kolmogorov-Smirnov (K-S) non-parametric test. In the K-S test, if the p-value is $> 5\%$, then the data is normally distributed (Nazaruddin & Basuki, 2019).

(2) Multicollinearity Test

A good regression model must be free from the symptoms of multicollinearity . If multicollinearity is detected, the regression model is bad because some variables will interfere .

To detect the presence of multicollinearity or not, is by paying attention to the value of Tolerance and VIF (Variance Inflation Factor), where if the tolerance value is > 0.10 or equal to the VIF value < 10 , then the regression model has multicollinearity that cannot be tolerated and the variable must be excluded from the regression model so that the results obtained are not biased (Gani & Amalia, 2018).

(3) Heteroscedasticity Test

This test aims to test whether residual variance inequalities occur in observations of other observations. This heteroscedasticity test is done by the Glejser Test method. This Glejser test is done by regressing the independent variable with its absolute residual value (Abs_Resid). If the significance is > 0.05 , there is no problem of heteroscedasticity (Gani & Amalia, 2018).

c. Hypotheses Testing

(1) Multiple Regression Test

Multiple linear regression models can explain functional relationships between several variables, which consist of one dependent variable and more than one independent variable .

The hypothesis will be tested by multiple regression analysis . Statistically, at least this can be measured by value detemination coefficient, F statistic value and statistical t-value (Gani & Amalia, 2018).

(2) Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) for multiple regression is a number that says the percentage of variation of changes in the values of the dependent variable (Y) determined by the variation of changes in the values of all independent variables (X).