

Exploration of Trust in Institution Measurement Items on Compliance in Paying Zakat using Rasch Model

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ABSTRACT

Zakat is one way to distribute our assets to those in need, this practice is carried out in order to achieve a sustainable Islamic economic and social system. Many zakat institutions in all parts of the world experience problems regarding the low number of zakat payments to zakat institutions. This could be due to the lack of compliance and trust of the community towards the available zakat institutions. In this case, the researcher wants to know more about whether factors such as religiosity, peer influence, system justice, and trust in zakat institutions can affect the level of compliance/interest of the community in paying zakat in zakat institutions. The method used in this study is a quantitative method by distributing questionnaires made with Google Form. The sampling technique used in this research is purposive sampling technique. The number of samples collected in this study were 150 respondents. The data is processed using Rasch Model analysis with the help of Winstep software. The results of this study reveal that trust in zakat institutions has an important role in increasing one's compliance in paying zakat.

Key words: Religiosity, Peers, Justice, Trust, Zakat Compliance.

INTRODUCTION

As we know that zakat is part of the pillars of Islam, where zakat is something that must be carried out by Muslims, this is a form of perfection of our worship in the world, by setting aside some of the wealth we earn and have. for distribution to those in need. The rules regarding zakat have been stated in the Qur'an and hadith. The benefits that arise in the practice of zakat in the modern era like today is to make zakat as a form of effort to improve economic welfare for the community.

In encouraging the implementation of zakat, the Indonesian government has provided an official institution in terms of zakat management both collection and distribution to those entitled to receive zakat, the institution is called the Amil Zakat Agency, this institution is semi-

governmental and has two levels of tasks, namely the national level (Badan Amil Zakat National / BAZNAS), there is also a regional level named the Regional Amil Zakat Agency (BAZDA). As for the Amil Zakat institutions which are outside the scope of the government, the Amil Zakat Institutions, as well as the Government Amil Zakat Agency, are also divided into two levels of tasks, namely the National Amil Zakat Institutions (LAZNAS) and the Regional Amil Zakat Institutions (LAZDA).

In terms of zakat management, during the time of the Prophet Muhammad SAW, a forum consisting of twenty-five people who were given the mandate/mandate to collect and distribute zakat was established. The activities of collecting and distributing zakat were expanded and continued to the leadership of

the caliph Abu Bakr As-sidiq, and continued to the Caliph Umar Bin Khatab, then to the Caliphate of Usman Bin Affan, and was enforced until the Caliph Ali Bin Abi Talib to Umar Bin Abdul Aziz. Therefore, although there are many changes and updates regarding the payment of zakat to zakat institutions, this is not mandatory (Muhammad & Saad, 2016).

As a country with the largest Muslim community, of course Indonesia in its basic constitution has included various rules regarding the management of zakat through zakat amil bodies. This rule is stated in the Constitution No. 23 of 2011 concerning Zakat Management. In this law it is stated that those involved in the management of zakat within the amil zakat agency are people from the community/civil side and parties from the government. In practice, zakat management must refer to three important aspects, namely, trustworthiness, professionalism and transparency. These three aspects become benchmarks and main points in creating trust and confidence in zakat institutions.

If we pay attention, there are still many people who are not aware of the obligation to pay zakat on the assets they produce. On average they only know that zakat is only limited to zakat fitrah which is issued in the month of Ramadan. This is due to a lack of religious knowledge and an environment that is passively supportive of the importance of paying zakat. This may also be due to the lack of public trust in the amil zakat institutions in managing the zakat they issue. They prefer to distribute it themselves to those in need, this is considered more targeted according to the point of view of the zakat giver.

The focus of this study is to find out what factors can influence the interest of muzakki in paying zakat through amil zakat institutions. This focus is motivated by the lack of optimization in the collection of zakat due to the lack of public interest in paying zakat to zakat institutions. This

makes many people or muzakki choose to distribute their zakat directly to mustahiq, and it is feared that injustice will occur between mustahiq (Sanep & Hairunnizam, 2004 in Setiawan, 2018).

The religiosity factor is one of the factors that influence the interest of muzakki to pay zakat in zakat institutions (Azman & Zainol, 2015), (Siswantoro & Nurhayati, 2012), (Setiawan, 2017). This is in line with research conducted (Setiawan, 2018) that the distribution of zakat through zakat institutions is considered a form of religiosity in the form of obedience to Allah's commands, as well as a form of trust in zakat institutions for the mandate that has been given to them.

The moral reasoning factor, according to the theoretical basis put forward by (Piaget, 1932) and (Kohlberg, 1984) moral reasoning can develop not only through the role of the individual but on the other hand there are social relationships with the surrounding environment which can also affect the individual's moral reasoning. If we relate capital reasoning to the context of compliance, the level of individual moral reasoning is a fundamental concept that forms a compliance behavior. Therefore, the concept of moral reasoning becomes a benchmark for someone in terms of compliance in paying zakat.

The peer factor, the friendship environment is one of the factors that allows individuals to do or follow what other individuals do. According to (Bin-nashwan, Abdul Jabbar, & Aziz, 2021) Based on the social environment, zakat payments are strongly influenced by peers, this influence can be obtained through information and actions taken by peers. This influence may come from the encouragement of religious leaders, neighbors, business partners, friends, relatives or people who can provide direct and regular encouragement to the person.

System justice factor, one of the goals of zakat is to create justice among

community members, where some of the assets owned by well-off people are distributed to those in need. Therefore, the fairness of the system in the zakat institution (collection and distribution) must be clear, so that nothing unfavorable occurs, both from the muzakki side and from the mustahiq side. (Bin-nashwan et al., 2021). With the greater justice built into the zakat system, the stronger individual compliance in paying zakat will be.

The factor of trust in zakat institutions, scholars generally admit that non-profit organizations generally need public trust to achieve effectiveness, legitimacy, and financial and non-financial support. And also many researchers have shown that trust is an important factor in collaborative success. Therefore, Muslims today need adequate trust from the zakat institution to manage the mandate entrusted. Because the context of zakat is not like voluntary donations, zakat is a religious obligation that is handed down directly from the Almighty. However, the lack of trust in zakat institutions can encourage muzakki to distribute their own zakat directly to mustahiq (Bin-nashwan et al., 2021).

LITERATURE REVIEW

Zakat Compliance

Zakat as the third pillar of Islam, which is an obligation of a Muslim to be carried out in accordance with the provisions applicable in Islamic law. Zakat in language is called nummuw which means to grow and zidayah which means to increase. As for zakat according to syara' means obligatory rights (removed from property). In terms of its implementation, zakat is a social obligation for the wealthy (aghniya') after their wealth has met the minimum limit (nishab) within a year (haul). (Donni & Siahaan, 2019).

The purpose of zakat is to overcome the social gap between rich and poor. In

addition, zakat can also strengthen the relationship between humans and the creator and protect property from destruction. One of the benefits and wisdom of zakat is as a manifestation of faith in Allah SWT, fostering a high degree of humanity and noble character, eliminating miserliness, greed and materialism, increasing the peace of life, as well as cleaning and developing assets owned. (Hamzah & Kurniawan, 2020).

In Islamic belief, the principle of rationality towards zakat compliance does not only depend on material functions in life, but also on functions in the hereafter. Not only depends on fiscal burdens, such as costs and benefits, zakat compliance also depends on beliefs and spiritual factors (Bin-nashwan, Abdul Jabbar, Aziz, & Viswanathan, 2019). This is because zakat originally came from religious beliefs revealed by Allah SWT. Unlike the case of taxation that comes from the government's financial needs. This implies that zakat compliance can be assumed to be related to social and intrinsic factors, such as the influence of peers, system justice, moral values, and beliefs, as well as the influence of the surrounding environment. (Bin-nashwan et al., 2021).

Religiosity

Religiosity is defined as the extent to which a person is committed to religion and its teachings. In some literature, it is recognized that a person's character, attitude, and behavior are shaped by his religious beliefs (Abdullah & Sapiei, 2018). In various empirical studies, many have emphasized that intrinsic motivation such as religious values has a significant role in preventing or restraining violations or illegal behavior. So, it can be said that religious belief gives someone with a certain level of internal moral enforcement to act in line with the teachings of his religion as well as the applicable rules (Bin-nashwan et al., 2021).

On research(Salmawati & Fitri, 2018)states that religiosity has an influence on interest in paying zakat. In line with(Abdullah & Sapiei, 2018), which reveals that Islamic religiosity has a significant effect on zakat compliance behavior, meaning that a Muslim with stronger or higher religious values is more likely to comply with the obligation to pay zakat.

Peer Influence

Studies in the field of economics that have developed a lot, emphasize the role of social norms in predicting economic behavior, where the presence of peers has a large and significant impact on each individual's decision making in the routine of human social interaction. In Islam, it is emphasized that peers exert considerable influence and pressure on individuals, which can affect adherence to Islamic teachings(Bin-nashwan, Abdul Jabbar, et al., 2019). according to(Gächter, Gerhards, & Nosenzo, 2017)Having a deep understanding of peer influence is important, because people do not act in social isolation, but interact with others and observe their behavior patterns before making decisions.

According to (Bin-nashwan, Abdul Jabbar, et al., 2019), zakat as a form of worship in Islam which of course must be done based on Islamic law, colleagues such as peers, family, even religious leaders, are considered as one of the main factors in the normative side of strengthening motivation to pay zakat obediently. In line with(Andam & Osman, 2017), which states that the community, both family, peers, and religious leaders play an important role in increasing zakat compliance.

Slightly different in research results(Bin-nashwan, Abdul-jabbar, & Aziz, 2019), where peers show a significant relationship to compliance in paying zakat, but in a negative direction. This shows that zakat payers (muzakki) may or may not be completely surrounded by peers and other

colleagues with a high level of zakat compliance, which means that it can provide a negative relationship between zakat payers (muzakki) on zakat compliance.

System Fairness

The fairness of the zakat system involves at least two aspects, namely the first aspect of general justice used by the zakat management system in the assessment and allocation procedures in all processes related to zakat. Second, the views or opinions of zakat payers on zakat institutions are related to the benefits received by zakat recipients in exchange for reciprocal zakat. One's perception of the zakat system is one component that can be said to be very important, because the fairness of the zakat system used can instill obedient behavior in paying zakat. Where these perceptions can affect the assessment of zakat payers on system justice, such as related to the allocation of zakat funds(Bin-nashwan, Abdul Jabbar, et al., 2019).

Although researchers rarely research the fairness of the zakat system, theoretically a good understanding of the zakat system can instill a high level of compliance. The theory of justice assumes that the balance of input and output makes people feel treated fairly and equally, and can be used to explain compliance with justice or the rules of the zakat system.(Bin-nashwan et al., 2021).

Trust in Institution (Intervening)

According to Triyuwono (2014) in (Zainal, Bakar, Al, & Saad, 2016), belief is different for each person, has a different meaning, and each goal has a different impact and meaning. Trust plays an important role in society (Abdul-Rahman and Hailes, 2000) of individuals, groups or systems (Cook and Wall, 1980). Meyer et al. (1995) defines trust as the desire of one party to do things that are important to him without the control of the other party.

Buchel et al. (2013) also defines trust as a cultural norm, which is formed due to good management and occurs due to the influence of trusted, honest, and kind parties. Therefore, it is possible to establish and cultivate cultural norms through trust, and provide more space and opportunities for interaction and exchange between stakeholders and zakat institutions. Trust is a person's willingness to rely on another person when we have faith in him, this is the result of a process that gradually accumulates into a form of trust.(Hamzah & Kurniawan, 2020). Trust has three aspects of characteristics, including ability, integrity, motivation(Donni & Siahaan, 2019).

In encouraging zakat payers to comply with zakat, public trust in zakat institutions has an important role(Bin-nashwan et al., 2021). This study makes trust in zakat institutions as a moderator between other variables in their effect on zakat compliance.

METHODOLOGY

This research is a research with quantitative method. The data were analyzed using the Rasch model which was processed with the help of Winstep software. The use of the Rasch model in this study aims to validate the effect of the trust in institution variable

on a person's compliance in paying zakat. The Rasch model has the ability to produce appropriate statistical findings (fit statistics) in providing information to researchers related to whether or not the data obtained is ideal based on a person's high ability to provide answers to items through the level of difficulty.(Barus, Sinaga, & Moron, 2019)

The method in this study uses a survey through distributing questionnaires to respondents in accordance with the research objectives. This research questionnaire was made using Google Form. The number of respondents who have been collected from this research is a number of 150 respondents. This study uses purposive sampling as a sampling technique, namely the determination of the sample based on the criteria that have been set in accordance with the research objectives. The sample selected in this study were Indonesian citizens who paid zakat both in person and online and were at least 20 years old.

The reason for taking the sample criteria is based on the consideration that someone who is 20 years old is considered old enough to pay zakat both directly and online and has been able to generate income. In addition, someone who pays zakat regularly has his own perception of trust in the institution. A total of 24 question items are contained in the questionnaire given to respondents to measure respondents' trust in zakat institutions.

Table 1. Question Items To Measure Trust In Institutions

<i>Variable</i>	<i>Statement</i>	<i>Code</i>
Religiosity	I regularly pray five times	R1
	I fast regularly during Ramadan	R2
	I regularly pay zakat if I meet the specified criteria	R3
	I regularly read the Qur'an	R4
	I try to follow Islamic conjunctions in everything in my life	R5
	I always try to avoid small sins and big sins	R6
Peer Influence	Most people who are important to me will agree if I pay zakat online from the zakat platform	P1
	My co-workers will agree if I pay zakat online from the zakat platform	P2
	My family will approve if I pay zakat online from zakat platform	P3
	My friends will agree if I pay zakat online from zakat platform	P4
System Justice	In general, I feel that the current online zakat payment system is fair.	SF1

Variable	Statement	Code
	I believe that paying zakat online today is a fair system that institutions use to collect income	SF2
	I believe that the current online zakat payment system requires all zakat payers to pay their zakat fairly	SF3
	I believe that the current online zakat payment system does not require me to pay more than my fair zakat	SF4
	I am satisfied with the fair benefits that zakat recipients receive for the zakat I pay online	SF5
	The benefits received by zakat recipients are reasonable	SF7
Trust in Institutions	The platform that I use to pay zakat online can be relied on to disclose information on zakat funds honestly	T1
	The platform that I use to pay zakat online can be relied on to act in accordance with the Shari'a in all its activities	T2
	The platform that I use to pay zakat online can be relied on to have a management that has members in good standing	T3
	The platform that I use to pay zakat online can be relied upon not to allocate zakat funds for other services	T4
	The platform that I use to pay zakat online is reliable not to exploit zakat payers	T5
	The platform that I use to pay zakat online is reliable not to exploit zakat recipients	T6
Zakat Compliance	I pay zakat online	Z1
	I pay zakat directly to zakat institutions	Z2

Respondents were asked to evaluate the statements given in the questionnaire on five Likert Scales (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree) by filling in the provided fields.

RESULTS

Item Value Test

Table 2 is an item value test that provides information about the logit for each item and provides an overview of the difficulty level of the question items answered by respondents in this study. The item value measures are ordered from the highest score (the item that is most difficult to approve) to the lowest grade (the item that is easiest to approve).

Based on table 2, it can be seen that the item with the highest score or the most difficult to agree on by the respondent is the item code T4 with a logit value of +0.53. While the questions that are easily agreed by the respondents are the item code T6 with a logit value of -0.16.

Table 2. Item Value Test

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Item STATISTICS: MEASURE ORDER
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|ENTRY| TOTAL | TOTAL | MODEL| INFIT | OUTFIT | PTMEASUR-
|EXACT MATCH| | | | | | |
|NUMBER SCORE COUNT MEASURE S.E. |MNSQ| ZSTD|MNSQ| ZSTD|CORR. EXP.|
|OBS% EXP%| Item | | | | |
|---|---|---|---|---|---|
| 4 591 150 .53 .26| .74|-1.58| .43|-2.62| .94 .92|
84.3 84.3| T4 |
| 5 597 150 .11 .26|1.04| .31| .65|-1.32| .93 .92|
81.0 83.5| T5 |
| 1 601 150 -.16 .26|1.51| 2.77|1.10| .44| .87 .92|
78.5 83.3| T1 |
| 2 601 150 -.16 .26| .82|-1.15| .65|-1.31| .92 .92|
87.6 83.3| T2 |
| 3 601 150 -.16 .26| .89| -.68| .68|-1.18| .92 .92|
84.3 83.3| T3 |
| 6 601 150 -.16 .26| .95| -.23| .62|-1.44| .92 .92|
89.3 83.3| T6 |
|-----|
| MEAN 598.7 150.0 .00 .26| .99| -.1| .69|-1.2| |
84.2 83.5| |
| P.3D 3.7 .0 .26 .00| .25| 1.4| .20| .9| |
3.6 .4| |
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Item Value Conformity Test (Fit Order Item Value Test)

The fit order item value test is carried out to find out information about whether or not an item is appropriate. Items are ordered from the least suitable (misfit) to the most suitable (fit). To check the suitability of the items for each item, the INFIT MNSQ value is used which is then compared with the sum of the mean and standard deviation values. If the logit value shows a greater value, then this indicates that the item is unsuitable or in a misfit state.

Table 3. Fit Order Item Value Test

Item STATISTICS: MISFIT ORDER

ENTRY	TOTAL	TOTAL		MODEL	INFIT	OUTFIT	PTMEASUR-
AL EXACT MATCH		COUNT	MEASURE	S.E.	(MNSQ	ZSTD MNSQ	ZSTD CORR.
NUMBER SCORE							EXP.)
OBS% EXP% Item							
	1	601	150	-.16	.26 1.51	2.77 1.10	.44 A .87 .92
78.5	83.3	T1					
	5	597	150	.11	.26 1.04	.31 .65	-1.32 B .93 .92
81.0	83.5	T5					
	6	601	150	-.16	.26 .95	-.23 .62	-1.44 C .92 .92
89.3	83.3	T6					
	3	601	150	-.16	.26 .89	-.68 .68	-1.18 c .92 .92
84.3	83.3	T3					
	2	601	150	-.16	.26 .82	-1.15 .65	-1.31 b .92 .92
87.6	83.3	T2					
	4	591	150	.53	.26 .74	-1.58 .43	-2.62 a .94 .92
84.3	84.3	T4					
	MEAN	598.7	150.0	.00	.26 .99	-.1 .69	-1.2
84.2	83.5						
	P.SD	3.7	.0	.26	.00 .25	1.4 .20	.9
3.6	.4						

Based on table 3, the number of logit items from the mean (mean) and standard deviation (0.99 + 0.25) is 1.24. This can be interpreted that there is one question item with item code T1 which is worth 1.51. This item is considered inappropriate because the logit value of the item has a value greater than the sum of the mean and standard deviation (1.24).

Unidimensionality Test (Unidimensionality Test)

Unidimensionality test is a test carried out to evaluate the ability of an instrument developed to measure what it is supposed to

measure (Sumintono & Widhiarso, 2013). This study aims to ensure the ability of the instrument to be measured, namely trust in zakat institutions. The analysis of the Rasch model uses principal component analysis of the residuals.

If the percentage value of unidimensionality is 20%, it can be interpreted that the instrument has been fulfilled. The raw variance value of 60% means special, while 40% means better. In addition, the unexplained variance value has an ideal limit that needs to be considered, which is no more than 15%.

Table 4. Unidimensionality

Table of STANDARDIZED RESIDUAL variance in Eigenvalue units = Item information units

	Eigenvalue	Observed
Expected		
Total raw variance in observations =	23.9352	100.0%
100.0%		
Raw variance explained by measures =	17.9352	74.9%
74.8%		
Raw variance explained by persons =	16.2412	67.9%
67.7%		
Raw Variance explained by items =	1.6940	7.1%
7.1%		
Raw unexplained variance (total) =	6.0000	25.1% 100.0%
25.2%		
Unexplnd variance in 1st contrast =	1.6623	6.9% 27.7%
Unexplnd variance in 2nd contrast =	1.4450	6.0% 24.1%
Unexplnd variance in 3rd contrast =	1.1757	4.9% 19.6%
Unexplnd variance in 4th contrast =	1.0742	4.5% 17.9%
Unexplnd variance in 5th contrast =	.6390	2.7% 10.6%

Based on table 4, it can be seen that the raw variance value is 74.9%. This can be interpreted that the value meets the requirements of unidimensionality because it exceeds 20%. In addition, there is no unexplained variance value that exceeds 15% which indicates that all

unidimensionality requirements have been met properly.

Rating Scale Test (Rating Scale Test)

The Rating Scale Test, which is shown in table 5, is a test that aims to verify whether

or not the respondent's understanding of the rating options used in this study is good or not. In this study, the questionnaire given to the respondents used a Likert scale, which consisted of five choice scales for each question item. The scale is strongly disagree, disagree, neutral, agree, and strongly agree.

Based on table 5, it can be seen the average value of observations (observation average) starting from the logit value of -8.6 for the choice of score 1 (strongly disagree), logit -2.28 for the choice of score 2 (disagree), logit -0.02 for choice score 3 (neutral), logit 5.86 for choice score 4 (agree), and logit 9.59 for choice score 4 (strongly agree). The logit value that experienced a significant increase from a score of 1 to 5 can be interpreted that the respondent is quite responsive to the difference in the ranking scale.

Table 5. Rating Scale

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY	OBSERVED	OBSVD	SAMPLE	INFIT	OUTFIT	ANDRICH	CATEGORY	
LABEL	SCORE	COUNT	% (AVRGE	EXPECT	MNSQ	MNSQ	THRESHOLD	MEASURE
1	1	11	1	-8.57	-8.60	.49	.37	NONE (-8.05) 1
2	2	6	1	-2.28	-2.70	1.31	.45	-6.87 -5.82 2
3	3	221	25	-.02	.01	1.01	.66	-4.77 -1.26 3
4	4	404	45	5.86	5.86	.92	.76	2.25 5.82 4
5	5	258	29	9.59	9.56	1.02	.72	9.39 (10.49) 5

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

Respondent Suitability Test (Person Fit Order)

Person fit order in this study provides information related to the suitability of respondents' answers with the model. Based on the table of research results on the Rasch modeling, the number of logit items from the mean and standard deviation is: $0.69 + 1.06 = +1.75$. This calculation can be used not only to check items, but also to check the fit and misfit of each person (respondent) using the INFIT MNSQ value. This shows that there are 10 respondents or 6.67% of the total respondents who are considered misfit because they have a greater INFIT MNSQ value.

Scalogram

The analysis of respondents who fall into the misfit category based on the person fit

order can be further analyzed using a scalogram. A scalogram or it can also be called a Guttman matrix is a test carried out to identify the presence of respondents who are misfit or inappropriate (Sumintono & Widhiarso, 2013)

Table 6. Scalogram

GUTTMAN SCALOGRAM OF RESPONSES:

Person	Item	141	+444555	141L	143	+444444	143L	
10	+444554	101L	10	+444554	101L	148	+444444	148P
53	+444555	053L	53	+444555	053L	21	+444434	021L
75	+545444	075L	75	+545444	075L	24	+444443	024P
78	+345454	078L	78	+345454	078L	106	+444443	106P
101	+345455	101P	101	+345455	101P	115	+345434	115P
5	+544444	005L	5	+544444	005L	8	+544444	008P
8	+544444	008P	8	+544444	008P	43	+444343	043L
22	+544444	022L	22	+544444	022L	90	+444334	090P
33	+444454	033P	33	+444454	033P	108	+444343	108L
20	+555555	020P	20	+555555	020P	19	+444333	019P
27	+555555	027P	27	+555555	027P	39	+445444	039P
34	+555555	034L	34	+555555	034L	61	+444333	061L
48	+555555	048P	48	+555555	048P	72	+454444	072P
50	+555555	050P	50	+555555	050P	103	+544444	103L
51	+555555	051P	51	+555555	051P	128	+544444	128L
70	+555555	070L	70	+555555	070L	4	+444444	004P
79	+555555	079P	79	+555555	079P	9	+444444	009P
81	+555555	081P	81	+555555	081P	17	+444444	017P
82	+555555	082L	82	+555555	082L	18	+444444	018P
84	+555555	084P	84	+555555	084P	23	+444444	023P
88	+555555	088P	88	+555555	088P	26	+444444	026L
93	+555555	093L	93	+555555	093L	31	+444444	031L
98	+555555	098P	98	+555555	098P	35	+444444	035P
100	+555555	100P	100	+555555	100P	44	+444444	044L
102	+555555	102P	102	+555555	102P	47	+444444	047L
109	+555555	109P	109	+555555	109P	57	+443544	057P
129	+555555	129P	129	+555555	129P	59	+444444	059P
130	+555555	130L	130	+555555	130L	66	+444444	066L
145	+555555	145L	145	+555555	145L	67	+444444	067P
147	+555555	147P	147	+555555	147P	71	+444444	071L
149	+555555	149L	149	+555555	149L	74	+444444	074P
150	+555555	150P	150	+555555	150P	80	+444444	080L
6	+455555	006P	6	+455555	006P	83	+444444	083P
54	+555545	054P	54	+555545	054P	86	+444444	086P
55	+555554	055P	55	+555554	055P	91	+444444	091L
63	+545555	063P	63	+545555	063P	95	+444444	095P
111	+455555	111L	111	+455555	111L	96	+444444	096L
120	+455555	120P	120	+455555	120P	104	+444444	104L
30	+555445	030P	30	+555445	030P	112	+444444	112P
92	+555454	092P	92	+555454	092P	114	+444444	114P
110	+555544	110P	110	+555544	110P	117	+444444	117L
146	+554554	146P	146	+554554	146P	121	+444444	121P
7	+554454	007P	7	+554454	007P	122	+444444	122P
11	+454554	011L	11	+454554	011L	123	+444444	123L
32	+345555	032P	32	+345555	032P	124	+444444	124P
49	+444555	049P	49	+444555	049P	126	+444444	126L
118	+445545	118P	118	+445545	118P	127	+534444	127P
						132	+444444	132P
						133	+444444	133L
						134	+444444	134P
						142	+444444	142L

Scalogram can explain the response given by someone who does not fit the ideal model. Based on the scalogram, it can be seen that 10 respondents are misfit with the ideal model, namely 057P, 127P, 089L, 115P, 101P, 032P, 087L, 078L, 131L, and 105L. Respondents 057P and 032P answered 5 (Strongly Agree) and respondents 127P, 115P, 101P, 078L, and 105L answered 4 (Agree) for the question item T4 which is difficult to agree.

In addition, respondent 131L is unique in the answers given, namely for item T4 which is difficult to agree, he answers 5 (Strongly Agree), while for item T6 which is easy to agree, he answers the opposite 3 (Neutral).

Analysis using the Rasch model can detect respondents' answers more precisely even if there is missing data or no respondent's answers in the given question items.

DISCUSSION

This study theoretically enriches the literature on zakat, especially about the factors that affect a person's compliance in paying zakat. The variable of trust in zakat institutions has an important role in increasing one's compliance in paying zakat. This is in line with the results of research conducted by (Bin-nashwan et al., 2021) that trust in zakat institutions plays an important role with socio-economic factors so that it can affect compliance. In practice, the results of this study can help zakat institutions in developing strategies and implementing effective policies.

The purpose of this study has been achieved, but there are some limitations that can be improved for future research. Further research can increase the number of respondents, expand the object of research, and add other variables that can affect a person's compliance in paying zakat.

CONCLUSION

This study aims to validate the trust in institution variable on a person's compliance in paying zakat either directly or through an online platform. The results of this study indicate that the item with the highest score or the most difficult to agree on by the respondents is the item code T4 with a logit value of +0.53. While the questions that are easily agreed by the respondents are the item code T6 with a logit value of -0.16. In addition, the fit order value test shows the number of logit items from the mean (mean) and standard deviation ($0.99 + 0.25$) is 1.24. This can be interpreted that there is one question item, namely the T1 item code with a value of 1.51 which is considered inappropriate because the logit value of the item has a value greater than the sum of the mean and standard deviation (1.24).

The raw variance value in this study was 74.9%. This can be interpreted that the value meets the requirements of unidimensionality because it exceeds 20%. In addition, there is no unexplained variance value that exceeds 15%, indicating that all unidimensionality requirements have been met properly. Based on the person fit order test, there are 10 respondents or 6.67% of the total respondents who are considered misfit because they have a greater INFIT MNSQ value.

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The Use of The Rasch Model on The Instruments of Accounting Students' Attitude and Interest in The Accounting Profession

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Abstract : This study aims to validate the instruments related to the attitudes and interests of accounting students towards the accounting profession. The sample of this research is accounting students by distributing questionnaires, then analyzed the data using Winstep Rasch. There are 120 remaining data after deducting 86 outlier data which are analyzed again using Winstep Rasch software. The results of this study showed the value of Cronbach's alpha (KR-20) was 0.95. The most difficult question element to be agreed upon by the respondents was the Q10 item which was included in the attitude instrument, namely the question "Accountants are boring people" with a logit element value of +3.33.

Keywords : Attitude, Interest, Accounting Profession, Rasch Model

1 Introduction

In this modern and advanced era, education has developed very rapidly. People in the world, including Indonesia, already have a high awareness of the importance of education so that they no longer hesitate to take or take the highest possible education. This is inseparable from everyone's desire to realize their dreams and careers that they dream of. This is also supported by the number of employment sectors and the variety of employment opportunities. Therefore, they will choose the appropriate education or support their career goals.

Career is defined as something that implies an education that is realized with certain skills, success, dedication and commitment, personal and financial meaning [1]. A career is a set of encounters or jobs held throughout the course of a person's life that offer consistency, tranquility, and hope for advancement in order to foster particular attitudes and behaviors. The choice of a suitable or appropriate career will have a good impact on a person because the suitability of a career with potential will produce good or maximum profits or profits [2]. In everyone, interests play an important role in his life. Therefore, the choice of a career must be adjusted to the interests and potential of a person because the presence of interest and potential will create a sense of love for the work carried out and will bring out all the potential in a person.

At the college level, a student will choose an accounting major to support their ability to realize their career goals, namely as an accountant in a company, government accountant, auditor, educator accountant, financial consultant and public accountant. The accounting department itself is one of the favorite departments in the economics faculty at every new student admission or is one of the study programs with the most students in Indonesia. Based on the Higher Education Statistics report, Accounting is in the third place for undergraduate study programs with the most students, namely 339,255 undergraduate students [3]. Many factors make students have an interest in accounting majors compared to other majors.

According to [4] interest is a long-lasting tendency towards an object or in doing an activity (action) based on feelings of interest, pleasure, which arise from within. In addition, interest is an intrinsic motivation as a learning force that becomes the driving force of a person in carrying out activities with full perseverance and tends to settle, where the activity is a learning experience process that is carried out with full awareness and brings feelings of pleasure, and love. Compared to other countries, the condition of the accounting profession in Indonesia is still of concern, both in terms of the quality of competence and the quantity of its workers. Based on data from the Indonesian Accounting Association [5] Indonesia itself has produced more than 30,000 accounting graduates. However, only about 20,000 of these 30,000 graduates are registered as professional accountants at the Indonesian Accounting Association. Then, the latest data [6] holders of Chartered Accountants or professional accountants in Indonesia totaled 20,569, consisting of 4,710 active Chartered Accountants and 15,859 inactive. This number also continues to decrease compared to previous years where in 2009 the number of registered accountants was 46,633 people.

The phenomenon above illustrates that, although Indonesia has a lot of accounting graduates, in fact graduates who are really interested in pursuing the accounting profession are not as many as graduates. This is also an important issue for Indonesia. According to the Head of Public Accountant Business Division of PPAJP, Agus

Suparto, the need for professional accountants in Indonesia is clearly very high, so that according to him, Indonesia still lacks professional accountants in various sectors of the world of work to develop economic development.

According to [7] between junior and senior accounting students, there are variances in how they view the accounting industry. According to a claim, senior accounting students are seen differently from junior accounting students. This is because the more senior or the longer students take accounting courses, the greater their disinterest in accounting, and do not want to have a career and work as an accountant. The negative perception of senior accounting students about the accounting profession that the work is quite boring and their difficulty understanding accounting material are the causes.

In general, the factors that cause students' attitudes and interest in accounting careers are not only those described above. Student attitudes towards accounting careers are divided into 2 components, namely intrinsic and extrinsic [8]. The intrinsic component is related to a person's personal desires or satisfaction and this component is not affected by external things such as pressure or rewards. While the extrinsic component is a component related to the activities carried out to achieve distinguishable results [8]. This component is about the results or awards that students will get in the future from taking accounting majors. Such as prospects in the availability of job opportunities, financial rewards and professional recognition.

According [9] financial incentives, often known as salary and professional recognition, significantly affect or perhaps serve as the primary factor in accounting students' decisions to pursue a career in accounting. Then according to [10] financial salaries or awards, professional training, and work environment influence the job choice of accounting students. According to the research, professional recognition, societal values, and labor market factors have little bearing on the career decisions made by accounting students in the face of the industrial revolution 4.0.

However, in the [11] research, professional training, societal values, and labor market considerations are those that influence a person's decision to enter the accounting profession. While financial awards, professional recognition, work environment and personality in the accounting field have no effect on the choice of the accounting profession and the results also show that finance is not what students are looking for but they also want status or recognition for their chosen profession.

This study focuses on testing the validity of the instrument for measuring attitudes and interests of accounting students towards the accounting profession. Therefore, this study provides significant empirical evidence related to the psychometric characteristics of the questionnaire. This study contributes to enriching the literature on the instrument validation of accounting students' attitudes and interests towards the accounting profession by using the Rasch model analysis.

2 Literature Review

2.1 Accounting as a Profession

Accountant is a degree given to someone who has studied accounting at the economics faculty and has passed the Accounting Profession Education. The American Accounting Association (AAA) defines accounting as the act of gathering, analyzing, and reporting economic data so that users of the data can make informed decisions. According to Generally Accepted Accounting Principles (GAAP), accounting attempts to provide information in the form of financial statements that fairly reflect the financial position, results of operations, and any changes in financial position [12].

The designation of "Accountant profession" (Ak) is available to students who have completed the Accounting Profession Education, and have the opportunity to pursue careers as government auditors, internal auditors, public sector accountants, management accountants, educator accountants, tax accountants, financial accountants, and information systems accountants [13]. Accounting education must also create a professional accountant so that it is in line with developments requiring accountant services in the future [13]. In [14] research stated that most students decided to choose accounting majors because of their willingness to become professionals in the accounting field.

2.2 Attitudes of Accounting Students Towards the Accounting Profession

Attitude is the reaction of someone who gets a stimulus either from outside in a situation or in the environment the person is in [15]. Attitudes are categorized as internal factors (indogenous) that affect decisions in the form of positive feelings that support (favorable) and feelings that do not support (unfavorable) [16]. In the study of [17] discovered that accounting students had a positive outlook on the field at the start of the course. However, at the end of the study, they had a lower perceived value of accounting.

2.3 Intrinsic Interest and Extrinsic Interest

Interest arises in themselves because they are interested in something that is useful for their needs. Interest is an urge or driving force, which moves a person to do an activity, including in terms of choosing [18]. Intrinsic

interest is measured based on three statements that evaluate the respondents' internal enjoyment of the accounting program, namely attractive, fun and challenging [19].

Career choices within the scope of accounting students are intrinsic interests which are determined as relevant views [20]. According to [21] the desire of accounting students to advance their skills in the field they work in, particularly the accounting profession, can be influenced by both individuals and other people. Intrinsic interest also refers to the pleasure one feels after doing an activity [20].

Extrinsic interest relates to the appeal of distinct incomes, such as financial incentives, employment prospects, high pay, and recognition. The level to which students' enthusiasm for accounting study programs results in greater financial opportunities, a secure future, and an accounting job is also estimated by extrinsic motivation [19]. In [22], undergraduate students majoring in accounting will prefer a public accounting career to management accounting because they are concerned with extrinsic work opportunities and profits.

2.4. Rasch Models

George Rasch, a Danish mathematician, created the Rasch mathematical model to bring social science measurements closer to conventional physical measurements [23]. This Rasch model uses a minitest application and produces accurate analytical results [24]. The Rasch model overcomes the grain problem, is quite resistant to missing data, and has met objective measurements [24]. Rasch model can help social science researchers to improve the quality of their research, because of the right basic principles and appropriate data processing models, especially for quantitative research with ordinal data processing. Because the Rasch model fulfills 5 objective measurement requirements [25].

In the Rasch model we have to estimate all the parameters in the model. There are at least four steps in parameter estimation in the Rasch model, namely: (1) Estimating the ability of the respondent or testee, (2) Estimating the item difficulty level, (3) Testing the fit of the model with data, (4) Application of the model for item validation. Basically the parameter estimation technique consists of two approaches, namely a separate method and a simultaneous method. A separate method is used to evaluate the respondent's ability and vice versa by calibrating the difficulty of the items. The simultaneous method is carried out by estimating the level of item difficulty and the respondent's ability at the same time [26].

The Rasch model is a current theory of valuation that can validate the calculation of items and people in a distribution map. A computational tool with a computer on the Rasch model is software Winstep to analyze test-generated scores in order to determine factors like MNSQ Outfit, Point Measure Correlation, Item Reliability, and others [27].

The Rasch model, which compares students' abilities based on the difficulty of the questions, is relatively simple to use and implement to examine accurate findings and monitor opportunities to answer questions correctly [28]. In order to produce measurement results for the same interval value, Rasch built a measurement model through data that establishes the relationship between the student's own level of ability (Person ability) and the difficulty of the item (Item difficulty) [25].

The advantages of the Rasch model according to [29] the Rasch model handles item problems, is resistant to missing data, meets objective measurements. By utilizing the Rasch model, this is a solution to the problem of the validity of the Rasch model which can offer data and recommendations for test validity tools based on research subjects' responses [24].

3 Research Method

This study uses quantitative research methods with analysis using the Rasch model using Winstep software which is carried out to evaluate data from 29 items. The Rasch model employed in this study is consistent with the study's goal to evaluate the reliability of the instrument used. The instrument in this study was to measure the attitudes of accounting students using the [30] questionnaire, which referred to the research by [17] which contained 14 question items. Then the instrument for measuring interest uses a questionnaire by [19] which refers to the articles of [31] and [32] which there are 2 dimensions, namely intrinsic interest and extrinsic interest which there are 6 question items. Then the instrument measuring intention commitment uses a questionnaire by [19] which contains 10 items but in this study only used 9 question items.

Purposive sampling, which selects the sample based on criteria, was used to acquire the data. A survey is conducted utilizing Google Docs to distribute questionnaires. The sample of this research is students from all over Indonesia who are studying at D3 and S1 Accounting study programs and students from D3 Taxation study programs at both State Universities and Private Universities. Respondents collected in this study were 221 respondents but the respondents who matched the sample of this study were accounting students and taxation

students, totaling 206 respondents. A total of 15 samples that do not meet the criteria of respondents in this study, have been deleted.

Table 1. Question items to measure the attitudes and interests of accounting students towards the accounting profession

Dimension	Question	Item Code
Attitude	The accounting profession is well-respected	Q1
	Accounting is just a lot of rule-memorising	Q2
	An accountant works more alone than with a team	Q3
	My peers would think I made a good career decision if I became an accountant	Q4
	Accounting is interesting	Q5
	Accounting is a prestigious job	Q6
	Accounting has many fixed rules, does not involve conceptual skills or assessment	Q7
	Accounting is a profession, on par with medicine and law	Q8
	I would enjoy being an accountant	Q9
	Accountants are boring people	Q10
	My family would like me to become an accountant	Q11
	Accountants are number processors; they rarely work with other people or teams	Q12
	I like accounting	Q13
	Professionally-qualified accountants interact with lots of people	Q14

Interest	Accounting is an interesting course	Q15
	I like the accounting course	Q16
	Accounting challenging courses	Q17
	Accounting increases employment opportunities	Q18
	Accounting ensures a financially secure future	Q19
	Accounting makes it possible to pursue an accounting career	Q20
Accounting Profession	It is important for me to be a professional accountant	Q21
	I am willing to work hard in order to make accounting profession successful	Q22
	I believe that my career in the accounting profession will personally satisfy me	Q23
	I intend to become a member of one of the professional accounting bodies, such as IAI and IAPI	Q24
	I believe accounting is the ideal profession for my life	Q25
	I am very excited to start my career in the accounting profession	Q26
	I really care about the fate of the accounting profession	Q27
	I am proud to tell others that I am part of the accounting profession	Q28
	I am glad that I chose accounting over other courses of study	Q29

Participants were asked to evaluate questionnaire questions on five likert ratings (1= strongly disagree, 2= disagree, 3= neutral, 4= agree, and 5= strongly agree) and the demographic information of the participants. The study's scoring outcomes are polytomy [33].

4 Result and Discussion

A total of 206 respondents who successfully completed the survey were then carried out data analysis using Winstep Rasch software. There were 86 outliers in the first test analysis results, and the data has been deleted. Then the remaining 120 data were reanalyzed using Winstep Rasch software.

4.1. Instrument Reliability Test

Instrument reliability testing using the Rasch model in this study is found in table 2. In the table, it is informed that the number of data from 120 respondents and 29 question items related to the attitudes and interests of accounting students towards the accounting profession was 3480 and resulted in a Chi Square of 5789,2019 and had a degree of freedom (d.f) value of 5800 ($p = 0.5375$ and $p > 0.01$).

The reliability analysis of this instrument produces two types of outputs. The first is to interpret the results of the analysis of the respondent (person) and the second to describe the item. The table of respondents describes whether or not a measurement item is fit [33]. Table 2. Stated a person measure value of 2.07 which shows that the average respondent has a high attitude and interest score in the accounting profession. This average value shows that respondents tend to answer "agree" to the instrument of attitude and interest in the accounting profession. The separation value of 3.82 shows that the overall quality of the instruments of respondents and items is good, because it can identify the respondent group and the item group. Separation of strata using equations :

$$H = \frac{[(4 \times 3,82) + 1]}{3} = 5,4 \quad (1)$$

Based on the equation, an H value of 5,4 is obtained which is rounded to 5. It states that respondents are divided into five large groups.

Then the equation for tabulating the strata of the item, with a separation value of 5,29 :

$$H = \frac{[(4 \times 5,29) + 1]}{3} = 7,4 \quad (2)$$

Based on this equation, an H of 7.4 was obtained which was rounded to 7. It states that the items are divided into seven large groups based on their difficulty for respondents to agree to.

Table 2. Summary Statistic

SUMMARY OF 116 MEASURED (NON-EXTREME) Person									
	TOTAL SCORE	COUNT	MEASURE	MODEL S. E.	INFIT		OUTFIT		
					MNSQ	ZSTD	MNSQ	ZSTD	
MEAN	106.9	29.0	1.98	.32	1.00	.03	1.00	.00	
SEM	.9	.0	.10	.00	.02	.09	.02	.09	
P. SD	9.8	.0	1.06	.02	.25	.93	.25	.92	
S. SD	9.9	.0	1.07	.02	.25	.94	.25	.92	
MAX.	140.0	29.0	6.21	.52	2.15	3.48	2.13	3.41	
MIN.	89.0	29.0	.16	.31	.61	-1.69	.60	-1.74	
REAL RMSE	.34	TRUE SD	1.01	SEPARATION	2.96	Person RELIABILITY	.90		
MODEL RMSE	.32	TRUE SD	1.01	SEPARATION	3.12	Person RELIABILITY	.91		
S. E. OF Person MEAN	= .10								
MAXIMUM EXTREME SCORE : 3 Person 2.5%									
MINIMUM EXTREME SCORE : 1 Person .8%									
SUMMARY OF 120 MEASURED (EXTREME AND NON-EXTREME) Person									
	TOTAL SCORE	COUNT	MEASURE	MODEL S. E.	INFIT		OUTFIT		
					MNSQ	ZSTD	MNSQ	ZSTD	
MEAN	107.2	29.0	2.07	.38					
SEM	1.2	.0	.17	.03					
P. SD	13.4	.0	1.89	.28					
S. SD	13.5	.0	1.90	.28					
MAX.	145.0	29.0	9.58	1.88					
MIN.	29.0	29.0	-9.15	.31					
REAL RMSE	.48	TRUE SD	1.83	SEPARATION	3.82	Person RELIABILITY	.94		
MODEL RMSE	.47	TRUE SD	1.83	SEPARATION	3.92	Person RELIABILITY	.94		
S. E. OF Person MEAN	= .17								
Person RAW SCORE-TO-MEASURE CORRELATION = .97									
CRONBACH ALPHA (KR-20) Person RAW SCORE "TEST" RELIABILITY = .95 SEM = 3.12									
STANDARDIZED (50 ITEM) RELIABILITY = .96									

SUMMARY OF 29 MEASURED (NON-EXTREME) Item

	TOTAL		MEASURE	MODEL S. E.	INFIT		OUTFIT	
	SCORE	COUNT			MNSQ	ZSTD	MNSQ	ZSTD
MEAN	443.8	120.0	.00	.16	.99	-.23	1.00	-.21
SEM	6.8	.0	.17	.00	.06	.44	.06	.43
P.SD	35.9	.0	.92	.00	.31	2.31	.31	2.30
S.SD	36.6	.0	.93	.00	.31	2.35	.31	2.34
MAX.	507.0	120.0	3.33	.17	1.84	5.27	1.83	5.22
MIN.	310.0	120.0	-1.71	.16	.53	-4.42	.53	-4.46
REAL RMSE	.17	TRUE SD	.90	SEPARATION	5.29	Item	RELIABILITY	.97
MODEL RMSE	.16	TRUE SD	.90	SEPARATION	5.59	Item	RELIABILITY	.97
S.E. OF Item MEAN = .17								

Item RAW SCORE-TO-MEASURE CORRELATION = -1.00
 3480 DATA POINTS, Log-Likelihood chi-squared: 5789.2019 with approximately 5800 d.f.,
 probability = .5375
 Global Root-Mean-Square Residual

Alpha cronbach value (KR-20) to measure the reliability of the interaction between the respondent and the item as a whole. In table 2. Shows an alpha cronbach (KR-20) value of 0.95. This value is included in the very good category ($\alpha > 0.8$) which means that there is a compatibility between the respondents and the instruments used in this study [33]. Then the realibility value for the item of 0.97 indicates that the value is special ($\alpha > 0.94$) and the realibility value for the respondent (person) of 0.94 indicates that the value is special ($\alpha > 0.94$). From the person reliability value of 0.94 and the item realibility value of 0.97, it can be concluded that the consistency of the respondents' answers is very good and the quality of the items in the instrument is special [29]. Then in the table (non extreme) person the realibility value for person is 0.90.

4.2. Test Item Values

The measure item in this study describes the difficulty of the item approved by the respondent in a given instrument. The logit element values are sorted from the most difficult element to agree with, namely the highest score to the easiest to agree element, which is the lowest score [29]. In this table provides information about the logit of each entry [33].

Tabel 3. Item Measure

Item STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S. E.	INFIT MNSQ ZSTD	OUTFIT MNSQ ZSTD	PTMEASUR-AL CORR. EXP.	EXACT MATCH OBS% EXP%	Item
10	310	120	3.33	.16	1.51 3.55	1.52 3.57	.47 .65	48.3 57.8	Q10
12	395	120	1.24	.16	1.60 3.88	1.60 3.86	.54 .63	51.7 62.0	Q12
8	411	120	.84	.16	1.32 2.27	1.32 2.28	.53 .63	56.0 60.2	Q8
3	412	120	.82	.16	1.84 5.27	1.83 5.22	.49 .63	41.4 60.1	Q3
7	414	120	.77	.16	1.23 1.68	1.22 1.62	.58 .63	54.3 59.8	Q7
11	415	120	.74	.16	1.15 1.17	1.16 1.25	.58 .63	57.8 59.7	Q11
25	422	120	.57	.16	.79 -1.79	.79 -1.74	.69 .62	63.8 58.7	Q25
4	423	120	.54	.16	.99 -.07	.98 -.13	.63 .62	63.8 58.6	Q4
16	436	120	.21	.16	.75 -2.12	.75 -2.13	.69 .62	60.3 57.9	Q16
29	439	120	.14	.16	.88 -.93	.88 -.94	.64 .61	64.7 58.0	Q29
19	442	120	.06	.16	.93 -.53	.93 -.53	.64 .61	61.2 58.1	Q19
2	443	120	.04	.16	1.45 3.18	1.46 3.23	.49 .61	54.3 58.3	Q2
13	443	120	.04	.16	1.01 .11	1.01 .12	.65 .61	56.9 58.3	Q13
1	445	120	-.02	.16	.99 -.02	.99 .00	.59 .61	57.8 58.6	Q1
27	446	120	-.04	.16	.68 -2.81	.68 -2.80	.68 .61	71.6 58.7	Q27
6	451	120	-.17	.16	1.01 .14	1.01 .12	.63 .61	57.8 59.5	Q6
15	456	120	-.30	.16	.68 -2.82	.67 -2.85	.69 .61	68.1 60.3	Q15
26	456	120	-.30	.16	.53 -4.42	.53 -4.46	.73 .61	75.0 60.3	Q26
28	460	120	-.40	.16	.98 -.08	.98 -.14	.62 .60	62.9 61.1	Q28
9	461	120	-.43	.16	.71 -2.45	.77 -1.89	.67 .60	69.8 61.2	Q9
23	464	120	-.51	.16	.83 -1.32	.82 -1.42	.66 .60	69.0 61.8	Q23
5	465	120	-.54	.16	.90 -.78	.89 -.83	.63 .60	62.1 61.9	Q5
24	465	120	-.54	.16	1.10 .76	1.15 1.13	.61 .60	59.5 61.9	Q24
22	471	120	-.70	.16	.74 -2.18	.73 -2.19	.65 .60	67.2 63.0	Q22
21	472	120	-.72	.16	1.03 .29	1.02 .23	.58 .60	58.6 63.2	Q21
14	473	120	-.75	.16	1.09 .70	1.09 .68	.58 .60	59.5 63.4	Q14
20	477	120	-.86	.17	.74 -2.11	.74 -2.05	.65 .59	70.7 64.2	Q20
18	495	120	-1.36	.17	.53 -4.18	.53 -4.05	.69 .58	81.9 65.8	Q18
17	507	120	-1.71	.17	.86 -1.07	.83 -1.24	.62 .57	69.8 65.5	Q17
MEAN	443.8	120.0	.00	.16	.99 -.2	1.00 -.2		61.9 60.6	
P.SD	35.9	.0	.92	.00	.31 2.3	.31 2.3		8.2 2.3	

Table 3. Explaining that the most difficult question element for respondents to agree with is item Q10 which is included in the attitude construct is the question “Accountants are boring people” with a logit element value of +3.33. While item Q17 with a value of -1.71 logit which is the most easily approved item by respondents is on the construct of interest with the question “Accounting challenging course”.

4.3. Test the Value of Fit Order Items

Testing the value of the order of articles is carried out aimed at providing information about whether or not an article is feasible [29]. Misfit items are sorted from the least suitable located at the very top to the most suitable located at the very bottom. The fit and misfit criteria can be used in fit MNSQ values of each element in the table with a summation value between the mean value and the standard deviation. The larger logit value proves that the article is in a mismatched state [33].

Table 4. Item Fit Order

TABLE 10.1 ZOU406WS.TXTB Jun 9 2022 12:32
 INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0
 Person: REAL SEP.: 3.82 REL.: .94 ... Item: REAL SEP.: 5.29 REL.: .97
 Item STATISTICS: MISFIT ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S.E.	INFIT MNSQ	ZSTD	OUTFIT MNSQ	ZSTD	PTMEASUR-CORR.	AL-EXP.	EXACT OBS%	MATCH EXP%	Item
3	412	120	.82	.16	1.84	5.27	1.83	5.22	A .49	.63	41.4	60.1	Q3
12	395	120	1.24	.16	1.60	3.88	1.60	3.86	B .54	.63	51.7	62.0	Q12
10	310	120	3.33	.16	1.51	3.55	1.52	3.57	C .47	.65	48.3	57.8	Q10
2	443	120	.04	.16	1.45	3.18	1.46	3.23	D .49	.61	54.3	58.3	Q2
8	411	120	.84	.16	1.32	2.27	1.32	2.28	E .53	.63	56.0	60.2	Q8
7	414	120	.77	.16	1.23	1.68	1.22	1.62	F .58	.63	54.3	59.8	Q7
11	415	120	.74	.16	1.15	1.17	1.16	1.25	G .58	.63	57.8	59.7	Q11
24	465	120	-.54	.16	1.10	.76	1.15	1.13	H .61	.60	59.5	61.9	Q24
14	473	120	-.75	.16	1.09	.70	1.09	.68	I .58	.60	59.5	63.4	Q14
21	472	120	-.72	.16	1.03	.29	1.02	.23	J .58	.60	58.6	63.2	Q21
6	451	120	-.17	.16	1.01	.14	1.01	.12	K .63	.61	57.8	59.5	Q6
13	443	120	.04	.16	1.01	.11	1.01	.12	L .65	.61	56.9	58.3	Q13
1	445	120	-.02	.16	.99	-.02	.99	.00	M .59	.61	57.8	58.6	Q1
4	423	120	.54	.16	.99	-.07	.98	-.13	N .63	.62	63.8	58.6	Q4
28	460	120	-.40	.16	.98	-.08	.98	-.14	O .62	.60	62.9	61.1	Q28
19	442	120	.06	.16	.93	-.53	.93	-.53	n .64	.61	61.2	58.1	Q19
5	465	120	-.54	.16	.90	-.78	.89	-.83	m .63	.60	62.1	61.9	Q5
29	439	120	.14	.16	.88	-.93	.88	-.94	l .64	.61	64.7	58.0	Q29
17	507	120	-1.71	.17	.86	-1.07	.83	-1.24	k .62	.57	69.8	65.5	Q17
23	464	120	-.51	.16	.83	-1.32	.82	-1.42	j .66	.60	69.0	61.8	Q23
25	422	120	.57	.16	.79	-1.79	.79	-1.74	i .69	.62	63.8	58.7	Q25
9	461	120	-.43	.16	.71	-2.45	.77	-1.89	h .67	.60	69.8	61.2	Q9
16	436	120	.21	.16	.75	-2.12	.75	-2.13	g .69	.62	60.3	57.9	Q16
20	477	120	-.86	.17	.74	-2.11	.74	-2.05	f .65	.59	70.7	64.2	Q20
22	471	120	-.70	.16	.74	-2.18	.73	-2.19	e .65	.60	67.2	63.0	Q22
15	456	120	-.30	.16	.68	-2.82	.67	-2.85	d .69	.61	68.1	60.3	Q15
27	446	120	-.04	.16	.68	-2.81	.68	-2.80	c .68	.61	71.6	58.7	Q27
18	495	120	-1.36	.17	.53	-4.18	.53	-4.05	b .69	.58	81.9	65.8	Q18
26	456	120	-.30	.16	.53	-4.42	.53	-4.46	a .73	.61	75.0	60.3	Q26
MEAN	443.8	120.0	.00	.16	.99	-.2	1.00	-.2			61.9	60.6	
P.SD	35.9	.0	.92	.00	.31	2.3	.31	2.3			8.2	2.3	

The sum of the average values and the standard deviation are added up, then compared, logit values greater than those values identify items that are misfits [29]. Based on table 4. The sum of the average values and the standard deviation (0.99 + 0.31) is 1.3. Referring to the value, it can be known that there are five question items that are considered unsuitable because the logit value of the item is greater than the average amount and the deviation is 1.3. The five items are Q3 (+1.84), Q12 (+1.60), Q10 (+1.51), Q2 (+1.45) and Q8 (+1.32).

4.4. Person/Respondent Value Test

The person measure table provides logit information for each respondent in this study. This table can show that respondents who have the highest tendency compared to others, respondents who answered more agreed and strongly agreed in the questionnaire given to respondents [29].

Tabel 5. Person Measure

TABLE 17.1 ZOU406WS.TXTB Jun 9 2022 12:32
 INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0

 Person: REAL SEP.: 3.82 REL.: .94 ... Item: REAL SEP.: 5.29 REL.: .97

Person STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	JMLE MEASURE	MODEL S.E.	INFIT		OUTFIT		PTMEASUR-AL		EXACT OBS%	MATCH EXP%	Person
					MNSQ	ZSTD	MNSQ	ZSTD	CORR.	EXP.			
17	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	030PCLFQHI
32	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	059PCMFNHJ
66	145	29	9.58	1.88	MAXIMUM MEASURE				.00	.00	100.0	100.0	121LCMFQHI
92	140	29	6.21	.52	1.06	.29	1.05	.27	.53	.41	86.2	85.2	161PBNFQHI
49	134	29	5.05	.39	.84	-.62	.83	-.57	.61	.44	72.4	67.8	088PBNFQHI
54	132	29	4.76	.37	1.32	1.38	1.21	.89	.67	.45	79.3	64.5	100PBLFQGI
52	131	29	4.62	.36	1.18	.86	1.10	.50	.60	.45	69.0	62.7	095PCNFQHI
46	130	29	4.50	.36	1.00	.09	.94	-.20	.57	.46	69.0	61.2	083PBMFQHK
43	128	29	4.25	.35	1.09	.46	1.05	.29	.59	.46	65.5	60.2	079PBLFQHI
81	128	29	4.25	.35	1.16	.75	1.09	.45	.77	.46	58.6	60.2	144PBNFQHI
26	127	29	4.13	.34	.87	-.52	.90	-.39	.22	.46	48.3	59.8	047PBMEQHI
19	125	29	3.89	.34	1.26	1.12	1.18	.82	.72	.46	62.1	59.7	033PBMFQHI
51	124	29	3.78	.34	1.26	1.10	1.24	1.02	.58	.46	58.6	60.3	092PBLFQHI
115	123	29	3.67	.34	.94	-.17	.95	-.12	.34	.47	62.1	60.9	196PBMFQHI
91	122	29	3.55	.33	1.26	1.07	1.24	.99	.61	.47	55.2	61.8	158PDPFQGI
14	120	29	3.33	.33	.91	-.30	.90	-.31	.38	.47	69.0	63.5	026PBMFQHI
98	119	29	3.22	.33	.81	-.73	.81	-.69	.21	.47	72.4	64.1	168PCNEQHI
39	118	29	3.11	.33	1.48	1.70	1.48	1.69	.50	.47	51.7	64.3	067PBMFQHI
60	117	29	3.00	.33	1.06	.32	1.04	.23	.62	.47	72.4	64.6	109PCNEQGI
27	116	29	2.90	.33	.72	-1.11	.71	-1.13	.71	.47	72.4	64.7	048PBMFQHI
36	116	29	2.90	.33	1.29	1.08	1.30	1.11	.39	.47	58.6	64.7	064PCNFQHI
101	116	29	2.90	.33	1.13	.57	1.13	.55	.37	.47	65.5	64.7	172PBMFQHI
47	115	29	2.79	.33	1.00	.09	1.01	.11	.54	.47	62.1	64.6	085PBLFQHI
4	114	29	2.68	.33	.96	-.06	.95	-.11	.48	.47	69.0	64.3	010PBNFQGI
77	114	29	2.68	.33	.85	-.52	.80	-.71	-.20	.47	86.2	64.3	139PCNFQHI
15	113	29	2.57	.33	.74	-1.00	.74	-.98	.61	.47	69.0	64.0	027PCNFQHI
42	113	29	2.57	.33	.93	-.17	.93	-.17	.68	.47	55.2	64.0	076PBMFRHK
86	113	29	2.57	.33	1.35	1.28	1.32	1.17	.59	.47	65.5	64.0	150PBNFQHI
94	113	29	2.57	.33	.82	-.62	.83	-.60	.66	.47	62.1	64.0	163LBNFQHI
57	112	29	2.47	.32	1.12	.53	1.12	.54	.46	.47	58.6	63.7	105LCOEQHI
118	112	29	2.47	.32	1.21	.83	1.21	.82	.39	.47	51.7	63.7	200PBLFQHI
119	112	29	2.47	.32	1.16	.68	1.13	.56	.76	.47	62.1	63.7	202PCOEQGI
31	111	29	2.36	.32	.73	-1.02	.72	-1.10	.55	.47	75.9	63.1	057PBMFQHI
87	111	29	2.36	.32	1.31	1.16	1.28	1.07	.69	.47	58.6	63.1	151PCOEQHI
114	111	29	2.36	.32	1.49	1.68	1.44	1.55	.57	.47	69.0	63.1	195PCMFQHI
9	110	29	2.26	.32	1.05	.26	1.06	.31	.46	.47	58.6	62.4	020PCMFQHI
74	110	29	2.26	.32	1.41	1.46	1.40	1.43	.66	.47	44.8	62.4	133PBLFRHI
107	110	29	2.26	.32	.85	-.50	.82	-.65	.34	.47	75.9	62.4	184PCMFQHI
109	110	29	2.26	.32	.96	-.08	.98	.00	.53	.47	65.5	62.4	186PCNFQHI
113	110	29	2.26	.32	1.42	1.50	1.41	1.46	.65	.47	51.7	62.4	193LCOEQHI
30	109	29	2.16	.32	.98	.02	.97	-.02	-.17	.47	58.6	61.6	056PBMFQHI
100	109	29	2.16	.32	.71	-1.14	.69	-1.23	.64	.47	72.4	61.6	171PBMFQHI
10	108	29	2.05	.32	.91	-.25	.92	-.24	.49	.47	65.5	61.1	022PCNFQHI
12	108	29	2.05	.32	1.39	1.44	1.39	1.41	.61	.47	62.1	61.1	024PBMFRHK
48	108	29	2.05	.32	.69	-1.26	.67	-1.35	.42	.47	82.8	61.1	086LCMFQHI
58	108	29	2.05	.32	1.50	1.76	1.46	1.62	.42	.47	65.5	61.1	106LCNFQHI
2	107	29	1.95	.32	.80	-.74	.80	-.73	.48	.47	79.3	60.6	002PBMFQHI
35	107	29	1.95	.32	1.04	.22	1.00	.10	.54	.47	69.0	60.6	063PCOEQHI
64	107	29	1.95	.32	.93	-.20	.94	-.16	.51	.47	65.5	60.6	116PBMFQGI
88	107	29	1.95	.32	1.00	.10	.99	.07	-.09	.47	58.6	60.6	152PBMFQGI
37	106	29	1.85	.32	.72	-1.15	.71	-1.19	.28	.48	55.2	60.1	065PBMFQHI
55	106	29	1.85	.32	.76	-.95	.75	-.97	.66	.48	69.0	60.1	103PBLEQHI
68	106	29	1.85	.32	1.25	.99	1.23	.93	.51	.48	65.5	60.1	125PBLFQHI
102	106	29	1.85	.32	2.15	3.48	2.13	3.41	.15	.48	31.0	60.1	174PBMEQHI
104	106	29	1.85	.32	1.31	1.17	1.30	1.14	.59	.48	48.3	60.1	176PCNFQGI
116	106	29	1.85	.32	.91	-.27	.92	-.24	.41	.48	48.3	60.1	198PCLFRHI
117	106	29	1.85	.32	1.17	.72	1.16	.67	.46	.48	44.8	60.1	199PBLFQHI
11	105	29	1.75	.32	.61	-1.69	.60	-1.74	.42	.48	65.5	59.8	023PBLFQHI
16	105	29	1.75	.32	1.03	.19	1.02	.16	.57	.48	65.5	59.8	028PBNFQHI
22	105	29	1.75	.32	1.08	.40	1.08	.40	.53	.48	62.1	59.8	039LBNEQHI
24	105	29	1.75	.32	1.27	1.05	1.27	1.06	.63	.48	51.7	59.8	042PBMFQHI
50	105	29	1.75	.32	1.30	1.16	1.30	1.17	.49	.48	55.2	59.8	090PBLFQHI
90	105	29	1.75	.32	.77	-.91	.77	-.91	.24	.48	58.6	59.8	156PBLFQHI
97	105	29	1.75	.32	1.49	1.75	1.50	1.78	.68	.48	44.8	59.8	167PBLFQGI
108	105	29	1.75	.32	.71	-1.16	.70	-1.24	.71	.48	79.3	59.8	185PBNFQHI

13	104	29	1.65	.32	.90	-.33	.90	-.31	.11	.48	48.3	59.2	025PCNFQHI
29	104	29	1.65	.32	1.43	1.56	1.42	1.55	.72	.48	65.5	59.2	053PCMFQHI
41	104	29	1.65	.32	.76	-.97	.74	-1.04	.57	.48	69.0	59.2	072PBNFQHI
61	104	29	1.65	.32	.77	-.90	.78	-.86	.56	.48	69.0	59.2	111PCOEQHI
63	104	29	1.65	.32	.73	-1.10	.72	-1.12	.46	.48	62.1	59.2	115PBNEQGI
73	104	29	1.65	.32	.95	-.10	.95	-.12	.24	.48	65.5	59.2	132PBLFQHI
106	104	29	1.65	.32	1.20	.82	1.20	.83	.57	.48	48.3	59.2	180PBNFQHI
69	103	29	1.54	.32	1.04	.24	1.04	.23	.58	.48	62.1	58.6	126PALEQHI
70	103	29	1.54	.32	.98	-.01	.97	-.02	.39	.48	55.2	58.6	127LBLFQHI
83	103	29	1.54	.32	.78	-.85	.77	-.90	.55	.48	62.1	58.6	147PCOEQHI
85	103	29	1.54	.32	.73	-1.07	.73	-1.11	.46	.48	72.4	58.6	149PCNFQHI
111	103	29	1.54	.32	1.04	.24	1.04	.24	.58	.48	58.6	58.6	189LBLFQGI
120	103	29	1.54	.32	.72	-1.14	.72	-1.14	.48	.48	62.1	58.6	203PBLFQGI
6	102	29	1.44	.32	1.37	1.40	1.38	1.43	.19	.48	51.7	58.1	014PBNEQHI
8	102	29	1.44	.32	.85	-.53	.86	-.52	.18	.48	44.8	58.1	019PBLFQHI
34	102	29	1.44	.32	.84	-.57	.83	-.62	.62	.48	75.9	58.1	062PBMFQHI
38	102	29	1.44	.32	1.16	.68	1.17	.71	.49	.48	65.5	58.1	066LBMFQHI
44	102	29	1.44	.32	.84	-.57	.84	-.60	.36	.48	51.7	58.1	081PBMFQHI
65	102	29	1.44	.32	.77	-.93	.75	-.98	.68	.48	58.6	58.1	119PCNFQHI
79	102	29	1.44	.32	.62	-1.68	.61	-1.71	.44	.48	65.5	58.1	141PCNFQHI
89	102	29	1.44	.32	.96	-.08	.96	-.08	.53	.48	65.5	58.1	154PBNFQHI
112	102	29	1.44	.32	.80	-.75	.80	-.78	.65	.48	58.6	58.1	191PCNEQHI
3	101	29	1.34	.32	.87	-.46	.87	-.47	.47	.48	48.3	57.8	008PCNFQHI
5	101	29	1.34	.32	1.01	.13	1.01	.11	.35	.48	58.6	57.8	013PBMFQHI
20	101	29	1.34	.32	.76	-.93	.76	-.94	.57	.48	75.9	57.8	036PBMFQHI
82	101	29	1.34	.32	.92	-.22	.91	-.26	.28	.48	55.2	57.8	146LBMFTGI
84	101	29	1.34	.32	.82	-.67	.82	-.68	.22	.48	62.1	57.8	148PBNFQHI
18	100	29	1.25	.32	.93	-.19	.93	-.20	.09	.48	44.8	57.8	031PBMFQHI
72	100	29	1.25	.32	.95	-.14	.94	-.18	.40	.48	72.4	57.8	131LBLEQHI
75	100	29	1.25	.32	1.07	.34	1.06	.33	-.06	.48	37.9	57.8	136PCNFQHI
95	100	29	1.25	.32	1.05	.29	1.06	.30	.31	.48	58.6	57.8	164PBNFQHI
59	99	29	1.15	.31	.81	-.74	.81	-.73	.63	.48	58.6	57.8	107PBNEQGI
76	99	29	1.15	.31	.97	-.04	.98	-.01	.62	.48	51.7	57.8	138PBNFQHI
96	99	29	1.15	.31	1.20	.84	1.20	.83	.31	.48	55.2	57.8	165LBNFQHI
23	98	29	1.05	.31	1.04	.26	1.05	.26	.13	.48	58.6	57.9	040PBMFQHI
25	98	29	1.05	.31	1.45	1.64	1.44	1.61	.68	.48	55.2	57.9	044PCMFQHI
40	98	29	1.05	.31	.89	-.38	.89	-.36	.28	.48	55.2	57.9	069LBNFQHI
78	98	29	1.05	.31	.63	-1.62	.63	-1.63	.39	.48	69.0	57.9	140PCNFQHI
7	97	29	.95	.31	.89	-.38	.89	-.38	.65	.48	58.6	58.0	017PBNFQHI
93	97	29	.95	.31	1.04	.24	1.05	.27	.11	.48	62.1	58.0	162LCNFQHI
21	96	29	.85	.31	.76	-.96	.76	-.92	.63	.48	65.5	58.3	038PBNEQHI
33	96	29	.85	.31	.72	-1.12	.73	-1.09	.22	.48	79.3	58.3	060PCNFQHI
45	96	29	.85	.31	.71	-1.18	.71	-1.18	.24	.48	65.5	58.3	082LBMFQHI
62	96	29	.85	.31	.88	-.42	.88	-.42	.39	.48	51.7	58.3	113PCNEQGI
80	96	29	.85	.31	.74	-1.01	.75	-.98	.37	.48	72.4	58.3	143LBNFQHI
105	95	29	.75	.31	.75	-.98	.75	-.96	.33	.48	69.0	58.9	179PBMFQHI
56	94	29	.65	.31	.79	-.79	.79	-.78	.41	.48	65.5	59.5	104PBLFQHI
67	94	29	.65	.31	.91	-.29	.91	-.28	.30	.48	58.6	59.5	122PBQEQHI
103	94	29	.65	.31	.76	-.95	.76	-.92	.69	.48	58.6	59.5	175PBMFQHI
110	94	29	.65	.31	1.01	.11	1.00	.09	.60	.48	69.0	59.5	188PBMFQHI
53	92	29	.45	.31	1.00	.09	.99	.07	.65	.48	55.2	61.0	096PCNFQHI
99	91	29	.36	.31	1.11	.48	1.11	.48	.11	.48	62.1	61.7	170PCNFQHI
71	90	29	.26	.31	.96	-.06	.96	-.05	.49	.48	58.6	62.1	129LBLFQHI
1	89	29	.16	.31	1.38	1.36	1.38	1.36	.08	.48	62.1	62.5	001PBMFQHI
28	29	29	-9.15	1.83	MINIMUM	MEASURE			.00	.00	100.0	100.0	051PBMFQHI
MEAN	107.2	29.0	2.07	.38	1.00	.0	1.00	.0			61.9	60.6	
P.SD	13.4	.0	1.89	.28	.25	.9	.25	.9			9.7	3.2	

From the table above shows that respondent number 030PCLFQHI, namely respondents who has serial number 030, female aged 21-23 years, is currently studying in semester 2 and has not carried out internships, coming from the islands of Java and Bali studying at Private Universities, Accounting study program, has a high logit value the highest is +9.58. This shows that the respondent has the highest tendency to answer in favor of other respondents and has a positive attitude and interest in the accounting profession. Meanwhile, respondent 051PBMFQHI, namely respondents who has serial number 051, female gender aged 18-20 years, is currently studying in semester 4 and has not carried out internships, coming from the islands of Java and Bali studying at a Private Universities, taxation study program, has the lowest logit value of -9.15. This shows that the respondent has a tendency to answer disagreements with the instrument of attitude and interest in the accounting profession compared to other respondents.

In the table, total count with a value of 29, this shows that each respondent in this study answered all the questions on the questionnaire given by the researcher. There are a total of 29 items in the application. Therefore, no data is lost [33].

4.5. Test the Rating Scale

Rating scale validity analysis is a test conducted aimed at verifying whether the rating (rating) of the choice used in this study can be easily understood by respondents or not. Rasch model analysis can identify respondents' assumptions on ratings on questions in the study [29]. In this study, five choice scales in the form of likert ratings on each question, namely choices are very disagree, disagree, neutral, agree and strongly agree.

Table 6. Rating Scale

TABLE 3.2 ZOU483WS.TXTA Apr 26 2022 14:49
 INPUT: 120 Person 29 Item REPORTED: 120 Person 29 Item 5 CATS WINSTEPS 5.1.4.0

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY LABEL	OBSERVED SCORE	OBSVD COUNT	SAMPLE %	AVRGE	EXPECT	INFINIT MNSQ	OUTFIT MNSQ	ANDRICH THRESHOLD	CATEGORY MEASURE
1	1	35	1	-.80	-1.86	1.56	1.55	NONE	(-5.42)
2	2	141	4	-.13	-.19	1.00	1.00	-4.28	-2.88
3	3	1143	33	1.25	1.28	.99	.98	-1.46	-.04
4	4	1682	48	2.24	2.24	.99	.98	1.37	2.88
5	5	479	14	3.75	3.72	1.00	1.00	4.37	(5.50)

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

In table 6. It shows that the average value of observation starts from a logit of -0.80 for choice score 1, namely strongly disagree, then in choice score 2, namely disagreeing by -0.13, in choice score 3, namely neutral by +1.25, in choice score 4, namely agreeing by +2.24, and in score 5, which is strongly agreeing by +3.75. The increase from scores of 1, 2, 3, 4 and scores of 5 logit values shifted quite significantly. This shows that the respondents are quite sensitive to the difference in the grading scale from the range of strongly disagreeing to strongly agreeing.

Furthermore, the Andrich Threshold value to test the accuracy of the polytomy value used in this study is correct or not. In table 6. The value changes from NONE to negative and increases significantly in the positive direction. This value indicates that the option used is valid for the respondent.

5 Conclusion

This study discusses the level of validity of the instruments of attitudes and interests of accounting students towards the accounting profession. This study aims to validate instruments related to the attitudes and interests of accounting students towards the accounting profession. In this study tested the psychometric characteristics of the questionnaire [30] which refers to the research of [17] to measure the attitudes of accounting students. Then test the psychometric characteristics of the instrument to measure interest using the questionnaire [19] which refers to the articles [31] and [32] which have 2 dimensions, namely intrinsic interest and extrinsic interest which contains 6 question items. And testing the psychometric characteristics of instruments to measure intention commitment using the questionnaire [19] which contained 10 items but in this study only used 9 question items. This research contributed to enriching the literature on the validation of instruments of attitudes and interests of accounting students towards the accounting profession by using Rasch model analysis.

The results of this study showed an alpha cronbach (KR-20) value of 0.95. This value is included in the very good category ($\alpha > 0.8$) which means that there is a compatibility between the respondents and the instruments used in this study. Then the reliability value for the item of 0.97 indicates that the value is special ($\alpha > 0.94$) and the reliability value for the respondent (person) of 0.94 indicates that the value is special ($\alpha > 0.94$). From the person reliability value of 0.94 and the item reliability value of 0.97, it can be concluded that the consistency of the respondents' answers is very good and the quality of the items in the instrument is special. The most difficult question for the respondents to agree with was item Q10 which was included in the attitude instrument i.e. the question "Accountants are boring people" with a logit element value of +3.33. There are five question items that are considered unsuitable because the logit value of the item is greater than the average number and the deviation is 1.3. The five items are Q3 (+1.84), Q12 (+1.60), Q10 (+1.51), Q2 (+1.45) and Q8 (+1.32).

Respondents who had the highest logit value were +9.58. This shows that these respondents have the highest tendency to answer in favor of other respondents and have a positive attitude and interest in the accounting profession. Meanwhile, the respondents who had the lowest logit value were -9.15. This shows that these respondents have a tendency to answer disagreements with the instrument of attitude and interest in the accounting profession compared to other respondents. The increase from scores of 1, 2, 3, 4 and scores of 5 logit values shifted quite significantly. This shows that the respondents are quite sensitive to the difference in the grading scale from the range of strongly disagreeing to strongly agreeing.

The limitation of this study is the lack of a sample to represent accounting students in Indonesia. Further research can expand the sample of accounting students in various regions in Indonesia.

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The Peer Influence of Paying Online Zakat in 5.0 Era: 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 (Bani-Khalid 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 At-Taubah 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

<i>Idea</i>	<i>Item Code</i>	<i>Measurement Items</i>
Peer Influence	PI1	Most people who are important to me will agree if I pay zakat online from the 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

TABLE 13.1 Peer Influence ZOU954WS.TXT Sep 18 2021 23: 1
 INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4.3
 Person: REAL SEP.: 2.52 REL.: .86 ... Item: REAL SEP.: 1.09 REL.: .54

Item STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	TOTAL MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-CORR.	AL-EXP.	EXACT OBS%	MATCH EXP%	Item
1	574	150	.58	.24	1.15	.97	1.06	.35	.91	.92	76.9	80.8	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	150.0	.00	.24	.98	-.2	.91	-.4			82.0	80.7	
P.SD	6.4	.0	.37	.00	.20	1.4	.19	.9			4.7	.4	

Table 2 shows that the question element that is the most difficult for respondents to agree with is the PI1 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

TABLE 10.1 Peer Influence ZOU954ws.TXT Sep 18 2021 23: 1
 INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4.3
 Person: REAL SEP.: 2.52 REL.: .86 ... Item: REAL SEP.: 1.09 REL.: .54

Item STATISTICS: MISFIT ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-CORR.	AL-EXP.	EXACT OBS%	MATCH EXP%	Item
1	574	150	.58	.24	1.15	.97	1.06	.35	A .91	.92	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	80.7	
P.SD	6.4	.0	.37	.00	.20	1.4	.19	.9			4.7	.4	

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

TABLE 17.1 Peer Influence ZOU954ws.TXT Sep 18 2021 23: 1
 INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4.3
 Person: REAL SEP.: 2.52 REL.: .86 ... Item: REAL SEP.: 1.09 REL.: .54

Person STATISTICS: MEASURE ORDER

ENTRY NUMBER	TOTAL SCORE	TOTAL COUNT	MEASURE	MODEL S.E.	INFIT MNSQ	INFIT ZSTD	OUTFIT MNSQ	OUTFIT ZSTD	PTMEASUR-CORR.	AL-EXP.	EXACT OBS%	MATCH EXP%	Person
2	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	002P
3	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	003P
20	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	020P
23	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	023P
27	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	027P
32	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	032P
34	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	034L
44	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	044L
48	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	048P
50	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	050P
78	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	078L
81	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	081P
93	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	093L
98	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	098P
100	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	100P
101	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	101P
102	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	102P
105	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	105L
109	20	4	12.43	1.90	MAXIMUM	MEASURE			.00	.00	100.0	100.0	109P
112	20	4	12.43	1.90	MAXIMUM	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	MAXIMUM	MEASURE			.00	.00	100.0	100.0	139P

130	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	130L	
141	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	141L	
144	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	144P	
145	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	145L	
146	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	146P	
147	20	4	12.43	1.90	MAXIMUM MEASURE	.00	.00	100.0	100.0	147P	
6	19	4	10.99	1.17	1.04 .26	.99 .19	.09	.17	75.0	74.9	006P
14	19	4	10.99	1.17	1.23 .56	1.38 .75	-.55	.17	75.0	74.9	014L
70	19	4	10.99	1.17	.74 -.30	.63 -.44	.91	.17	75.0	74.9	070L
88	19	4	10.99	1.17	.74 -.30	.63 -.44	.91	.17	75.0	74.9	088P
111	19	4	10.99	1.17	.74 -.30	.63 -.44	.91	.17	75.0	74.9	111L
115	19	4	10.99	1.17	.74 -.30	.63 -.44	.91	.17	75.0	74.9	115P
121	19	4	10.99	1.17	1.04 .26	.99 .19	.09	.17	75.0	74.9	121P
8	18	4	9.86	1.01	.73 -1.22	.73 -1.21	.87	.18	100.0	57.8	008P
11	18	4	9.86	1.01	.94 -.18	.94 -.20	.31	.18	50.0	57.8	011L
12	18	4	9.86	1.01	.94 -.18	.94 -.20	.31	.18	50.0	57.8	012P
31	18	4	9.86	1.01	1.38 1.58	1.39 1.57	-.87	.18	.0	57.8	031L
42	18	4	9.86	1.01	2.52 4.81	2.59 4.89	.91	.18	50.0	57.8	042P
54	18	4	9.86	1.01	1.20 .91	1.21 .93	-.39	.18	50.0	57.8	054P
71	18	4	9.86	1.01	1.17 .80	1.18 .82	-.31	.18	50.0	57.8	071L
110	18	4	9.86	1.01	1.20 .91	1.21 .93	-.39	.18	50.0	57.8	110P
143	18	4	9.86	1.01	.91 -.32	.91 -.34	.39	.18	50.0	57.8	143L
150	18	4	9.86	1.01	.73 -1.22	.73 -1.21	.87	.18	100.0	57.8	150P
17	17	4	8.76	1.14	1.26 .60	1.55 .93	-.91	.15	75.0	74.0	017P
55	17	4	8.76	1.14	.85 -.06	.78 -.14	.45	.15	75.0	74.0	055P
62	17	4	8.76	1.14	.82 -.12	.74 -.21	.55	.15	75.0	74.0	062P
63	17	4	8.76	1.14	.82 -.12	.74 -.21	.55	.15	75.0	74.0	063P
7	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	007P
9	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	009P
10	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	010L
13	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	013P
15	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	015P
16	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	016P
19	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	019P
24	16	4	6.82	1.65	9.90 3.82	9.90 3.82	-.74	.11	25.0	90.8	024P
25	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	025L
26	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	026L
29	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	029P
35	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	035P
37	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	037L
38	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	038P
45	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	045P
47	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	047L
56	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	056L
66	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	066L
74	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	074P
79	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	079P
84	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	084P
87	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	087L
97	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	097P
103	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	103L
106	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	106P
114	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	114P
122	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	122P
123	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	123L
124	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	124P
127	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	127P
128	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	128L
131	16	4	6.82	1.65	9.90 3.10	9.90 3.10	-.31	.11	.0	90.8	131L
134	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	134P
140	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	140L
142	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	142L
149	16	4	6.82	1.65	.01 -1.16	.01 -1.17	.00	.11	100.0	90.8	149L
36	15	4	4.86	1.14	.69 -.37	.60 -.49	.91	.17	75.0	73.8	036L
43	15	4	4.86	1.14	1.15 .44	1.24 .56	-.45	.17	75.0	73.8	043L
53	15	4	4.86	1.14	3.08 2.42	3.28 2.41	.81	.17	25.0	73.8	053L
80	15	4	4.86	1.14	.98 -.18	.94 .12	.09	.17	75.0	73.8	080L
104	15	4	4.86	1.14	.69 -.37	.60 -.49	.91	.17	75.0	73.8	104L
117	15	4	4.86	1.14	.69 -.37	.60 -.49	.91	.17	75.0	73.8	117L
120	15	4	4.86	1.14	.69 -.37	.60 -.49	.91	.17	75.0	73.8	120P
126	15	4	4.86	1.14	1.18 .47	1.30 .63	-.55	.17	75.0	73.8	126L
133	15	4	4.86	1.14	.69 -.37	.60 -.49	.91	.17	75.0	73.8	133L
4	14	4	3.76	1.01	1.20 .80	1.21 .83	-.39	.18	50.0	57.7	004P
39	14	4	3.76	1.01	.73 -1.10	.72 -1.10	.87	.18	100.0	57.7	039P
40	14	4	3.76	1.01	1.38 1.39	1.38 1.40	-.87	.18	.0	57.7	040L
49	14	4	3.76	1.01	.73 -1.10	.72 -1.10	.87	.18	100.0	57.7	049P
57	14	4	3.76	1.01	.91 -.29	.90 -.31	.39	.18	50.0	57.7	057P
59	14	4	3.76	1.01	1.38 1.39	1.38 1.40	-.87	.18	.0	57.7	059P
61	14	4	3.76	1.01	.73 -1.10	.72 -1.10	.87	.18	100.0	57.7	061L
77	14	4	3.76	1.01	.73 -1.10	.72 -1.10	.87	.18	100.0	57.7	077P
108	14	4	3.76	1.01	.94 -.17	.93 -.19	.31	.18	50.0	57.7	108L
132	14	4	3.76	1.01	1.17 .70	1.18 .72	-.31	.18	50.0	57.7	132P
135	14	4	3.76	1.01	2.73 4.73	2.71 4.63	.55	.18	50.0	57.7	135P
139	14	4	3.76	1.01	.94 -.17	.93 -.19	.31	.18	50.0	57.7	149P
18	13	4	2.66	1.14	.83 -.10	.74 -.19	.55	.15	75.0	74.3	018P
51	13	4	2.66	1.14	1.05 .28	1.05 .29	-.09	.15	75.0	74.3	051P
67	13	4	2.66	1.14	.83 -.10	.74 -.19	.55	.15	75.0	74.3	067P
75	13	4	2.66	1.14	1.27 .61	1.58 .96	-.91	.15	75.0	74.3	075L
76	13	4	2.66	1.14	1.05 .28	1.05 .29	-.09	.15	75.0	74.3	076P
82	13	4	2.66	1.14	1.27 .61	1.58 .96	-.91	.15	75.0	74.3	082L
83	13	4	2.66	1.14	1.05 .28	1.05 .29	-.09	.15	75.0	74.3	083P
92	13	4	2.66	1.14	1.27 .61	1.58 .96	-.91	.15	75.0	74.3	092P
107	13	4	2.66	1.14	1.05 .28	1.05 .29	-.09	.15	75.0	74.3	107P

5	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	005L	
21	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	021L	
22	12	4	.58	1.77	9.90	3.20	9.90	3.20	.87	.10	.0	91.9	022L	
28	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	028P	
30	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	030P	
33	12	4	.58	1.77	5.82	2.18	5.68	2.15	.83	.10	50.0	91.9	033P	
41	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	041L	
46	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	046P	
52	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	052P	
58	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	058P	
60	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	060L	
64	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	064P	
65	12	4	.58	1.77	5.99	2.21	5.95	2.21	.50	.10	50.0	91.9	065L	
68	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	068P	
73	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	073P	
85	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	085L	
86	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	086P	
89	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	089L	
90	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	090P	
91	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	091L	
94	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	094P	
95	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	095P	
96	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	096L	
99	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	099L	
113	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	113P	
119	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	129P	
125	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	125L	
136	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	136P	
137	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	137L	
138	12	4	.58	1.77	.01	-1.19	.01	-1.19	.00	.10	100.0	91.9	138P	
69	11	4	-1.51	1.14	1.00	.20	.95	.14	.09	.17	75.0	74.1	069P	
148	11	4	-1.51	1.14	1.00	.20	.95	.14	.09	.17	75.0	74.1	148P	
72	8	4	-6.81	2.86	.00	-1.31	.00	-1.32	.00	.06	100.0	96.9	072P	
116	5	4	-12.15	1.16	1.08	.33	1.08	.34	-.09	.15	75.0	74.7	116L	
1	4	4	-13.58	1.89	MINIMUM MEASURE					.00	.00	100.0	100.0	001L
MEAN	15.6	4.0	5.99	1.53	.83	-.4	.83	-.4			82.0	80.7		
P. SD	3.2	.0	4.88	.35	1.71	1.2	1.72	1.3			25.6	13.0		

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 ZOU954WS.TXT Sep 18 2021 23: 1
 INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4.3

Table of STANDARDIZED RESIDUAL variance in Eigenvalue units = Item information units

	Eigenvalue	Observed	Expected
Total raw variance in observations	=	15.0237	100.0%
Raw variance explained by measures	=	11.0237	73.4%
Raw variance explained by persons	=	9.7547	64.9%
Raw Variance explained by items	=	1.2690	8.4%
Raw unexplained variance (total)	=	4.0000	26.6%
Unexplned variance in 1st contrast	=	1.7918	11.9%
Unexplned variance in 2nd contrast	=	1.4344	9.5%
Unexplned variance in 3rd contrast	=	.7735	5.1%
Unexplned variance in 4th contrast	=	.0035	.0%
Unexplned variance in 5th contrast	=	.0020	.0%

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 ZOU954WS.TXT Sep 18 2021 23: 1
 INPUT: 150 Person 4 Item REPORTED: 150 Person 4 Item 5 CATS WINSTEPS 4.4.3

SUMMARY OF CATEGORY STRUCTURE. Model="R"

CATEGORY LABEL	SCORE	OBSERVED COUNT	OBSVD %	AVRGE	SAMPLE EXPECT	INFINIT MNSQ	OUTFIT MNSQ	ANDRICH THRESHOLD	CATEGORY MEASURE
1	1	7	1	-12.13	-12.3	.86	.37	NONE	(-12.13)
2	2	12	2	-2.91	-3.26	1.41	1.42	-11.03	-6.82
3	3	183	31	1.59	1.66	.86	.67	-2.60	.58
4	4	234	39	6.52	6.48	.93	.92	3.77	6.82
5	5	164	27	9.85	9.87	1.05	.89	9.86	(10.96)

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 PII 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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