

Influence Of Distribution Of Zakat Fund On Increasing Community Welfare (Case Study of the BUMI Baznas Program in Sukabumi Regency)

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ABSTRACT

Zakat is one of the pillars of Islam that must be fulfilled by every Muslim, which is the only one in the pillars of Islam that has two links, namely *habluminallah* and *habluminannas*. Zakat can also be understood as an inseparable unit in an effort to realize community welfare. During the reign of Caliph Umar bin Khattab for 10 years in various regions (provinces) that implemented Islam, the Muslims enjoyed prosperity and prosperity. The purpose of this study is to analyze the effect of the distribution of zakat funds on improving the welfare of the community. This research was conducted at DPZ BUMI Nurul Huda Rambay Wetan Mosque, Sukamantri Village, Cisaat District, which is a program from BAZNAS Sukabumi Regency. This research is a quantitative field research. The population and sample in this study were 15 respondents who were recipients of the 2019 BUMI program. data collection through questionnaires, interviews, observation and documentation. Testing data using data analysis descriptive, validity test, normality test, significant regression test, simple linear regression analysis and hypothesis testing. The effect of the distribution of zakat funds on improving the welfare of the community is known that the positive influence between the distribution of zakat funds and the improvement of community welfare is evidenced by $r_y = 0.759241$ and t count $4.206279 > t$ table 1.76131 . The test results indicate that the effect of the distribution of zakat funds with the improvement of community welfare is significant.

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1. INTRODUCTION

Zakat is one of the pillars of Islam that must be fulfilled by every Muslim, which is the only one in the pillars of Islam that has two links, namely *habluminallah* and *habluminannas*. This means that zakat is the embodiment of one's worship to Allah SWT as well as the embodiment of social care. Thus, the

essence of zakat worship is devotion to God and social service [1].

Zakat is an independent social assistance tool which is a moral obligation for the rich to help the poor and neglected who are unable to help themselves even with all the existing social security schemes, so that poverty and poverty can be eliminated from the Muslim community [2].

Zakat erodes the greed and greed of the rich, purifies the soul of the person who fulfills it from miserliness, purifies and develops his property. The obligation of zakat in Islam has divine aspects which are also closely related to economic problems, zakat can also be understood as an inseparable unit in an effort to realize prosperity, so zakat is expected to minimize the gap between the rich and the poor by increasing economic growth. Zakat serves as working capital for the poor to be able to create jobs, so that they can earn and fulfill their daily needs [3]. Yusuf Al-Qardhawi said, During the reign of Caliph Umar bin Khattab for 10 years in various regions (provinces) that implemented Islam, the Muslims enjoyed prosperity and prosperity. And the results are clearly reflected in the picture that no poor person is found who is entitled to receive zakat (Mustahik) [4]. This shows the success of zakat in the classical period which played a role in improving the welfare of the people.

This is also evidence that zakat is the first foundation in building social security or tafakul (helping each other) in life that applies in Islamic society [5]. Zakat funds are taken from those who have excess assets and then distributed to those who are lacking. However, these activities do not have the intention of impoverishing the rich. Because in zakat there is a maximum limit or only a small amount of wealth taken from the rich. Therefore, the allocation of zakat funds cannot be given arbitrarily, only certain groups get a share of zakat funds [6]. Even though an obligatory zakat (muzakki) knows and is able to estimate the amount of zakat that will be issued, it is not justified for him to hand it over to anyone he likes [7]. As explained in the Qur'an Surah At-Taubah verse 60.

اَلصَّدَقَاتُ لِلْفُقَرَاءِ الْمَسْكِينِ الْعَامِلِينَ لَيْهَا الْمُؤَلَّفَةَ لَوْبِهِمُ
الرَّقَابِ الْغَارِمِينَ لِي اللَّهِ ابْنِ السَّبِيلِ اللَّهُ اللَّهُ لِيَمَّ

Meaning: Indeed, zakat is only for the needy, the poor, zakat administrators, converts who are persuaded by their hearts, slaves (who want to free themselves), people in debt, people who are in the way of Allah. and the wayfarer, as an obligatory decree by Allah, and Allah is All-Knowing, All-Wise. (At-Taubah: 60).

For the sake of proper allocation of zakat funds, zakat funds must be managed institutionally in accordance with Islamic law, mandate, integrated, accountable, transparent, and fair. So that the Messenger of Allah once employed a young man from the Asad tribe, named Ibn Lutaibah, to take care of the zakat affairs of the Bani Sulaim, once also sent Ali bin Abi Talib to Yemen to become Amil Zakat. Mua'adz bin Jabal was once sent by the Messenger of Allah to go to Yemen to become a charity worker. Likewise, what was done by the Khulafaur-Rasyidin afterward they always had special officers who managed zakat issues, both collection and distribution [8]. Therefore, in Indonesia, there were two zakat management institutions recognized by the government, namely the Amil Zakat Agency (BAZ) and the Amil zakat institution [4].

Amil Zakat Agency is an institution authorized to carry out zakat management tasks at various levels from the national level to the regional level. The main tasks of the Amil Zakat Agency include collecting, managing and distributing or utilizing zakat funds.

As well as BAZNAS Sukabumi Regency has the same authority and rights to manage zakat funds at the regional level. which is strengthened by Law Number 23 of 2011 concerning the management of zakat with the aim [7]:

- a. Improving the effectiveness and efficiency of services in the management of zakat, and.
- b. Increase the benefits of zakat to realize community welfare and poverty alleviation.

The distribution of zakat funds in BAZNAS Sukabumi Regency is consumptive and productive. Consumptive distribution is realized in the form of providing assistance to MD teachers, TPQ, mosque imams, health assistance, compensation for orphans, the elderly, victims of moneylenders, disabilities, prosthetic limb assistance and scholarship scholarships for students who come from underprivileged families. The assistance is shown to mustahik in the short term with the aim of overcoming the problems of the people [9].

While the productive distribution is realized in productive economic activities, one of which is the BUMI program (Bangkit Usaha Mandiri Sukabumi). The BUMI (Bangkit Usaha Mandiri Sukabumi) program was established in 2012, this program provides entrepreneurial skills called "Bina Rupiah" and spiritual guidance called "Bina Ruhiah" this program targets people who frequently or wish to go to the mosque as beneficiaries. most of the beneficiaries are those who have the responsibility to provide for their families. 82.8% of BUMI recipients are male in addition 32 of 43 female beneficiaries are single parents, Most of BUMI's beneficiaries are those with low educational background but there are also some educated people among BUMI's beneficiaries (BAZNAS Official News, 2017). This productive distribution is shown for people who are physically able but not economically capable to develop their business, the program is a long-term program with the aim of improving community welfare (mustahik), training independence in changing from mustahik to muzaki.

2. LITERATURE REVIEW

2.1 Definition of Distribution

Distribution is a series of interdependent organizations that are involved in the process of making a product or service ready for use or consumption, in this case distribution can be interpreted as an activity (sharing, sending) to people or to several places [10].

It can be concluded that the distribution of zakat is the distribution of zakat funds to zakat recipients (mustahik) in accordance with the provisions of Islamic law. According to Yusuf al-Qardhawi in his book on professional zakat management, there are several ways to distribute zakat [11]:

1. Productive distribution pattern

Productive distribution pattern is a pattern of distribution of zakat funds to mustahik which will be used for the benefit of a business or business activity. This model was developed by the Prophet, namely he gave zakat to a poor person as much as two dirhams

for eating and one dirham for buying an ax as a tool for work so that his life does not depend on others [11].

2. Local distribution

Local distribution is a distribution carried out to prioritize mustahik in their area, where zakat is taken and managed by the local amil zakat institution. This is based on the words of the Prophet Muhammad to muadz, when he was sent to Yemen: "Zakat is taken from their rich people and returned to their poor people" (Narrated by Bukhari and Muslim) [12].

3. Fair distribution of all groups

Fair distribution of all groups that have been promised as mustahiqin by Allah and His Messenger and fair among all individuals in one mustahiqin group. What we mean is not generalization between mustahik groups or within each of these groups, but justice that pays attention to and considers the rights, magnitude of needs and the highest benefit of Islam [11].

2.2 Definition of Zakat

In the language of Zakat means *an-nummu wa az-ziyadah* (to grow) and (to increase). Sometimes it is used with the meaning of *ath-taharah* (holy) *al-barakah* (blessing). Zakat in a sacred sense is cleansing oneself, soul, and property. A person who pays zakat means he has cleansed himself, his soul from miserly disease, cleared his wealth from the rights of others. Meanwhile, zakat in the sense of blessing is that the remaining assets that have been issued zakat qualitatively will receive blessings and develop even though quantitatively the amount is reduced [3].

2.3 The Purpose, Wisdom and Benefits of Zakat

With the obligation, zakat has a very big purpose, so according to Yusuf Qardawi in his book "Zakat as an Instrument of Fiscal Policy". divides the three objectives of zakat, namely from the obligatory zakat party (Muzakki), zakat recipients (Mustahik) and social interests. From the muzakki's side,

among others, to purify himself from miserliness, greed, selfishness, and the like, train the soul for commendable attitudes such as being grateful for Allah's favors, treat the mind from excessive love for wealth so that it can be enslaved by the treasure itself, cultivate an attitude of compassion for While for the recipients of zakat (Mustahik), among others, to meet the needs of life, especially the primary daily needs and the purification of the heart from envy and hatred that often surrounds the heart of seeing rich people who are stingy.

According to Didin Hafiduddin, the wisdom and benefits of zakat are [13]:

- a. As an embodiment of faith in Allah SWT, being grateful for the blessings, fostering noble character with a high sense of humanity, eliminating stingy, greedy, and materialistic traits, fostering peace of life, as well as cleaning and developing assets owned.
- b. Because zakat is a mustahik's right, it functions to help, assist, and foster them, especially the poor, towards a better and more prosperous life so that they can fulfill their needs properly, and can worship Allah SWT.
- c. As a pillar of mutual charity between rich people who are well-off and mujahid whose whole time is used for jihad in the way of Allah, because of this busyness, they do not have the time and opportunity to try and strive for the benefit of themselves and their families.
- d. As a source of funds for the construction of facilities and infrastructure that must be owned by Muslims such as worship, education, health, social and economic facilities as well as a means of developing the quality of Muslim resources.
- e. To require correct business ethics, because zakat is not only cleaning dirty assets, but removing part of the rights of others from the assets that we work properly and correctly in accordance with the provisions of Allah SWT.
- f. In terms of developing the welfare of the people, zakat is one of the instruments for equal distribution of income [13].

2.4 Definition of Welfare

According to Rambe in the book Euis Sunarti, welfare is a system of life and social, material, and spiritual life which includes a sense of safety, decency and inner and outer peace that allows every citizen to make efforts to fulfill physical, spiritual and social needs as well as possible. good for self, household and society [14].

Welfare according to Al-Ghazali is the achievement of benefit. Benefit itself is the maintenance of the goals of shari'a' (Maqasid al-Shari'ah) humans cannot feel happiness and inner peace but after the achievement of the real welfare of all mankind in the world through the fulfillment of spiritual and material needs, to achieve the goals of syara so that they can the realization of benefit, he describes the sources of welfare, namely: the maintenance of religion, soul, mind, lineage and property. Based on the Islamic view, social welfare includes [15]:

- a) Holistic and balanced well-being. This means that this welfare includes both material and spiritual dimensions and includes both individual and social dimensions.
- b) Prosperity in this world and in the hereafter, because humans do not only live in this world but also in the hereafter. So, it can be concluded that welfare can be measured through the fulfillment of material, spiritual and social needs.

3. METHODS

3.1 Research Objects and Locations

The object of this research is the effect of the distribution of zakat funds on improving the welfare of the people of the BUMI (Bangkit Usaha Mandiri Sukabumi) Program BAZNAS Sukabumi Regency in the DPZ Nurul Huda Mosque Rambay Wetan Sukamantri Village, Kec. Cisaat Kab. Sukabumi.

3.2 Population and Sample

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions [16]. The sample is part of the number and characteristics possessed by the population. If the population is large, and the researcher is not able to study everything in the population, for example due to limited funds, manpower and time, the researcher can use samples taken from that population [16].

While the sample of this study uses a probability sample, which is a sampling technique that provides equal opportunities for each member of the population to become a sample [17]. The number of samples used in this study were mustahik who received zakat funds from the BUMI program (Bangkit Usaha Mandiri Sukabumi) in 2019 as many as 15 people (respondents).

3.3 Data collection technique

3.3.1 Questionnaire (questionnaire)

Questionnaire is a data collection technique by giving or giving a list of questions to respondents in the hope of responding to the list of questions. In this case, the questionnaire was given to mustahik who received zakat funds.

3.3.2 Interview (interview)

Interview is a method that is carried out by direct conversation or through question and answer. [10] is the process of collecting data or information through face-to-face contact between the questioning party (interviewer) and the party being asked or answering (interviewee). In this case, BAZNAS is the manager of zakat and mustahik funds.

3.3.3 Observation

Observation is a method that is carried out by direct observation of the field [2] reveals that, observation is defined as systematic observation and

recording of the symptoms that appear on the object of research

3.3.4 Documentation

Documentation is a collection technique in the form of writing in the form of official documents, books, journals and photos. Documentation is collecting documents or data needed in research problems and then examining them intensely so that they can support and add to the belief and proof of an incident.

3.4 Variable Operational Definition

The operational definition is the part that defines a concept or variable being measured, by looking at the dimensions (indicators) of a concept or variable. Dimensions (indicators) can be in the form of behavior, aspects, or traits or characteristics [17]. The variables of this study that need to be operationalized are described in the following table:

Table 1. Operational definitions and variable indicators

Variabel	Indikator	Indikator ukur	Skala Pengukuran
Pendistribusian Dana zakat (X)	Sasaran pendistribusian	- Sesuai dengan ketentuan syariat islam	Likert
	Pola pendistribusian	- Pendistribusian secara lokal - Pendistribusian bersifat Produktif - Bersifat Adil dan Transparan	
Peningkatan Kesejahteraan Masyarakat (Y)	Terpenuhinya kebutuhan Materi dan spiritual	- Kebutuhan sandang, pangan dan papan - Ibadah mahdhah dan ghair mahdhah	Likert
	Lingkungan sosial dan Kemasyarakatan	- Kedaan lingkungan - Sosial kemasyarakatan	

3.5 Data analysis technique

The data analysis technique used in this study is descriptive data analysis used to provide an explanation of the data in the form of numbers into a sentence so that it is easy to understand based on questionnaires and interviews. Implementation includes data collection, data compilation, interpretation of the meaning of the data. In processing and

analyzing this data, the author uses application software, namely Excel and other data processing software.

3.5.1 *Validity test*

Validity test is a measure that shows the levels of validity or validity of an instrument. A valid or valid instrument has high validity.

3.5.2 *Reliability Test*

The reliability test is an instrument and is believed to be used as a data collection tool because the instrument is quite good. The reliability test in this study used the Cronbach Alpha Formula. After obtaining the rcount value, then to confirm whether the instrument is reliable or not, the price is consulted with the rtable price for an error rate of 5% or 1%, so it can be concluded that the instrument is reliable and can be used for research and an instrument is said to be reliable if it has a Cronbach's alpha value > 0.60 .

3.6 Testing requirements Analysis

3.6.1 *Normality test*

The normality test was conducted to determine whether the data taken came from a normally distributed population or not, the researchers used the Chi Square test.

3.6.2 *Significance Test of Regression Direction*

The significance test of the regression direction is to determine or see the significance of the direction of the relationship between the independent variable and the dependent variable, the test of the significance of this regression direction uses the F test, which is based on the analysis of variance approach (ANOVA) at a significance level of 0.05. The significance of the influence between Y and X which indicates

the direction of the regression is significant or not.

3.6.3 *Hypothesis test*

Hypothesis testing in this study using the t test was used, to determine whether the independent variable (X) had a significant effect on the dependent variable (Y). This test uses a significant level of 5% or $\alpha = 0.05$ and performs a comparison between $t_{count} > t_{table}$. If the value of $t_{count} > t_{table}$, then the independent variable studied has a significant effect on the dependent variable. if the value of $t_{count} < t_{table}$, then the independent variable studied has no significant effect on the dependent variable. Then proceed with other tests, including the calculation of correlation, regression and determination.

3.6.4 *Simple linear regression analysis*

Simple linear regression analysis was used to determine the relationship between two variables, namely the independent variable (free) and one dependent variable (bound) and was also used to build equations. The formula for the simple linear regression equation can be described as follows:

$$Y = a + b X$$

Where:

Y = Improving people's welfare

a = Constant

b = Regression coefficient

X = Distribution of zakat funds

4. RESULTS AND DISCUSSION

4.1 *Data Description*

After all research data has been collected and examined carefully, then it is processed by tabulation. Because the research data is quite large, an interval is made, using the Struges rule, which is to first determine the range obtained from the difference between the largest and smallest data, the number of classes is obtained by calculating $1 + 3.3 \log n$. While

the class length (p) is the range divided by the class length. From the frequency distribution table, the data calculates a measure of central tendency, which includes the arithmetic mean, standard deviation, mode, median and spreading tendency. The entire data can be presented as follows.

4.2 Improvement of Community Welfare (Y)

Based on research data for Improving Community Welfare of Nurul Huda Rambay Wetan Mosque, Cisaat District, Sukabumi Regency, using an observation instrument has a theoretical range of 14 to 70. The theoretical score range is obtained from the number of items contained in the observation instrument (performance test), namely as many as 14 items arranged based on Likert scale, namely Strongly agree (5), agree (4), neutral (3), disagree (2) Disagree (1). While the empirical scores obtained are 41 - 65 with a score range of 24 from the results of data analysis, the average value is 52.4, standard deviation is 6.936, the number of classes taken is 5 as well as the length of class 5. Furthermore, a variable distribution table is made. in the following table.

Table 1. Frequency Distribution of Community Welfare Improvement

NO	Interval kelas			Frekuensi
1	41	-	45	2
2	46	-	50	3
3	51	-	55	5
4	56	-	60	3
5	61	-	65	2
JUMLAH				15

Source: data processed by Excel, 2019

For more details in the presentation of data can be seen in the form of a histogram as follows:

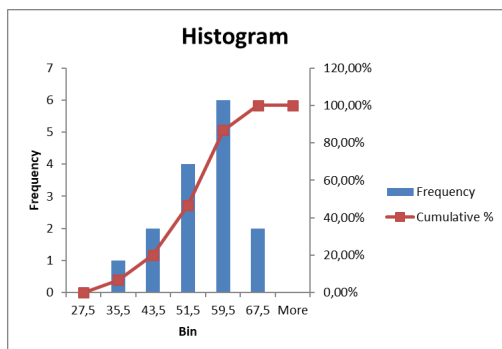


Figure 2. Histogram of Variable Data Distribution Improving people's welfare
Source: data processed by Excel, 2019

Based on the theoretical score that has been stated previously, the lowest value is 14 while the highest is 70, thus the theoretical mean is 42, the empirical mean is 53. From these data, it shows that the average improvement in community welfare is categorized as good, because it is above the average. the mean value is 42.

4.3 Distribution of zakat funds (X)

Based on research data for the score of the distribution of zakat funds at Nurul Huda Rambay Wetan Mosque, Cisaat District, Sukabumi Regency which was collected using a questionnaire instrument filled out by members and the results of the researchers' observations, it has a theoretical range of 15 - 75. The theoretical score range is obtained from the number of items contained in The questionnaire instrument consists of 15 items arranged according to the following scale, namely Strongly agree (5), agree (4), neutral (3), disagree (2) Disagree (1). The lowest empirical score obtained is 28, the highest is 67 with a score range of 23. From the results of data analysis, the average value is 51.8, the standard deviation is 9.740. The number of classes taken is 5 while the length of the class is 8.

Table 2. Distribution of Data Frequency Distribution of zakat funds

NO	Interval Kelas			Frekuensi
1	28	-	35	1
2	36	-	43	2
3	44	-	51	4
4	52	-	59	6
5	60	-	67	2
JUMLAH				15

Source: data processed by Excel, 2019

For more details on the presentation of the data, it can be seen in the following figure.

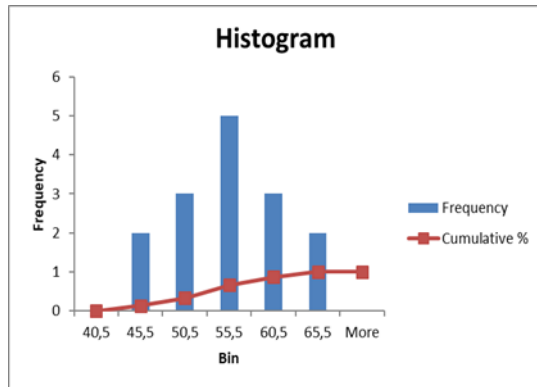


Figure 3. Histogram of Distribution of Variable Data Distribution of zakat funds
Source: data processed by Excel, 2019

Based on the theoretical score that has been stated previously, the lowest value is 15 while the highest is 75, thus the theoretical mean is 45, the empirical mean is 47.5. From these data, it shows that the average distribution of zakat funds is at a good level, because it is above the average mean value of 45.

4.4 Validity test

Validity test is a measure that shows the levels of validity or validity of an instrument. an instrument is said to be valid if the questionnaire r count > r table [6].

4.4.1 Distribution of zakat funds (X)

Table 3. Distribution Validity Test Results Zakat Funds (X)

item pernyataan	r hitung	r tabel	validitas
1	0,516	0,444	valid
2	0,598	0,444	valid
3	0,609	0,444	valid
4	0,522	0,444	valid
5	0,517	0,444	valid
6	0,65	0,444	valid
7	0,536	0,444	valid
8	0,705	0,444	valid
9	0,699	0,444	valid
10	0,806	0,444	valid
11	0,579	0,444	valid
12	0,573	0,444	valid
13	0,613	0,444	valid
14	0,539	0,444	valid
15	0,584	0,444	valid

Source: data processed by Excel, 2019

Based on the results of the study obtained from the table above, the instrument for the distribution of zakat funds (X) produced is declared valid (valid), provided that the

questionnaire instrument r count is greater than r table.

4.4.2 Increasing Community Welfare (Y).

Table 4. Validity Test Results Improving people's welfare (X)

item pernyataan	r hitung	r tabel	validitas
1	0,589	0,444	valid
2	0,628	0,444	valid
3	0,822	0,444	valid
4	0,628	0,444	valid
5	0,589	0,444	valid
6	0,649	0,444	valid
7	0,589	0,444	valid
8	0,831	0,444	valid
9	0,561	0,444	valid
10	0,613	0,444	valid
11	0,841	0,444	valid
12	0,457	0,444	valid
13	0,537	0,444	valid
14	0,559	0,444	valid

Source: data processed by Excel, 2019

Based on the research results obtained from the table above, the instrument variable for improving community welfare (Y) is declared valid (valid), provided that the questionnaire instrument r count is greater than r table.

4.5 Reliability Test

The reliability test is an instrument and is believed to be used as a data collection tool because the instrument is quite good. From the calculations obtained by using the Cronbach Alpha formula, the variable value of the distribution of zakat funds (X) is 0.8722 while the value of the variable for increasing public welfare (Y) is 0.8632. then the authors present a summary of the reliability test in the table below:

Table 5. Reliability Test Summary

Variabel	R hitung	R tabel	Keterangan
Variabel X	0,8722	0,60	Reabelitas
Variabel Y	0,8632	0,60	Reabelitas

Source: data processed by Excel, 2019

Information:

Y: Improving people's welfare

X: Distribution of zakat funds

Based on the table above, it can be concluded that the value obtained between variable X and variable Y is greater than the

value of Cronbach's alpha > 0.60. Then the data obtained is declared good (reliable).

4.6 Normality test

4.6.1 Y . Variable Normality Test

From the calculation of 2 obtained the value of 2count = 0.532 and at db (k-1) = 4 and 5% significance level obtained 2table = 9.488. Because 2count 0,532 < 2table 9,488 it can be concluded that the population distribution for the Improving Community Welfare (Y) score is normal.

4.6.2 X . Variable Normality Test

From the calculation of 2, it is obtained that the value of 2count = 0.902 and at db (k-1) = 4 and the 5% significance level is obtained 2table = 9.488. Because 2count 0.902 < 2table 9.488 it can be concluded that the population distribution for the distribution of zakat funds (X) is normal. The summary of the calculation of the normality test with the 2 test is tabled as follows.

Table 6. Summary of Data Normality Test Results

Galat Taksiran	Db (k-1)	χ^2_{hitung}	X^2_{tabel}	Keterangan
Variabel Y	4	0,532	9,488	Normal
Variabel X	4	0,902	9,488	Normal

Source: data processed by Excel, 2019

Information:

Y: Improving people's welfare

X: Distribution of zakat funds

From the table above, it can be concluded that the population is normally distributed. This is because 2count in the two regression equations above, is smaller than 2table at the significance level = 0.50 or 5%. 2 normality test calculations are attached.

Significance Test of Regression Direction

The significance test of the regression direction in this study is intended to see the significance of the direction of influence between the variables of the distribution of zakat funds and the variable of Community Welfare Improvement. Testing the significance of the regression direction using the F test, which is based on the analysis of variance (ANOVA) approach at a significance level of 0.05. The provisions used to test the significance

of the regression direction are if the calculation shows that Fcount is greater than Ftable at a significance level of 0.05 or 5%, it can be concluded that the regression direction coefficient is significant, otherwise if Fcount is smaller than Ftable at a significant level of 0.05 or 5%. it can be concluded that the regression direction coefficient is not significant or not significant. The results of the calculation of the significance of the regression direction can be summarized in the following table.

Table 7. Summary of Significance Test Results for Regression Direction

Regresi antara X dengan Y	Harga F_{hitung}	Harga F_{tabel}	Dk	Kesimpulan
X dengan Y	17,692	4,667	1 lawan 13	Bermakna

Source: data processed by Excel, 2019

Information :

Y : Improving people's welfare X : Distribution of zakat funds

Based on the table above, it turns out that the significance test of the regression direction shows that X and Y have a significant effect on the degrees of freedom in the numerator one and the degrees of freedom in the denominator 13 and the relationship between X and Y is significant in the degrees of freedom in the numerator 1 and the degrees of freedom in the denominator 13.

4.7 Hypothesis test

Hypothesis testing is a step in proving whether the null hypothesis (H0) and the working hypothesis (H1) in this study are accepted or rejected. Hypothesis testing in this study uses t test (partial), correlation coefficient, determination by regression equation. Based on the t-test that was carried out, the t-value = 4.2062 was obtained, while from the distribution table for student 't' with dk 13 at a significant level of 0.05, it was obtained t-table = 1.761. So, it can be concluded that the variance of the X variable can be explained by the Y variable, it is proven that the value of t count > from t table. To make it easier to read the results of the significance test the authors table as follows:

Table 8. Correlation Coefficient Significance
Test X with Y

Korelasi antara	Koefisien Korelasi	Koefisien Determinasi	t_{hitung}	t_{tabel} (0,50)
X dengan Y	0,7592	0,5764	4,2062	1,761

Source: data processed by Excel, 2019

Information:

Y: Improving people's welfare

X: Distribution of zakat funds

The correlation coefficient between variable X and variable Y obtained correlation coefficient $r_y = 0.7592$, which means there is a positive influence and is classified as significant. Furthermore, the coefficient of determination $r_y^2 = 0.5764$ which means that the variance of the Y variable can be explained by X by 57.64 % through the regression equation $Y = 24.394 + 0.5406 X$. While the remaining 42.36% is explained by other variables.

So, it can be concluded that the null hypothesis (H0) and the working hypothesis (H1) in this study are accepted. and there is a positive influence between the variable distribution of zakat funds (X) and the variable of increasing public welfare (Y). The strength of the relationship between variables X and Y is shown by the significance value of the correlation coefficient $r_y = 0.7592$, and the regression equation $Y = 24.394 + 0.5406 X$. The results of testing the hypothesis through t-test, correlation coefficient, determination and regression equation that the effect of the distribution of zakat funds on improving people's welfare is stated to be significant.

Interpretation of Research Results

Based on the results of hypothesis testing, it can be interpreted that:

1. The influence between variables is positive, this is indicated by the correlation coefficient between the variable distribution of zakat funds and the variable of significant welfare improvement.
2. The influence that is formed between the variable distribution of zakat funds (X) and the variable of increasing public welfare (Y), has a positive effect, this is evidenced by $r_y = 0.7592$ and $t_{count} 4.2062 > t_{table} 1.7613$. The test results indicate that the effect of the

distribution of zakat funds with the improvement of public welfare is significant.

1. The variable distribution of zakat funds (variable) has a significant effect on increasing community welfare, so the hypothesis proposed is that there is a positive influence between the distribution of zakat funds and the improvement of community welfare. It is proven that the null hypothesis (H0) is rejected and the working hypothesis (H1) is accepted.

5. CONCLUSION

5.1 Conclusion

After the authors conducted research on BAZNAS Sukabumi Regency, so that it could be known about the effect of zakat distribution on improving people's welfare, from the discussion and statistical tests carried out, the following conclusions can be drawn:

1. Based on the results of the questionnaire and the results of the calculation of the variable of increasing public welfare (Y) it is good. This can be seen from the average value of the research results, which is 52.4, which is greater than the theoretical average of 42.
2. Based on the results of the questionnaire and the results of the calculation of the distribution of zakat funds (X) at a good level. This can be seen from the average value of the research results, which is 51.8, which is greater than the theoretical average, which is 45.
3. Based on the results of the questionnaire and the results of calculations regarding the effect of the distribution of zakat funds on improving the welfare of the community, it is stated that it is significant. It can be seen from the value of $r = 0.7592$, which means the effect is very high.

This means that 75.92% of the distribution affects the increase in people's welfare, while the remaining 24.08% is influenced by other variables.

5.2 Suggestion

Based on the data and information that has been obtained by the author, the author would like to convey suggestions:

1. Sukabumi Regency BAZNAS is expected to add new BUMI DPZ in various areas of Sukabumi Regency in order to achieve equity and improve community welfare.
2. For academics, this research is expected to be continued by other researchers by multiplying samples, objects and different points of view so as to obtain more accurate and significant results overall.

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