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To cite this article: M Y Qamaruddin *et al* 2019 *IOP Conf. Ser.: Earth Environ. Sci.* **343** 012147

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***Zakat* expenditure patterns and its relationships with the improvement of prosperity and environment**

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Abstract. Poverty always becomes a social problem and there is still no effective pattern to overcome this. Therefore, this research goal was how to utilize zakat as a huge social-economic potential in the Islamic Economics perspective, and to become a solution for increasing society prosperity through a productive distribution pattern. This research aimed to: explored the potential of zakat in society, Strengthening the management of zakat institutions, such as BAZNAS (managed by the government) and LAZ (managed by the community), and to make the distribution mechanism of Zakat to mustahiq (people who deserve to receive zakat) became more productive, therefore, it could make a real impact on mustahiq's prosperity. The method used in this research was quantitative. The data analyzed with an intuitive method (kasyf) to examine the essence of zakat implementation orders. This was three years long term research. Thus, it can be concluded with the improving of *zakat* expenditure pattern, it will improve the quality of the environment both individually and collectively. Which in turn it will also have an impact on the social environment.

1. Introduction

The Islamic concept of economy, which is called “Islamic Economic System/Syariah” emphasizes more on economic rules individually, highlighting the moral elements. The main rules of the Islamic economy are already complete and intact, so to develop the economy, along with new formal thinking based on Qur'an and Sunnah, individual improvement guidance is also demanded.

The conventional economic concept has proven to develop a tendency to accumulate production factors in a group of people (conglomeration), as a result, the gap between the rich and the poor is widening. Based on that statement, contemplative thinking is needed to formulate the future economic system to bring humanity to complete prosperity.

The concept of zakat in Syariah economy is an interesting concept to be studied, concerning expenditure pattern and zakat distribution, in the hope to improve mustahiq prosperity. Furthermore, this study aimed to present a clear and convincing picture that this pattern will affect and hopefully improve mustahiq prosperity.



In Qur'an, it is written clearly regarding the aim of *zakat* which has a meaning: *Zakah expenditures are only for the poor and for the needy and for those employed to collect [zakah] and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah . And Allah is Knowing and Wise. (Q.S. At-Taubah [9]: 60).*

Zakat can be seen as a means of poverty alleviation because it can minimize the income gap between groups in society, as well as being the first step to create motivation in the real sector if zakat management is directed to be more productive.

Nowadays the condition in BAZNAS at the national level, as well as in province or regency level, has not been managed professionally and the management transparency of ZIS has not been done. This happens because there are internal problems in management and operational in zakat management organizations. On the other hand, those zakat management organizations do not establish information access for society to introduce and interest them to be a muzakki. Hence, we can conclude that muzakki's trust toward BAZNAS is not optimal yet.

Zakat, as in the fourth Pillar of Islam, is one of the main instrument in Islam which serves as wealth distributor from "the one who has" to "the one who doesn't have". Zakat is the formal institution which directed to create equality and justice in society so that prosperity can be improved [1].

In terms of etymology, Utsaimin[2] explains zakat as "adding" and "expand". Everything that adds to something or expanding in terms of number is called zakat. According to syara', zakat is a one of the types of worship to Allah SWT, in a way of spending the obligatory part based on syara' from one's wealth, and giving it to a group of people or zakat organization. The relationship between those two meanings (etymology and syara') is that zakat, even in literal term reduces the quantity of wealth, in terms of effect (atsar) adds the value and quantity. That is to say that if one managed to do what Allah SWT command him/her to in terms of his/her wealth, Allah will open another door to fortune that he/she does not expect (Q.S. Saba' [34]: 39).

In terms of the benefits of zakat, it is directly given to people in need. However, the giver of zakat (muzakki) is in benefits too, although indirectly, as stated by Allah SWT in Q.S. Al-Baqarah [2]: 261.

From that last definition, we can conclude that zakat, infaq, and shadaqah is, in fact, the same thing. However, we still have to define the definition of infaq and shadaqah from a different perspective.

Prosperity is, in fact, the goal of Islamic teachings in the economy. Prosperity is part of rahmatan lil 'alamin as Islam teaches it. However, the definition of prosperity in Qur'an demands some requirements to get hold. Prosperity will be given by Allah SWT if a believer does what he/she expected to do and stay clear of what is forbidden (Islam et al., n.d.).

Gamal [3] explains that prosperity in terms of socio-economic development cannot be defined based only on the materialistic and hedonic concept, but rather include humanitarian purposes as well as spiritual purposes. Those purposes not only cover economic prosperity problem, but also cover humanity and socio-economic justice, purity of life, individual honor, the honor of wealth, peace of mind, happiness, and harmony of family life and society.

Based on Qur'an in Surah At-Taubah verse 60, there are eight groups of people (ashnaf) who have the right to receive zakat, or as called "target of zakat" (masarif)[4]. From those eight groups, Ali [5] divide them again into three groups based on rights: 1) the rights poor people (fakir), 2) the rights society, and 3) the rights Allah. Later on, Mannan said that among those eight groups, six of them connected with the people in need or poverty[6]. Otherwise, Appriyah[7] divides them also in three categories. The first category is connected with the people in need, i.e. the poor, muallaf (new believers), slaves, the one in debt, and musafir (the people in a long journey). The second category is connected with the people assigned to receive and distribute zakat. The third category is connected with the part of zakat that is used indeed to Allah SWT.

Based on the background above, the problem stated in this research was "Is there any influence of zakat distribution pattern towards mustahiq prosperity in Palopo, South Sulawesi?".

2. Methodology

In this study, the classification of variables as previously described that the research variables consist of two variables, namely Zakat Spending Pattern (X) as endogenous variables and exogenous variables Mustahiq Welfare (Y).

To guide this research in achieving the objectives, then the above variables are given an operational definition. They are patterns of Zakat Distribution is a system of distribution of zakat funds conducted by muzaki through BAZNAS based on the amount of income/property and Mustahiq's welfare is a change of life experienced mustahiq after receiving zakat. If quality improvements occur in these indicators, then the mustahiq household can be said to have achieved prosperity.

3. Results and discussion

To conclude whether the hypothesis accepted or rejected is used the criterion: If $t\text{-statistics} > t\text{-table}$ on the degrees of freedom and error rate (α) are defined. In this study the price of $t\text{-table}$ with degrees of free > 120 with price $\alpha = 0.05$ is 1.96. If $t\text{-statistic} \geq t\text{-table}$ (1,96); meaning there is positive influence (significant), then H_a accepted and H_o rejected. If $t\text{-statistics} \leq t\text{-table}$ (1.96); Meaning there is no positive influence (not significant), then H_a rejected and H_o accepted. The results of path hypothesis testing can be seen in Table 1 below:

Table 1. Hypotheses test results (path modeling)

Hip	Line	Original sample estimate (O)	Sample mean (M)	Standard deviation (STDEV)	Standar d error (STERR)	T-Statistic [*]	Note
H2	ZIS Distribution Pattern → Mustahiq Prosperity	0.3120	0.3073	0.0817	0.0817	3.8185	Significant

^{*}) Significant 5%; Two side test $t_{table} = 1.96$, with degrees free > 120

4. Conclusion

From the test results $t\text{-statistics}$ of 3.8185, which shows a larger number of $t\text{-table} = 1.96$. $T\text{-statistics}$ (3.8185) $> t\text{-table}$ (1.96). That is, H_o is rejected and H_a is accepted. So it can be concluded that there is a significant influence of the variable pattern of ZIS spending on the welfare of mustahiq, meaning that the greater / better pattern of ZIS spending, the greater / well the mustahiq welfare. In other words, if the quality of the ZIS spending pattern is improved well, it can have a significant impact on the mustahiq's welfare. Thus, it can be concluded with the improving of zakat expenditure pattern, it will improve the quality of the environment both individually and collectively. Which in turn it will also have an impact on the social environment.

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