COMPLIANCE ANALYSIS OF TRADERS PAYING ZAKAT WITH ANALYTICAL NETWORKING PROCESS APPROACH IN CENTRAL ACEH DISTRICT

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Abstract

This research is crucial because it is vital to conduct an in-depth study by integrating theoretical and field research addressing the perspectives of business actors in Takengon City on fulfilling their zakat commitments as Muslims. Moreover, whether or not they are obedient, they must pay the commercial zakat. Due to the fact that the majority of Takengon's population adheres to the Islamic faith, the potential is fairly substantial. This study aims to determine whether or not traders who have reached their zakat payment limit are obedient. Research evaluation This is a descriptive study of zakat management organizations, academic institutions, government agencies, and practitioners. The technique employed is a technique of purposive sampling, and the subject of this study is the zakat experts in Baitul Mal Takengon. This study will explain the ways that induce traders to pay zakat dutifully. The results of the study are anticipated to impact future policies that will raise the level of life, support the occurrence of healthy economic growth, and provide a remedy for traders' lack of awareness regarding the payment of their commercial zakat.

Keywords: ***Compliance, Zakat, ANP***

1. INTRODUCTION

The current economic progress of Indonesia is assessed by the increase in the number of traders. Numerous individuals today prefer to work in the informal sector rather than the formal sector. This makes it easier for traders to give capital for businesses without requiring education, such as becoming an employee or employee. In accordance with Islamic law, you may offer Zakat tijarah from your own property if your trading gains above the maximum threshold (nisbah) established by Islam. Zakat is a unique type of worship because it has two dimensions: the dimension of devotion to Allah and the dimension of care for one's fellow humans.

Zakat is a required requirement for Muslims, not a privilege, hence we cannot choose whether or not to pay it. There are two sorts of zakat in Islam, namely zakat fitrah and zakat tijarah. Zakat Fitrah is a zakat that is obligatory on every Muslim after sunset on the last day of Ramadan, whereas zakat tijarah is a zakat that can be paid indefinitely, covering the results of commerce, agriculture, mining, marine products, livestock products, treasure finds, gold and silver, and the results of work (profession), each of which has its own calculation (Nurhayati, 2016).

This study's objective is the wholesaler in Takeda City. There are numerous vendors at Takengon's market, selling clothing, basic goods, etc. All forms of traders are categorised as commercial products, as commercial goods are anything that is designed to be exchanged for profit. Some traders in Takengon are unaware of the tithe requirements for profits that have crossed the nishab threshold. Some traders in Takengon pay zakat tijarah during Eid al-Fitr. Muslim merchants issue directly, without the mediation of mosques or zakat agencies.

The Central Bureau of Statistics (BPS), the Department of Cooperatives and SMEs (Disperindakop), Baitul Mal of the Central Aceh Regency, and academics such as IAIN Gajah Putih Takengon are also collaborating in this project. The aforementioned respondents come from a variety of vocations, but they are all interested in the level of zakat compliance among merchants. Therefore, the authors wish to do additional study on the extent to which merchants comply with zakat payment regulations.

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2. THEORETICAL FRAMEWORK
Zakat

The wealthy are required to pay zakat to the poor, whose collective collecting is favored, such as the five daily prayers (Yusuf & Derus, 2013). In addition, zakat is crucial since it has proven to be an efficient method of assisting the destitute. To relieve them from extreme poverty, it is necessary to collect and distribute zakat (Abdullah et al., 2015). Maintaining a high level of zakat compliance is essential if zakat is to fulfill its potential (Sawmar & Mohammed, 2021).

Zakat plays a crucial role in poverty alleviation and economic growth. In contrast to other sources of funding for development, zakat has no consequences other than the desire of receiving a recompense from Allah (Damanhur & Nurainiah, 2016).

Factors Affecting the Compliance Level of Merchants Paying Zakat

Attitude is a person's response to the occurrence of events in the surrounding environment (Azwar, 2013). Beliefs that are the result of direct observation and acquired through acquired learning (knowledge) can surely impact the development of attitudes (Aulia Fuad Rahman, 2012). Sukri (2016) conducted study demonstrating that zakat knowledge has a substantial impact on UUM employees' compliance with paying gold zakat. The discussion continues with Othman's (2017) research, which demonstrates that knowledge has a positive and statistically significant association with the intention to give zakat income. A person's behavior is influenced by the people around them, who serve as a model for how to behave with friends, family, and acquaintances (Azwar, 2013). Heikal (2014) did a study titled The Intention to Pay Zakat Commercial: An Application of the Revised Theory of Planned Behavior demonstrating that subjective norms have a favorable and significant effect on muzaki traders' intentions to pay trade zakat.

In their research, Abu Bakar and Rashid (2010) demonstrate that academics who pay zakat are influenced by social variables. followed by Sanep Ahmad (2011), who demonstrated that the reference group (friends, relatives, and colleagues) had a favorable and statistically significant effect on zakat compliance. According to Santrock (Hamdani, 2017), altruism is "a selfless desire to assist another." Altruism may also be defined as the true attitude of a person who helps others without expecting a reward or return for his compassion. Self-satisfied people are those who believe they can provide a good example for others, and others are encouraged to pay zakat so that they might gain rewards for providing a good example.

Analytical Network Process (ANP)

Analytical Network Process (ANP) is a modification of the Analytical Hierarchy Process (AHP) technique. An ANP is a problem-related decision-making technique and a novel method to the decision-making process that provides a generic framework for handling network-based decisions without the need to specify levels, as is the case with AHP. According to Ascarya (2005), ANP is a technique that can demonstrate the relative importance (priority) of various persons or objects by analyzing their interrelationships.

3. IMPLEMENTATION METHOD
Research Approach

This study employs the general network type of ANP network. A universal network is a network that lacks a unique form. This network's structure might be either simple or quite complicated, encompassing numerous clusters, relationships, and feedback. Following the formation of the ANP framework, the next stage is to quantify the model and examine the data. The ANP questionnaire is compiled once the model is developed in the super decision program. The questionnaire was developed using a numeric scale based on the ANP framework. Quantitative research is positivist study that investigates a specific population or sample and obtains random samples utilizing data collection and statistical analysis techniques (Sugiono, 2017).
Data Collection Technique

The selection of respondents for this study was based on their awareness and knowledge of the challenges of non-compliant traders in Takengon City, Central Aceh Regency, using a technique known as purposive sampling.
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Data Analyse Technique

This research used the Analytic Network Process (ANP) approach for its analysis. The Analytic Network Process (ANP) is one of the multiple criteria decision-making (MCDM) techniques created by Thomas L. Saaty with the goal of generating a relationship or relevance measurement and also getting an individual's priority scale. In this instance, we seek a priority scale for measuring the level of zakat compliance among traders in the Central Aceh District. In the ANP analysis, the first stage is to develop an ANP framework (model creation) in order to comprehend the discovered problems and examine the literature, questionnaires, and in-depth interviews. (Saaty, 2005) The following is a model-based methodology for determining priority assessments inside the Analytic Network Process (ANP) :

Table 1. Likert Scale

Verbal Scale	Scale
Significantly greater influence	9
	8
Considerably bigger influence	7
	6
Bigger influence	5
	4
Slightly bigger influence	3
	2
Equally significant influence	1

4. RESULTS AND DISCUSSION

Priority concerns, solutions, and techniques for analyzing merchant compliance with zakat payments are viewed differently by respondents. Therefore, after determining the priority of each responder, the average value is used to determine the priority order of all respondents. The geometric mean of the responses in the following table reveals the average value of priority for all respondents:

Table 2. The Result of Respondents' Geometric Mean on Analysis of Merchant Compliance Levels in Paying Zakat

Aspec	Geo Mean
EXTERNAL	0.031447
INTERNAL	0.015723
External Problem	
1. Baitul Mal problem	0.041667
2. Social Issues	0.014937
Internal Problem	
1. Muzakki Problem	0.037736
2. Economic Problems	0.018868
External Solution	
1. Baitul Mal Solusi Solution	0.042453

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Aspec	Geo Mean
2. Social Solutions	0.014151
Internal Solution	
1. Muzakki's Solution	0.037736
2. Economic Solution	0.018868
Muzakki problem	
1. Low level of education of traders	0.008263
2. Low literacy of traders in paying zakat	0.015874
3. There is no willingness to pay commercial zakat	0.015874
4. Lack of trust in amil zakat	0.035461
Economy problem	
1. The high cost of living	0.029510
2. Decrease in harvest/production income	0.019586
3. High production operational costs	0.018223
4. Fluctuating selling prices	0.008153
Baitul Mal problem	
1. Lack of socialization of commercial zakat	0.018205
2. The lack of synergy with amil zakat	0.026871
3. There is no information and technology system in Baitul Mal	0.012253
4. lack of transparency in the use of funds	0.006982
5. no muzakki database	0.011161
Social problem	
1. Distance factor and geographical conditions	0.011886
2. Khilafiah on contemporary zakat	0.020112
3. lack of productive zakat assistance	0.043474
Muzakki's Solution	
1. improve religious understanding/education	0.013277
2. improve literacy	0.013277
3. invite and motivate to pay zakat	0.013277
4. change the mindset to be positive	0.035639
Economic Solution	
1. save expenses	0.023564
2. anticipate the possibility of an increase in the following year	0.014172
3. Rearrange the operational cost budget	0.014172
4. market trend evaluation and analysis	0.023564
Baitul Mal's Solution	
1. improve socialization	0.024862
2. increase synergy with local amyl	0.024862
3. provide a qualified information technology system	0.010192
4. Transparency in pioneering the use of funds	0.015555

Aspec	Geo Mean
Social Solutions	
1. Increase the establishment of Baitul Mal branch offices	0.014909
2. increase the role of local clerics	0.037327
3. Assisting in productive zakat programmatically	0.023236
Strategy	
1. Conduct socialization and education to traders	0.055515
2. cooperation between academics, institutions and local amil	0.037306
3. Intensive and sustainable development and mentoring of traders	0.029821

Figure 1. The Results of Synthesis of Strategic Priorities Based on Average Scores

Based on the opinions of all respondents, the most important technique for measuring the level of merchant compliance with zakat payment is to educate and socialize merchants. Three (three) out of five (five) respondents believe, by a margin of 45%, that the policy's aim is to socialize and educate wholesalers about the responsibility of commercial zakat.

Figure 2. The Results of Synthesis of Priority Strategies Based on Respondents' Values

The preceding image illustrates that, according to the results of the priority synthesis per responder, three of the five respondents indicated that socialization and education for traders is the

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most important approach for determining whether traders pay zakat. In addition, each respondent has a unique perspective based on their individual interests, such as collaboration between academics, institutions, and local amil, as well as intensive and long-term coaching and mentorship of traders. The rater agreement score of 1.39 percent from all respondents is consistent with the various responses to this topic.

5. CONCLUSION

The exterior factor is 67% more important than the interior aspect when examining merchant compliance in paying zakat, followed by the internal aspect at 33%. The consequence of the rate agreement's worth is that the agreement's value is 5%. In analyzing the compliance of traders in paying zakat, there are several problems, including: external problems that become priority are baitul mal problems by 74%; internal problems that become priority are muzakki problems by 67%; muzakki problems that become priority are empowerment of amil by 45%; the priority social problems are the lack of trust in the zakat amil by 39%; the priority economic problems are the high cost of living by 39%; the priority economic problems are the lack of trust in the The solutions given for determining merchant compliance in paying zakat are divided into five categories: the external solution that becomes the priority is the baitul mal solution at 75%, the internal solution that becomes the priority is the muzakki solution at 67%, the muzakki solution that becomes the priority is changing the mindset to positive at 47%, the priority economic solution is to save expenses and evaluate and analyze market trends at 31%, and the priority social solution is to improve the quality of life for the less fortunate at 31%.

The highest priority alternative for determining the compliance of traders in paying zakat is socialization and education for traders (45%), followed by collaboration between academics, institutions, and local amil (30%), and in last place is intensive and sustainable coaching and mentoring of traders (24%). Muzakki's solution to internal solutions is to change the traders' mindset to be more optimistic. It is hoped that this solution will resolve the challenges in Baitul Mal. One of them is the issue of zakat payment mistrust at the Baitul Mal.

The most effective long-term solutions include (1) expanding socialization, (2) creating synergy with local amil, (3) establishing a qualified technological information system, and (4) documenting the usage of money with complete transparency. The social answer consists of (1) increasing the number of Baitul Mal branch offices, (2) expanding the role of local ulama, and (3) providing assistance with programmatic and productive zakat.

The economic solution is (1) cost reduction. (2) expect the potential of a rise next year. (3) Reorganizing the operating costs budget (4) Analysis and appraisal of market trends The following measures can be implemented: (1) socialization and education of merchants; (2) partnership between academics, institutions, and local amil; and (3) long-term and intense advice and aid to traders.

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