

Impact of zakat payment trends on the community development in Indonesia: Mediating role of supply chain awareness system

Sutikno^a, Nur Asnawi^b, Nina Dwi Setyaningsih^c

Abstract

Among the Muslim communities, zakat management is accepted as a significant instrument for social and financial development. It is also accepted as a major economic source for the Islamic countries. To improve the social wellbeing of the community members, it is essential to optimally utilize the zakat payments. This study aims to investigate the impact of zakat payment trends on community development with the mediating effect information supply chain awareness system (SCAS) in Indonesia. For targeting this objective, three conceptual frameworks are developed and empirically tested. A sample of 182 respondents from the different officials who are directly or indirectly associated with the zakat collection in the Indonesian region is collected through questionnaire design. Zakat payment trends are measured through five queries, and overall community development is examined through ten factors which include orphan scholarship, financial assistance to poor and vulnerable families, food packages, medical treatment, insurance and subsidies, emergency assistance, the Contribution for the disaster management, overall community development, petty cash to travellers, zakat business loans, and financial assistance towards education. Findings of the study show that positive and significant impact on orphan scholars and financial assistance to the poor is observed as a local community feel it as a social and moral obligation to pay for the zakat—besides, some limitations as also associated with present research. For instance, a study sample is found to be not good enough as it is below than 200. Future studies should address these limitations for covering the literature gap in a more reasonable way.

Keywords: Zakat payment trends, Community development, Supply chain awareness system, Indonesia

1. Background

For the achievement of every life objective, financial resources are very important. Through the reduction of the income gap between the rich and poor in the community, zakat payments play a major role while strengthening the lifestyle of the Muslim members [1-3]. It is widely believed that zakat is a moral duty of every rich Muslim community member

to pay once in an Islamic year so that he/she can contribute for the social development of poor and needy Muslims [4-7]. In the Holy Quran, Allah S.W.T. has repeatedly instructed about the payment of zakat for the Muslims [8]. During the time of the second year of the hijrah, Zakat has been impeded. In the recent year, the Muslim community is facing a series of social, political, economic, and financial issues which requires sustainable support from the wealthy Muslim members. It is believed that Zakat is accepted as among those mechanisms which can effectively increase the life standard of those who cannot afford a better life [9]. Various authors and

^aDepartment of Manajemen, UIN Maulana Malik Ibrahim Malang
E-mail: sutikno1979@yahoo.co.id

^bAssociate Professor, Departemen of Manajemen, UIN Maulana Malik Ibrahim Malang

E-mail: asnawi@manajemen.uin-malang.ac.id

^cDepartemen of Accounting, UIN Maulana Malik Ibrahim Malang
Corresponding author: E-mail: shirlytania89@yahoo.com

scholars in the field of studies have provided their view about the zakat payment and its management. It is suggested Islamic studies that government and related departments in the Muslim community should optimize the usage of zakat as among the key sources of funds [10, 11]. This usage of zakat covers several ways like the payments to the needy in the society, orphan scholarship, financial assistance, and medical and health-related facilities. The distribution of zakat for the human resource development and educational purpose also provide some results like reducing the gap between rich and poor and narrow down the social issues for those who are living at or below the poverty line. Meanwhile, both long-run and short-run results of zakat payments are observed like decreasing the social unrest, providing some investment opportunities to the needy. Meanwhile, education is a factor which reflects the human development index (HDI) in the recent year and through payment of zakat this would provide a better life to those who are in need of such financial assistance. In overall zakat collection and distribution, the role of zakat institutes is much important. The reason is that effective distribution of the zakat results in better economic and social life, alleviation of the poverty. For upholding the social justice in the Muslim community zakat plays an enormous role.

In the economy of Indonesia, there is a significant potential for the collection of zakat funds due to its Muslim based values. The economy of Indonesia is the majority of Muslims with some significant Islamic Laws in day to day life. For the management of zakat, national Body of Zakat Management of Indonesia has set a targeted for the improvement regarding the collection of zakat on an annual basis. It is expected that almost 20 billion rupiahs and 100 billion rupiahs from both domestic and industry to be collected in the coming time. This paper has targeted to analyze the trends in the zakat payment among the community members of Indonesia and their influence on different measures of community development. The rest of the paper has provided a literature review in the upcoming section. Whereas, section 3 provides some discussion for the conceptual frameworks of the study. Section 4 has covered the results and related discussion while the last section under this research provides the conclusion, research implications and limitations, respectively. There is a strong linkage between human psyche and awareness. Awareness created without any proper mechanism most of the times not

impacts a lot. There are proper arrangements and system is necessary in order to convey the message in a better way so that it might be easy for the common man to understand it. Literature also witnessed that awareness of religious issues secures a very important position in society. Here the demand for supply chain awareness system (SCAS) creates [12]. There are different ways to create awareness in the society; one of them is supply chain awareness system (SCAS). The supply chain awareness system (SCAS) is a systematic way to transfer the information from one source to another source. The supply chain awareness system (SCAS) is an element of an ERP system.

The supply chain awareness system (SCAS) and ERP walks parallel. The supply chain awareness system (SCAS) provides patterns, procedures and guidelines to create the awareness in and outside of the organization [13]. Since the sharing of message will not affect all the internal and external stakeholders of the society until the time will not have its required real benefits, here in this investigation the supply chain awareness system (SCAS) is a very important variable being a mediator as its having effect on both dependent and independent variable. Both the variables will feel the effect of supply chain awareness system (SCAS), whether in a positive or negative way. Literature witnessed that the spread of message without any proper system like supply chain awareness system (SCAS) results in failure [14].

1. Hypotheses development

Existing literature in the field of Islamic studies has provided a good contribution for investigating the zakat management and its distribution. This literature has targeted not only the developed economies but also those which are claimed as Muslim states. Meanwhile, a significant contribution through theoretical literature is provided on the significance of zakat, its payment, social output and community trends towards such payments [15-18]. For example, Purbasari and Fauzan [19] explain that zakat is a revenue distribution model in Islamic laws, and historically, it is assumed as an income for the Islamic state. It is the prime obligation of the Islamic government to collect zakat from the wealthy Muslims with an annual rate of 2.5% on the total wealth, which is further donated among the poor. This collected fund is kept in the Baitul Mal whose obligation is to keep such amount with full of security and to conduct the fair distribution among the mustahiq of zakat. In the economy of Indonesia, the

zakat management system is widely observed where the prime responsibility is towards the department of religious affairs.

Research work provided by Meerangani [20] indicates that zakat is a major economic source for the Islamic economies. The focus of his research was to investigate the role of zakat in human development. It is explained that efficient and proper utilization of zakat leads towards human development specifically in the Muslim community. Meanwhile, the optimum utilization of zakat distribution is quite necessary for the quality life of needy people. In the regional context of Malaysia, the Islamic Religious Council is primarily working for determining the beneficiary's qualification and type of relief which should be granted to every recipient. The reason for this framework is to ensure the idea that relief can be utilized to fulfil the needs of poor Muslim members. His study provides the fact that Islamic Religious Council is serving through providing a range of programs through equitable, and fair distribution of the zakat funds. Therefore, every Muslims and specifically the zakat payments should significantly engage in the payments of the zakat so that collected funds can be optimized for the development of the Muslim community of Malaysia.

Meerangani [21] explains that zakat is a third pillar of Islamic faith which is related to the wealth and social welfare of society. It helps to promote human development through efficient utilization of the collected funds named as zakat. Research work conducted by Nadzri, Rahman [22] has defined the concept of poverty as an individual fails to satisfy the key needs in day to day requirements. Such human requirements are a set of the needs which fulfil the human's demands in daily life. It is explained that obligation to pay the zakat was received by Holy Prophet S.A.W from Allah. It is further explained that zakat is an effective tool to alleviate poverty during the various regions of Muslims rulers. For example, during the time span of Umar bin Al Khattab and Umar bin Abdul Aziz, the concept of poverty is completely eliminated and for which the role of zakat payment is highly appreciable. However, with the fall of the Islamic Empire and increasing European influence during the time span of colonialism, zakat institutions have lost their glory, and there is a significant increase in the poverty in the Muslim communities. Therefore, authors have conducted their research to investigate the role of zakat in

alleviating poverty, specifically in the region of Malaysia.

Novianti [23] considers the implementation of zakat village index to support the community development in the Demak district. The author explains that BAZNAS is the sole organization which is responsible for the management of zakat at the national level, working for the alleviation of poverty in the Indonesian economy. For the improvement of local members, zakat community development (Z.C.D.) program was developed. The Z.C.D. program focuses on the local Muslim community through empowering the mustahiq community as living in different rural areas. For targeting the study objective, the survey approach was applied while using the interview and focus group discussion. For the analysis purpose, his study has applied the multi-stage weighted index. It is found that the Contribution of Bono is found to be fairly good, with an overall index score of 0.49. Shalihin [24] examines the zakat community development model. The author has a viewpoint that poverty in any community brings the people to the Kufr, which results in social unrest. Due to this reason, the social life of a group of individuals is ignored, and they try to follow some unfair means to satisfy their day to day needs. To help those who are in significant need, zakat payments are playing a major role. Zakat payments can be utilized for the various economic and social aspects like health, education, environment and religion as well. Furthermore, the distribution of the zakat brings a prosperous society. Therefore, it is good to provide needy people with more financial assistance through better distribution of the zakat. Besides, some other researchers also investigate the zakat and its role in bringing social and financial development in different regions. Notables are [23-32].

Based on the above studies, it is found that for the community development growth of individuals, zakat payments, its management and local trends towards such payment is prominent. However, the review of the present literature also provides the fact that some regions like Indonesia are not reasonably investigated through empirical research for the payments trends of zakat and their impact on community development. This issue has reasonably provided good literature which is tried to cover under present research. Furthermore, our research has contributed to the literature on community development by considering ten different measures of community development in the Indonesian

economy. However, the results provided in this research are not confined to the local market of Indonesia but would also expand to the nearby economies like Indonesia, Philippines, and other ASEAN regions.

The zakat is one of the prime element of Islam and is very important for all Muslims. There is the religious mechanism required in order to create awareness regarding the payment of zakat. It's the responsibility of the organization dealing in zakat to create awareness in the society. In the modern world, things move electronically rather than manually. All the organizations are operating with ERP as ERP provides a systematic way for the smooth running of organization operations. Almost all the organizations with ERP having an information sharing and management system. The title of the system varies organization to organization. Commonly it is titled a supply chain awareness system (SCAS) [33]. It's become the need of the current era. As all the information of the organization transfer and received via supply chain awareness system (SCAS). The responsibility to secure and scrutinize the received and forwarded information lies with supply chain awareness system (SCAS). All the rules and regulation to receive, process and forwarding of information are designed by supply chain awareness system (SCAS). In some organizations, it is considered the part of the marketing department, whereas supply chain awareness system (SCAS) itself is a separate department [34].

In the recent era, when all the countries are facing a financial crisis. The nation's Contribution is necessary to support societies. Zakat is one of the fine Islamic pillars that affect society in a positive manner. Its balance the distribution of wealth. Here the materiality plays its role. Despite being part of Islam, people avoid contributing. Here all the related organizations are in need to create the zakat importance in society. The supply chain awareness system (SCAS) helps the organization in this way. In agreement with the society needs, a plan is designed for awareness creation [35]. The supply chain awareness system (SCAS) not only linked with internal but also with external factors of the organization to convey the message.

Literature witnessed that supply chain awareness system (SCAS) does affect the zakat

payment system, which results in social development and also brings balance in the distribution of wealth. Once the proper message communicated and that was such an easy the common man of the society can understand this will bring a positive change in the society [36]. Here in this investigation, the supply chain awareness system (SCAS) is acting as moderating variables in agreement with results proposed by numerous studies. As in the past, a number of times supply chain awareness system (SCAS) was employed as a mediating variable with positive outcomes [37].

H1: There is a positive association between Orphan Scholarship and community development.

H2: There is a positive association between Medical Assistance and community development.

H3: There is a positive association among Financial Assistance to Families and community development.

H4: Supply Chain Awareness System has positive mediation among the links of Orphan Scholarship and community development.

H5: Supply Chain Awareness System has positive mediation among the links of Medical Assistance and community development.

H6: Supply Chain Awareness System has positive mediation among the links of Financial Assistance to Families and community development.

2. Methodology

Present sections describe the conceptual frameworks of the study. Based on the study objective, we have developed three conceptual frameworks, covering the title of zakat payment trends and their impact on the set of the factors representing the community development in the local market of Indonesia. Figure 1 shows zakat payment trends ranging from SQ1-Z to SQ5-Z, along with three factors to measure community development. They are entitled as orphan scholarship (OS) that has twelve items, financial assistance to families (FAF) that has four items, and medical assistance (MA) that has ten items. In addition, the mediator variable such as supply chain awareness system (SCAS) has seven items and dependent variables such as community development (CD) has five items. These are shown in Figure 1.

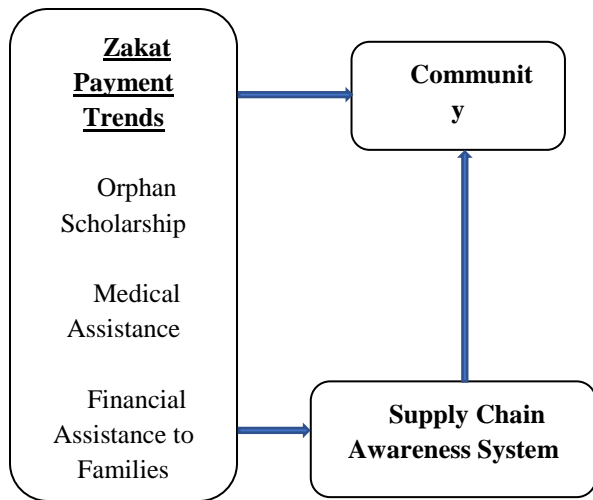


Figure 1. Theoretical framework

Table 1. Convergent validity

Items	Loadings	Alpha	CR	AVE
CD2	0.740	0.798	0.868	0.623
CD3	0.752			
CD4	0.837			
CD5	0.823			
FAF1	0.655	0.646	0.811	0.590
FAF3	0.847			
FAF4	0.791			
MA1	0.711			
MA10	0.710	0.881	0.904	0.541
MA2	0.755			
MA3	0.784			
MA4	0.698			
MA5	0.713	0.914	0.927	0.537
MA6	0.766			
MA8	0.819			
OS1	0.668			
OS10	0.713	0.914	0.927	0.537
OS11	0.782			
OS12	0.780			
OS2	0.760			
OS3	0.676	0.878	0.909	0.626
OS4	0.686			
OS5	0.712			
OS6	0.722			
OS7	0.758	0.897	0.909	0.626
OS8	0.763			
OS9	0.676			
OS12	0.780			
SCAS1	0.897	0.878	0.909	0.626
SCAS2	0.848			
SCAS4	0.724			
SCAS5	0.672			
SCAS6	0.748			
SCAS7	0.835			
SCAS10	0.835			

3. Results

The findings of the current study include the path analysis for the hypotheses testing along with the discriminant and convergent validity. Firstly, this study shows the convergent validity and the figures exposed that valid convergent validity that show high correlation among the items because the values of Alpha and CR are larger than 0.70 while the values of loadings and AVE are larger than 0.50. These are shown in Table 1.

Secondly, this study shows the discriminant validity and the figures exposed that valid discriminant validity that show no high correlation among the variables because the values of Heterotrait Monotrait ratios are not larger than 0.90. These are shown in Table 2.

Table 2. Heterotrait Monotrait ratio

	CD	FAF	MA	OS	SCAS
CD					
FAF	0.344				
MA	0.761	0.315			
OS	0.687	0.238	0.607		
SCAS	0.762	0.406	0.730	0.538	

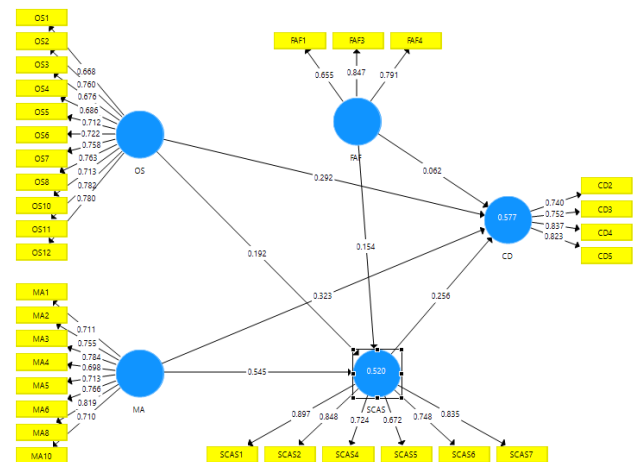


Figure 2. Measurement model assessment

The path analysis show that OS and MA has positive along with significant linked with the community development and accept H1 and H2. However, FAF has insignificant linked with community development and reject H3. In addition, supply chain awareness system positively mediates among the links of OS and CD and accept H4. Moreover, supply chain awareness system also positively mediates among the links of MA and CD and accept H5. Finally, supply chain awareness system also positively

mediates among the links of FAF and CD and accept H6. These relationships are shown in Table 3.

Table 3. Path analysis

Relationships	Beta	S.D.	t-statistics	p-values
FAF -> CD	0.062	0.035	1.788	0.077
FAF -> SCAS	0.154	0.049	3.121	0.002
MA -> CD	0.323	0.055	5.837	0.000
MA -> SCAS	0.545	0.048	11.425	0.000
OS -> CD	0.292	0.042	6.966	0.000
OS -> SCAS	0.192	0.052	3.725	0.000
SCAS -> CD	0.256	0.054	4.773	0.000
FAF -> SCAS -> CD	0.039	0.015	2.626	0.010
MA -> SCAS -> CD	0.139	0.032	4.303	0.000
OS -> SCAS -> CD	0.049	0.018	2.803	0.006

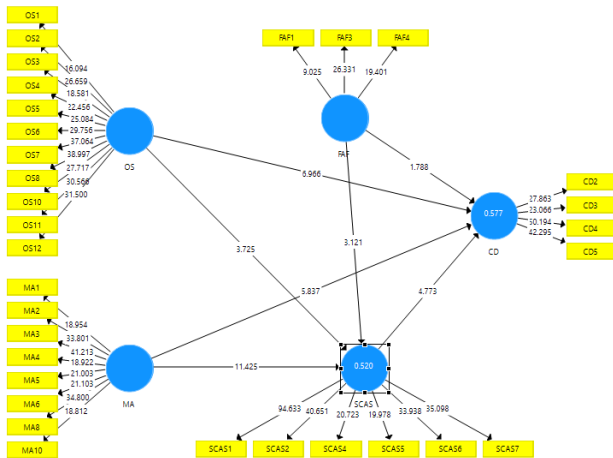


Figure 3. Structural model assessment

4. Discussion and conclusion

In Islam, the deduction of zakat is assumed as a natural justice which creates a balance in the society for both the rich and poor. It is accepted as among the core pillars of Islamic values. However, the role of society towards the payment of zakat and charity is very important to analyze its social and community-based consequences. Meanwhile, the regular payments of zakat in the Muslim community provide a good sense of moral and social obligation which needs to be appreciated. Various regional Islamic

economies have established a good system for the collection and distribution of Zakat and Indonesia is among one of them. The outcomes of zakat payment and related trends could be reflected in several ways, including the orphan scholarship, medical assistance, food packages, financial assistance to families, disaster management, and emergency assistance. Additionally, petty cash to travellers, zakat loan and financial assistance for the education are some other fruitful community development dynamics as the main dependent variable of the study. Through empirical findings, we have observed that selected dynamics of zakat payment trends in Indonesia are significantly impacting on the different social and community development indicators in the presence of supply chain awareness system (SCAS). More specifically, we found that The study results reveal that Local community feel it as a social and moral obligation to pay for the zakat is leading towards a positive and significant change in O.S. and F.A.P. Whereas, the attitude of zakat payers in my community is highly appreciated is causing an adverse impact on O.S. under full sample results. Furthermore, F.P. is a significant outcome through SQ5Z, which indicates that Zakat payment provides a good sense of moral obligations to perform. For MTTI, the attitude of the zakat payers in the local community is playing its positive and significant role, and similar is the case with the payment of zakat with a good sense of moral obligation. Whereas, educational assistance is found to be a significant outcome of SQ4Z. Lastly, our study specifies that SQ1Z is positively and significantly impacting on O.C.D. and similar is observed through SQ2Z when its impact on P.C.T. is examined. The results of the study also proposed that supply chain awareness system (SCAS) positively mediates on the relationship between zakat payment trends and social development in Indonesia.

However, for the financial assistance towards education, SQ2Z shows a negative impact with the full sample results. These results would provide good support to the existing literature as well as Contribution in the field of zakat, charity and their influence on the community development. For this reason, this study is recommended to key officials working in the zakat department, governmental administrators, and researchers in the relevant field. For community members, our results can view as good motivational factor for those who are interested in analyzing the impact of their zakat payments on

the growth of the local community by different means. However, some limitations as also associated with present research. Firstly, the study sample is found to be not good enough as it is below than 200. Secondly, the zakat management system should be examined in future studies as an exogenous factor to examine the trends in social development which is surely a missing part in our research. Thirdly, some advance analyses methods like C.F.A., S.E.M. for both measurement and structural model are highly recommended as they are missing under present research. Fourth, there was only one mediating variable like supply chain awareness system was employed, whereas the space form moderating variable does exist. Future studies should address these limitations for covering the literature gap in a more reasonable way.

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