# The Peer Influence of Paying Online Zakat in 5.0 Era: <br> Study in Muslim Indonesia 

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#### Abstract

Zakat is one of the basic ways to minimize the problem of poverty, namely by improving the management of zakat. Zakat funds will always be useful for the interests and welfare of the community, because zakat is a source of funds that will continue to flow. Zakat will be a source of socio-economic funds for Muslims, if as long as Muslims have a high desire to pay zakat and zakat funds are managed very well. The purpose of this study was to determine the instrument to measure the influence of peers in paying zakat using the Rasch model method. The sampling method uses a targeted sample by grouping several respondents criteria. The sampling method used is specific sampling through the classification of several respondents' criteria. Distribute data with Google Docs and collect samples from up to 150 people. The results of this study indicate that the question element with the PII code which is included in the Peer Influence dimension with a logit value of +0.58 is the most difficult for respondents to answer. The contributions of this research are: (1) Enrichment of literature on peer influence through the use of the Rasch model as a data analysis tool and (2) empirical validation of measuring tools in the dimension of peer influence that are useful for further research.


Keywords: zakat, peers influence, paying zakat

## INTRODUCTION

In Muslim nations, similarly to profits tax, zakah has emerge as a essential Islamic tax device that has these days sparked hobby from each teachers and Muslim groups to cope with social injustices withinside the network that it corrects and it desires to be balanced (Al Haq \& Abd. Wahab, 2017). Literally, Zakah is an Arabic phrase that has more than one meanings consisting of purity, growth, purification, and growth (Wahab \& Rahim Abdul Rahman, 2011). As one of the 5 pillars of the Islamic faith, zakah represents a spiritual duty for a Muslim who meets the essential prosperity criteria. Ordering zakah bills is essentially a responsibility imposed from the early days of Islam. In the best sense, Zakah is the compulsory switch of wealth from a
surplus unit (wealthy people) to a deficit unit (negative people), as prescribed withinside the Holy Quran (Hermawan, 2016).

As the end result of the superiority of intense poverty in Muslim growing nations, successive governments have made many tries to cope with poverty effectively, however little has been achieved. However, a few students have argued that spiritual ideals have a sizable effect and will properly be used to interrupt the tough bone of poverty in such groups (Sohag et al., 2015). Consequently, Zakah Fund could be one of the high-quality options to get rid of poverty and attain financial prosperity, mainly in oppressed Muslim societies. Fundamentally, it's been claimed that if applied correctly, zakah could be the "silver bullet " that could
produce an exciting bring about the social safety device of an unlucky and much less privileged network (Sohag et al., 2015).

It is admirable that (Heikal \& ., 2014) argued that if controlled properly, the worldwide zakah series should attain around $\$ 600$ billion a year. However, across the world, it's been identified that numerous Muslim nations go through a massive hole among the overall performance of the preferred and real zakah (Alosaimi \& Bidin, 2017). There are numerous nations so one can possibly percentage a comparable destiny concerning the fulfillment of zakah. In fact, the gap between imaginary and actual zakat implementation is widening in almost all Muslim groups. This ended in a severe lack of wealth which may have contributed decisively to breaking the hard bones of poverty in that society. There are instances of such losses in 4,444 Muslim-majority nations consisting of Malaysia (Al Jaffri Saad \& Haniffa, 2014), Indonesia (Heikal \& ., 2014); Saudi Arabia (Alsaqr et al., 2018); Yemen (Bin-Nashwan et al., 2020) and Nigeria (Al Jaffri Saad \& Haniffa, 2014), in addition to in Muslim minority nations consisting of the Philippines (BaniKhalid et al., 2017). Despite the utility of the Zakah regulation and advanced working systems, the scope of Zakah series in those nations stays continually low and unsatisfactory (Al Haq \& Abd. Wahab, 2017). This insufficiency of the zakah series parallels the low and worrying conduct of Muslims in following the commands of the zakah (Al Jaffri Saad \& Haniffa, 2014).

Therefore, this is an attempt to fill in this gap, this examine targets to reply to requests for in addition studies on this route and to offer an in-intensity expertise of the way the financial elements method can give an explanation for the ZC puzzle in growing societies in general. Hence the consequences of this report are predicted to be worthwhile in growing applicable and persuasive measures to sell obedience
amongst zakat payers. This will in addition growth the gathering of zakat, that's enough to get rid of poverty and guide productiveness and sustainable financial growth. This examine is predicted to feature price to the scant literature withinside the area and offer sensible impetus for policymakers to broaden techniques that in addition toughen the function of zakat as an tool of social welfare for all. In the later direction of this text, this text discusses how the surroundings of pals and associates impacts the conduct whilst complying with zakat bills withinside the generation of Society 5.0.

The relationship between the influence of religious leaders and the influence of peers with the intention to pay zakat is important. Zakat avoidance attitude, moral reasoning attitude, peer influence, quality of zakat distribution, zakat knowledge and perception of board capital have a significant effect on intention to pay. the zakat. Note that in order for people to intend to pay zakat, it is necessary to practice a positive attitude before paying zakat. This finding also shows that two attitudinal dimensions, namely attitudes towards avoidance of zakat and attitudes towards moral reasoning, play an important role in building positive attitudes towards intention to pay zakat. To achieve this, zakat institutions must emphasize the benefits of paying zakat to Muslims, especially for their afterlife, and continue to educate and remind Muslims of zakat as their religious obligation.

## LITERATURE REVIEW

Zakat is included in the third pillar of Islam, zakat is an activity of issuing part of a person's property to those who are entitled to receive it with predetermined conditions. According to (NURHASANAH \& SURYANI, 2018) zakat is one of worship that includes two relationships, namely the relationship with Allah SWT and the relationship with fellow human beings. The
definition of zakat according to language is blessing, growing, clean and good. And the understanding of zakat in terms of zakat is property with a certain amount that will be given to groups who are entitled to it with certain conditions (Ridlo, 2014).

Zakat is one of the basic ways to minimize the problem of poverty, namely by improving the management of zakat. Zakat funds will always be useful for the interests and welfare of the community, because zakat is a source of funds that will continue to flow. Zakat will be a source of socio-economic funds for Muslims, if as long as Muslims have a high desire to pay zakat and zakat funds are managed very well (Aibak, 2015). The important goal of zakat is to minimize economic imbalances in society, so that a harmonious life will be established between people who have a good economy and people who experience economic difficulties (Rais, 2009).

At the time of the Prophet Muhammad until khulafaur Rasyidun, the implementation of zakat payments became the foundation of the prosperity and welfare of the Islamic community. The Muslims really fulfilled their welfare and were cared for, this continued until the Tabiin era. At the time of the first Caliph, namely Abu Bakr ash-Siddiq r.a. because due to the death of the Prophet Muhammad, many Muslims who leave Islam and people who do not want to pay zakat. For those who do not want to pay zakat, the Caliph fights it. Because for people who don't want to pay zakat, it's the same as leaving Islam. Zakat is really so important in Islam (Aibak, 2015).

The position of zakat is very important which is included in the third pillar of Islam. Zakat has the context of human relations with God, humans with themselves, humans with society, and humans with their wealth. (1) Human relationship with Allah, zakat is an act of worship to Allah which has the function of approaching oneself with Allah SWT. (2) Human relations with themselves, by
issuing zakat will avoid being stingy, trained to always be grateful, trained not to love the world, trained to give to others. (3) Human relations with society, zakat creates a harmonious life in society between strong economic groups and weak economies. (4) The relationship between humans and their assets, zakat raises awareness that the property owned is not fully owned by oneself but there are rights to other people in their assets (Rais, 2009).

## Types and Conditions of Zakat

There are two kinds of zakat, the first is zakat maal, which is zakat that is distributed directly from the zakat giver to 8 groups who have the right to receive zakat and the second is zakat fitrah (Ritonga, 2017). Zakat fitrah has the first meaning, which is holy with the understanding that zakat fitrah is zakat to purify Muslims who fast from speech and behavior that have no benefit. Second, zakat fitrah has the meaning of creation with the understanding that zakat fitrah is zakat that must be paid by everyone who is born into the world (Zulhendra, 2018). The obligatory conditions for zakat are; Muslim, aqil, baligh, and have assets that reach the nisab (Syafiq, 2015).

## Requirements for Zakat Compulsory Assets

The conditions for assets that are obligatory for zakat are: (1) Full ownership, namely assets that are the power of the owner that can be used and get full benefits from the property. (2) Developing, namely assets that have a value that increases intentionally or has the potential to increase the value of the property. (3) Only one nisab, that is, assets that have reached the amount of obligatory zakat. (4) More than the usual basic needs, namely for basic needs such as eating, drinking, clothing and housing have been fulfilled. (5) Free from debt, ie assets owned are free from debt. (6) One year has passed, i.e. assets such as livestock, money, trade or companies are required one year. As for agricultural zakat,
qarun assets, mines, and so on, it is not mandatory for one year (Rais, 2009).

## Assets for which Zakat must be issued

The types of assets for which zakat must be issued are: (1) Livestock, provided that; (a) the farm has been running for one year. (b) livestock are grazed in public places, not used for production purposes such as plowing the fields. (c) has reached the nisab, namely for 5 camels, 30 cows, 40 goats or sheep. (d) zakat paid has been determined according to certain conditions and pay zakat using the livestock itself. (2) Commercial Assets, with conditions; (a) commercial assets are owned by individuals, (b) have the intention to trade their commercial assets, (c) after deducting operational costs, paying debts, and primary needs and have reached the nisab, (d) ownership of commercial assets has passed one full year . (3) Company assets, namely assets in the form of ownership of shares and bonds. (4) Agricultural products are in the form of plants or plants that have economic value. (5) Mining goods and marine products, namely the results of natural resources obtained from the bowels of the earth and the sea. (6) Gold and silver are precious metals obtained from natural resources that can be used as currency. (7) Productive property, namely assets that can grow material value which can be in the form of profits from the property itself, provided that; (a) property that is not for sale (b) property that is not intended for primary needs (a place to live, a place to earn a living) (c) property with the aim of making a profit, such as being rented out or intended to increase the material value of the property (Yasin, 2013).

## Distribution of Zakat

According to (Maguni, 2013) the distribution of zakat is given to 8 groups who are entitled to receive it in accordance with the word of God listed in Q.S AtTaubah verse 60. The groups who are entitled to receive zakat are; (1) A poor
person is a person who does not have the wealth and power to fulfill his life needs. (2) The poor are people who have wealth and power to earn a living but cannot fulfill their daily needs. (3) The zakat administrator is the person in charge of collecting and distributing zakat. (4) Muallaf is an infidel who embraces Islam with the desire of his heart with faith that is still weak. (5) Freeing slaves, namely a slave who struggles in the way of Allah then he wants to try to be free from the captivity of the disbelievers. (6) People in debt are people who are in debt to fulfill their needs, not debts for immorality and are unable to pay their debts. (7). In the way of Allah, namely the Muslims who struggle in the way of Allah, such as establishing hospitals, schools, etc. (8) People who are on a trip, namely people who travel on religious advice but have exhausted their provisions on the trip, even though in their hometown they are able to afford, giving zakat is intended to avoid neglect.

## RESEARCH METHOD

This survey is a quantitative survey with data analysis using the Rasch model supported by Winstep software. The Rasch model is used in this study because it is in accordance with the research objective, namely to validate zakat taxpayers. The Rasch model is believed to be able to see the interaction between respondents and elements simultaneously. Evaluation of respondent data is generated from the logit value which can reflect the possibility of selecting an item in a group of respondents.

The method used is a survey by distributing questionnaires to informants in accordance with the objectives of this study. Questionnaires for this study were distributed via Google Docs. Respondents collected in this study were 150 respondents. The sampling technique in this study uses a targeted sample by determining the sample based on certain
criteria that are in accordance with the research objectives.

Tabel 1. Question items to measure the influence of peers in paying zakat

| Idea | Item <br> Code | Measurement Items |
| :---: | :---: | :--- |
| Peer <br> Influence | PI1 | Most people who are important to me will agree if I pay zakat online from the <br> zakat platform |
|  | PI2 | My co-workers will agree if I pay zakat online from the zakat platform |
|  | PI3 | My family will approve if I pay zakat online from zakat platform |
|  | PI4 | My friends will agree if I pay zakat online from zakat platform |

## RESEARCH RESULT AND DISCUSSION

The attached data are sourced from research respondents which are tabulated in the Ms. software. Excel was then converted and analyzed using Winstep Rasch. Considerations in the use of the software have been adapted to the research objectives.

## Item Value Test

Table 2 in this study shows the level of difficulty of the items answered by the respondents. Measurements (logit item values) are ordered from the most difficult to pass (highest score) to the easiest to pass (lowest score) (Sumintono \& Widhiarso, 2013). In addition, the table stores facts about logit that contain the basis for each entry.

Tabel 2. Item Measure

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Person: REAL SEP.: 2.52 REL.: . 86 ... Item: REAL SEP.: 1.09 REL.: . 5 |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ENTRY NUMBER | TOTAL SCORE | TOTAL COUNT | MEASURE | $\begin{aligned} & \text { MODEL } \\ & \text { S.E. } \end{aligned}$ | $\left\lvert\, \begin{aligned} & \text { I } \\ & \text { MNSQ } \end{aligned}\right.$ | $\begin{gathered} \text { VFIT } \\ \text { ZSTD } \end{gathered}$ | \| OUT | $\begin{aligned} & \text { TFIT } \\ & \text { ZSTD } \end{aligned}$ | PTMEAS CORR. | $\begin{aligned} & \text { UR - AL } \\ & \text { EXP. } \end{aligned}$ | $\begin{gathered} \text { EXACT } \\ \text { OBS\% } \end{gathered}$ | $\begin{gathered} \text { MATCH } \\ \text { EXP\% } \end{gathered}$ | Item |
| 1 | 574 | 150 | . 58 | . 24 | 1.15 | . 97 | 1.06 | . 35 | . 91 | . 92 | 76.9 | 80.81 | PI1 |
| 3 | 583 | 150 | . 06 | . 24 | . 99 | -. 01 | . 91 | -. 31 | . 92 | . 92 | 79.3 | 80.0 | PI3 |
| 4 | 589 | 150 | -. 29 | . 24 | . 65 | -2.50 | . 60 | -1.93 | . 94 | . 92 | 89.3 | 80.9 | PI4 |
| 2 | 590 | 150 | -. 35 | . 24 | 1.14 | . 92 | 1.08 | . 42 | . 91 | . 92 | 82.6 | 81.1\| | PI2 |
| MEAN | 584.0 6.4 | 150.0 .0 | .00 .37 | . 241 | . 98 | -. 1.4 | .91 .19 | -.4 .9 |  |  | 82.0 4.7 | 80.71 .4 |  |

Table 2 shows that the question element that is the most difficult for respondents to agree with is the PIl code element which is included in the direct equity dimension using a logit element value of +0.58 .

## Fit Order Item Value Test

The value test for the order of articles is carried out with the aim of providing information on whether or not an item is feasible (Sumintono \& Widhiarso, 2013).

The fit and mismatch criteria are obtained by comparing the INFIT MNSQ value of each element in the table with the sum of the values between the mean and standard deviation. the greater the resulting logit value, it means that the element is in an unsuitable state.

Based on the attached table below, the sum of the mean and standard deviation values $(0.98+0.20)$ is 1.18 . Based on these values, it can be seen that this item is misfit.

Tabel 3. Fit Order Item


| ENTRY NUMBER | TOTAL SCORE | TOTAL COUNT | MEASURE | $\begin{aligned} & \text { MODEL } \\ & \text { S.E. } \end{aligned}$ | INFIT |  | OUTFIT |  | \| PTMEASUR-AL |  |  | $\begin{gathered} \text { EXACT } \\ \text { OBS\% } \end{gathered}$ | $\begin{array}{r} \text { MATCH } \\ \text { EXP\% } \end{array}$ | Item |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | MNSQ | ZSTD | MNSQ | ZSTD |  | RR. | EXP. |  |  |  |
| 1 | 574 | 150 | . 58 | . 24 | 1.15 | . 97 | 1.06 | . 35 | A | . 91 | . 921 | 76.9 | 80.8 | PI1 |
| 2 | 590 | 150 | -. 35 | . 24 | 1.14 | . 92 | 1.08 | . 42 | B | . 91 | . 92 | 82.6 | 81.1 | PI2 |
| 3 | 583 | 150 | . 06 | . 24 | . 99 | -. 01 | . 91 | -. 31 | b | . 92 | . 92 | 79.3 | 80.0 | PI3 |
| 4 | 589 | 150 | -. 29 | . 24 | . 65 | -2.50 | . 60 | -1.93 | a | . 94 | . 92 | 89.3 | 80.9 | PI4 |
| MEAN | 584.0 | 150.0 | . 00 | . 24 | . 98 | -. 2 | . 91 | -. 4 |  |  |  | 82.0 | 80.71 |  |
| P. SD | 6.4 | . 0 | . 37 | . 00 | . 20 | 1.4 | . 19 | . 9 |  |  |  | 4.7 | . 41 |  |

## Person/Respondent Value Test

The table below contains the logit values for each respondent in this study. This table can show that respondents have the highest perception of peer influence compared to other respondents (Sumintono \& Widhiarso, 2013). Respondents indicated that they answered strongly agree and agree on a questionnaire containing perceptions of peer influence.

From the table below, it can be seen that 28 respondents, male and female, had the highest logit value compared to the others, which was 12.43 . This is an indication that respondents have a
perception of the influence of peers in paying zakat compared to other respondents. Meanwhile, the male respondent number 01 has the lowest logit value compared to the others, which is 13.58. Respondents -13.58 have the perception that the influence of peers is the lowest in paying zakat compared to other respondents.

Total Count with a value of 4 for all respondents indicates that each respondent in this study answered all questions on the questionnaire given by the researcher. In total there are 4 elements in the application. Therefore, no data is lost.

Table 4. Person Measure


| ENTRY NUMBER | TOTAL SCORE | TOTAL COUNT | MEASURE | $\begin{aligned} & \text { MODEL } \\ & \text { S.E. } \end{aligned}$ | $$ | $\begin{array}{c\|c} \text { OUTFIT } \\ \text { ID } \mid \text { MNSQ } \end{array}$ | PTMEASU CORR. | $\begin{aligned} & \text { SUR-AL } \\ & \text { EXP. } \end{aligned}$ | $\text { \| } \begin{array}{r} \text { EXACT } \\ \text { OBS\% } \end{array}$ | $\begin{array}{r} \text { MATCH } \\ \text { EXP\% } \end{array}$ | Person |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 002P |
| 3 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 003P |
| 20 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 020P |
| 23 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 023P |
| 27 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 027P |
| 32 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 032P |
| 34 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 034L |
| 44 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 044L |
| 48 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 048P |
| 50 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 050P |
| 78 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 078L |
| 81 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 081P |
| 93 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 093L |
| 98 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 098P |
| 100 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 100P |
| 101 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 101P |
| 102 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 102P |
| 105 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 105L |
| 109 | 20 | 4 | 12.43 | 1.90 | MAXIMUM $M$ | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 109P |
| 112 | 20 | 4 | 12.43 | 1.90 | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0 | 112P |
| 118 | 20 | 4 | 12.43 | 1.90 | MAXIMUM | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 118P |
| 129 | 20 | 4 | 12.43 | $1.90 \mid$ | MAXIMUM M | MEASURE | . 00 | . 00 | 100.0 | 100.0\| | 139P |









## Unidimensionality Test

The unidimensionality test of the instrument aims to determine the ability of an instrument to measure what it should measure (Sumintono \& Widhiarso, 2013), which in this study refers to the perception of peer influence. The unidimensionality test has several functional similarities with
the instrument validity test. The minimum percentage on the Unidimensionality value is $20 \%$, which can indicate that the instrument has been met. A raw variance value of more than $40 \%$ has a better meaning and $60 \%$ has a special meaning. Another thing to note is the unexplained variance value which is ideally not more than $15 \%$.

Tabel 5. Undimensionalitas

TABLE 23.0 Peer Influence
INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4 .3


Table 5 provides information on the raw variance value of $73.0 \%$, which means that the fulfillment of unidimensionality requirements is special. In addition, there is no unexpected variance value that reaches
$15 \%$ or below $15 \%$. There is one fruit that is above $10 \%$, namely $11.9 \%$, while the others are below $10 \%$. This shows that all the requirements for unidimensionality have been met specifically.

## Rating Scale Test

This study is intended to verify whether the ratings used in this study can be understood well by the respondents or not. The Rasch model is able to recognize respondents' assumptions regarding the assessment of the questions presented in the instruments
contained in the study (Sumintono \& Widhiarso, 2013). In this study, there are five choice scales in the form of a Likert rating for each question element. The range of choices in this study are strongly disagree, disagree, neutral, agree and strongly agree).

Tabel 6. Rating Scale
TABLE 3.2 Peer Influence
INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS $\quad$ WINSTEPS 4.4 .3


SUMMARY OF CATEGORY STRUCTURE. MOdeT="R"

| SUMMARY OF CATEGORY STRUCTURE. Mode1="R" |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \| CATEGORY |  | OBSERVED\|OBSVD <br> E COUNT \%\|AVRGE |  | SAMPLE | INFIT MNSQ | $\begin{aligned} & \text { OUTFIT\| } \\ & \text { Q MNSQ } \end{aligned}$ | ANDRICH \|THRESHOLD | \| CATEGORY| <br> \| MEASURE| |  |
| \| LABEL | SCORE CO |  |  | EXPECT |  |  |  |  |  |
| 11 | 7 | 1 | -12.13 | -12.31 | . 86 | . 37 | NONE | (-12.13) | 1 |
| 22 | 12 | 21 | -2.91 | -3.26 | 1.41 | 1.42 | -11.03 | -6.82 | 2 |
| 33 | 183 | 31 | 1.59 | 1.66 | . 86 | . 67 | -2.60 | . 58 | 3 |
| 44 | 234 | 391 | 6.52 | 6.48 | . 93 | . 92 | 3.77 | 6.82 | 4 |
| 55 | 164 | 271 | 9.85 | 9.87 | 1.05 | . 89 \| | 9.86 | ( 10.96 ) | 5 |

OBSERVED AVERAGE is mean of measures in category. It is not a parameter estimate.

Table 6 contains the results of the average value of observations (mean observation) starting from logit -12.13 for the choice of score 1 (strongly disagree), logit -2.91 (disagree), logit 1.59 (neutral), logit 6.52 (agree) and logit 9.85 (strongly agree). The increase in logit value on a scale of 5 shifted significantly. This illustrates that respondents are quite sensitive to differences in the available rating scales.

Furthermore, the Andrich Threshold value must also be considered which can be used to test the accuracy of the polytomy values used in this study. The value of the change that occurs from NONE to negative then leads to positive. This value is used to indicate the option used is valid for the respondent. An unordered Andrich Threshold value means the options are simplified better.

## CONCLUSION

The purpose of this study was to determine the instrument for measuring the influence of peers in paying zakat, especially online using the Rasch model method as data
analysis. The sampling method uses a targeted sample by grouping several respondent criteria. The first contribution of this study is to enrich the literature on zakat, especially how the influence of peers on zakat payments in the 5.0 era uses the Rasch model as a data analysis tool. The second contribution of this research is to validate the measuring instrument in the dimension of peer influence in online zakat payments which is useful for further research.

The most difficult question element to agree on among respondents is the PI1 code element which is comprised in the peer influence dimension with a logit element value of +0.58 . 28 respondents who are female and male have the highest logit value, which is +12.43 . This indicates that the respondent has a high perception of the influence of peers in paying zakat in Indonesia, while the lowest logit value is owned by male respondent number 01, which is -13.58 . Respondent number 01 has the lowest perception of peer influence in paying zakat compared to other respondents. The rating scale of the demand tool in this study presents an increase in the logit value in 5 quite significant shifting
scales. This shows that respondents are quite sensitive to differences in rating scales. The limitation of this study lies in the number of samples that are still insufficient to represent the perception of zakat payments in Indonesia. Future research should enrich the research sample and more clearly examine the differences between the dimensions of peer influence.

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