A new decade for social changes
Factors affecting Muzakki’s interest in paying agricultural Zakat in Sidenreng Rappang Regency

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Abstract. Objectives-This study aims to determine the factors that influence the interest of muzakki to pay agricultural zakat in Sidenreng Rappang district. Methodology-This type of research is a quantitative approach with a sampling technique using the convenience sampling method. The number of samples used in this study was 41 respondents. The data collection method in this study used a questionnaire. Testing the results of the questionnaire using validity analysis and reliability analysis. As for the data analysis in this study using the classical assumption test, multiple regression analysis, F test, t test, and the coefficient of determination test. The results of the study show that partially the variables of Faith, understanding of zakat, socialization income and trust have an effect on the variable interest of muzakki paying agricultural zakat, social care variables, self-satisfaction and the environment have no significant effect on the variable of interest of muzakki paying agricultural zakat, simultaneously the variable Faith, Understanding of zakat, income socialization of social care, self-satisfaction and the environment and trust have a significant influence on the variable muzakki interest in paying zakat.

Keywords. Faith, Understanding Zakat, Income, Concern, Satisfaction, Trust, Environment, Interests

Introduction
Zakat is the third pillar of Islam after two sentences of creed and establishing prayer. If prayer serves to form piety from the personal side, such as preventing oneself from vile and evil deeds, then zakat serves to form piety in social society, such as cultivating a sense of concern and love for the weaker groups, so that it can serve as an eradication of poverty (Muhammad, 2016). Zakat is worship related to property that has been agreed upon by the scholars who have a strategic and decisive position, both in terms of Islamic teachings and in terms of developing the welfare of the people (Nawawi, 2013). Zakat according to language means growing, fertile, holy and blessed. Meanwhile, according to the term, zakat is the giving of
something that must be given from a certain set of assets, according to certain characteristics and measurements to the group who is entitled to receive it (Departemen Agama RI, 1993).

Indonesia is a country with a majority Muslim population in the world. This is what causes more and more Muslim communities to apply sharia teachings in social and economic life (Canggih et al., 2017). The high number of Muslim population is expected to be directly proportional to the level of zakat collection in Indonesia. Zakat is expected to be able to minimize the income gap between the rich and the poor (Ali, 2006).

In 2019, Puska BAZNAS conducted research related to Zakat Potential Mapping Indicators (IPPZ). This study focuses on calculating the potential of zakat based on the object of zakat as stipulated in the Zakat Law Number 23 of 2011 (BAZNAS Center of Startegic Studies, 2019). IPPZ consists of five indicators, namely the potential for agricultural zakat, livestock zakat, money zakat, company zakat, and income zakat.

![Image of graphic 1]

**Graph 1**
Potential Zakat in Indonesia Based on IPPZ Study

<table>
<thead>
<tr>
<th>Zakat</th>
<th>Potential (in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pertanian</td>
<td>19.79</td>
</tr>
<tr>
<td>Perternakan</td>
<td>9.51</td>
</tr>
<tr>
<td>Uang</td>
<td>58.76</td>
</tr>
<tr>
<td>Perusahaan</td>
<td>6.71</td>
</tr>
<tr>
<td>Penghasilan</td>
<td>139.07</td>
</tr>
</tbody>
</table>

*Source: Puskas Baznas (2019)*

Indonesia as an agricultural country has a promising agricultural sector and has great opportunities in national development. This sector is also the main source of livelihood for the Indonesian people (Baskoro et al., 2017). Agriculture is one of the sources of income and economy for humans, by having fertile land and crops it can make a person rich. Therefore, the produce produced from the earth is obligatory for zakat, namely agricultural zakat (Ismail et al., 2013).

Sidenreng Rappang Regency is one of the regencies in South Sulawesi Province with an area of 88,990 Ha of agricultural land. The land area of each sub-district can be seen in Table 1 below.
Table 1
Harvest Area, Production, and Productivity of Rice Plants by District in Sidenreng Rappang Regency in 2020

<table>
<thead>
<tr>
<th>Districts</th>
<th>Harvest Area (Ha)</th>
<th>Production (Ku)</th>
<th>Productivity (Ku/Ha)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Panca Lautang</td>
<td>6.972</td>
<td>369.270</td>
<td>52.97</td>
</tr>
<tr>
<td>Tellu Limpoe</td>
<td>4.262</td>
<td>198.710</td>
<td>46.62</td>
</tr>
<tr>
<td>Watang Pulu</td>
<td>6.705</td>
<td>345.800</td>
<td>51.57</td>
</tr>
<tr>
<td>Baranti</td>
<td>7.016</td>
<td>369.710</td>
<td>52.7</td>
</tr>
<tr>
<td>Panca Rijang</td>
<td>5.052</td>
<td>249.240</td>
<td>49.33</td>
</tr>
<tr>
<td>Kulo</td>
<td>7.286</td>
<td>392.760</td>
<td>53.9</td>
</tr>
<tr>
<td>Maritenggae</td>
<td>9.946</td>
<td>527.970</td>
<td>53.08</td>
</tr>
<tr>
<td>Watang Sidenreng</td>
<td>11.526</td>
<td>585.490</td>
<td>50.8</td>
</tr>
<tr>
<td>Pitu Riawa</td>
<td>13.038</td>
<td>640.970</td>
<td>49.16</td>
</tr>
<tr>
<td>Dua Pitue</td>
<td>10.884</td>
<td>551.310</td>
<td>50.65</td>
</tr>
<tr>
<td>Pitu Riasan</td>
<td>6.303</td>
<td>339.940</td>
<td>53.93</td>
</tr>
<tr>
<td>Amount</td>
<td><strong>88.990</strong></td>
<td><strong>4,571.170</strong></td>
<td><strong>51.37</strong></td>
</tr>
</tbody>
</table>

Source: Data of the District Agriculture Office. Sidenreng Rappang

Based on the data above, it can be seen that the potential for zakat in the agricultural sector, especially rice plants in the region is quite high. Harvest within a year, usually 2 to 3 times depending on the available water supply.

Until now, the management of zakat in Kab. Sidenreng Rappang has not been managed properly. In fact in the community that awareness to pay agricultural zakat in this case rice plants is still very lacking. Based on the zakat collection data of BAZNAS Kab. Sidenreng Rappang, agricultural zakat collected from 2018 to 2020 is only IDR 101,458,000, this amount is certainly very far from the area of agricultural land in the area. So far, the management of agricultural zakat carried out by the community is limited to giving a small part of the harvest obtained to neighbors or relatives without paying attention to several groups who are entitled to receive zakat (mustahik). They think that by giving a small portion, it has replaced zakat and also as their gratitude for the harvest they get.

Sidenreng Rappang Regency, the majority of the population is Muslim and most of its areas are agricultural areas, should have a high amount of zakat collection. This is what makes the purpose of the study to determine the factors that influence the interest of muzakki to pay zakat in Sidenreng Rappang Regency.

Literature Review

Zakat etymologically means holy, growing and blessing (Hasan, 2008), while in terminology zakat is a part of the property that has reached nisab and haul, including those who are obliged to pay zakat and given to mustahik who are entitled to receive it with certain conditions (Aibak, 2009). One of the verses that explains the command of zakat is Surah At-Taubah verse 103:
Translation: Take zakat from some of their wealth, with that zakat you cleanse and purify them and pray for them. Lo! Your prayer is peace for them. and Allah is Hearing, Knowing.

Faith
Faith is related to the responsibility of a Muslim to fulfill his obligations, one of which is to pay zakat. A person's level of faith will be influenced by awareness in performing zakat. This is in accordance with the words of Allah SWT. in surah Al-Baqarah verse 277:

Translation: Indeed, those who believe, do good deeds, perform prayers and pay the poor-due, their reward is with their Lord. There is no fear in them and they are not sad.

Based on research conducted by Ayu Pertiwi, several indicators of faith are mentioned (Pertiwi, 2017), that is:
1. Believe in Allah SWT.
2. Performing obligations as a Muslim.
3. Avoiding things that are prohibited by religion because they believe in the law in the afterlife.

Understanding Zakat
Understanding in the Big Indonesian Dictionary (KBBI) is a way, process, understanding, understanding (Pusat Bahasa, 2008). If understanding is related to zakat, then understanding zakat can be interpreted as understanding and understanding zakat, both in terms of how it is implemented and its provisions. Understanding zakat is one of the factors that can affect the interest of muzakki in paying zakat. Because the perspective of people who have an understanding of zakat will be different from those who do not have an understanding of zakat. Therefore, the context of understanding zakat as a whole starts from the understanding of zakat, the time of its implementation, to the nisab and how to calculate it.

There are four indicators of understanding zakat in the research conducted by Santika Yusrimi (Santika, 2016), which is as follows:
1. Understand the importance of zakat.
2. Do not understand the importance of zakat.
3. Able to calculate their own zakat.
4. Zakat is distributed to eight groups of mustahik.
5. 

Income
Pendapatan merupakan keuntungan yang bersifat materi ataupun non materi yang diperoleh dari usaha te Income is a material or non-material profit obtained from a particular business (Nur & Zulfahmi, 2018). Basically, income is the remuneration received by the owner of the factors of production for their sacrifice in the production process (Isnaini, 2018). The production factor referred to in this case is agricultural land owned by farmers. So that the harvest is a reward received after taking care of rice until the harvest time arrives.

The income indicators refer to previous research, namely:
2. Profit.
Socialization

Socialization is the process of instilling group values in someone. Through the socialization process, skills and attitudes can play an active role in society (Kusuma, 2017). If socialization about the urgency of paying zakat and how the calculation is carried out, it can change people's attitudes to pay zakat.

Based on research conducted by Isya Rahmawati Kusuma, socialization indicators are:
1. Publication.
2. Activities.

Social Concern

According to the Big Indonesian Dictionary, caring means caring, caring, an attitude of heeding something that happens in society (Pusat Bahasa, 2008). Social caring means a feeling of compassion that motivates a person to give or help another. In this modern era, more and more people are less concerned about each other, thus creating an economic gap between the rich and the poor. Therefore, zakat is one of the commands of Allah SWT for a Muslim on property that has reached nisab (Santika, 2016). Zakat is not only intended to fulfill obligations as a Muslim, but also to foster an attitude of social concern for others, so as to reduce the gap between muzakki and mustahik. Even zakat is expected to be able to raise the level of mustahik to muzakki to reduce poverty in Indonesia.

Indicators of social awareness based on previous research (Pertiwi, 2017) are:
1. Gratitude and gratitude.
2. The rights of the poor and needy.
5. Help the poor in need.
6. Feelings of guilt or guilt.

Self satisfaction

The meaning of the word satisfaction in the Big Indonesian Dictionary is the feeling of pleasure that arises because what you want or what you want to achieve has been fulfilled (Pusat Bahasa, 2008). The satisfaction referred to in this case is the satisfaction of a muzakki who has paid zakat because his obligations have been fulfilled. Happiness will arise automatically when a farmer pays his agricultural zakat, because they can help the fakir/miskin (Alhasanah & Beik, 2011).

This research refers to by Ayu Pertiwi, the indicators of satisfaction (Pertiwi, 2017) are:
1. Feel happy to have paid zakat.
2. Feeling generous.
3. Want to be a role model.

Trust

Trust is a belief that the actions of another person or a group are consistent with their beliefs. Trust is born from a process that slowly accumulates into a form of trust, in other words, trust is our belief that a product has certain attributes. Confidence arises from repeated depression through learning and experience (Amir, 2005).

Trust is an assessment of the credibility of the party to be trusted on the ability of the trusted party to complete its obligations. While satisfaction is an expression that has a positive
tone that comes from assessing all aspects of the cooperative relationship between one party and another. Satisfaction is based on the extent to which the perceived benefits of a product/service are as expected (Zaenuri, n.d.).

Trust is very important for two reasons. The first reason is because it is a long-term relationship and each party must have a commitment based on integrity and reliability. The second reason, at the conceptual stage the client must be willing to disclose confidential information and affect future planning (Sidiq, 2015).

Trust is the desire of a party to surrender or accept the action of another party based on the expectation that the other party will take a certain action that is important to the party who gives trust, to the ability to monitor or control the other party.

Environment
The environment as the basis of teaching includes conditional factors that influence individual behavior and is an important factor. The environment includes all conditions in this world that have influenced behavior, growth, development or life processes except genes. Naturally, environmental friendliness to human life is determined by human treatment of the living environment (Tumanggor, 2010).

Muzakki’s Interests
Interest is a tendency of the heart, passion, or desire for something (Pusat Bahasa, 2008). If interpreted more broadly, interest is a high desire from within a person to do something. It is also an important component in everyone. While muzakki is a person or entity that is owned by a Muslim and is obliged to pay zakat. This is regulated in Law no. 38 of 1999 concerning the management of zakat.

Some of the factors that can influence interest are as follows:
1. Drive within the individual.
2. Social motives.
3. Emotional factors.

Agricultural Zakat
Agricultural zakat is a right that must be issued by a Muslim for those who are entitled to receive it. Agricultural zakat must be paid when the conditions have been met. The obligation of agricultural zakat is explained in Surah Al-An'am verse 141 below:

Translation: And He it is Who has made gardens, orchards, orchards, date-palms, crops of all kinds, olives and pomegranates alike, and not alike. Eat of its fruits. when it bears fruit, and fulfill its right on the day of harvest, and do not be extravagant. Indeed, Allah does not love the extravagant.

The above verse explains that Allah SWT commands every Muslim to always care for others through the obligation of zakat. Therefore, we must fulfill the obligations commanded by Allah SWT and stay away from His prohibitions.

Hadith from Tholhah ibn Yahya from Abu Burdah, from Abu Musa and Mua'adz ibn Jabal said that the Prophet SAW sent them both to Yemen and ordered them to teach the religion. The Prophet (peace and blessings of Allaah be upon him) said:

It means: "Do not withdraw zakat other than four commodities: coarse wheat, fine wheat, raisins and dates" (Narrated by Al-Baihaqi).

It is clearly implied in the hadith above that the Messenger of Allah described several plants for which zakat may be withdrawn. When compared to Indonesia, wheat is equated with
Because both are staple foods that are often consumed daily. Therefore, agricultural zakat is often associated with rice yields.

**Research methods**

The type of research used is quantitative method. This research design explains the causal relationship in the form of influence between variables through hypothesis testing (Sugiyono, 2017). The population used is the people of Sidenreng Rappang Regency who own or work on agricultural land that has paid agricultural zakat. The sampling technique is convenience sampling with a sample of 41 respondents.

There are eight dependent variables used in this study, namely faith, understanding of zakat, income, socialization, social care, self-satisfaction, trust, and the environment. The independent variable that is influenced by the independent variable is the muzakki's interest in paying agricultural zakat.

The data obtained must be tested for validation and reliability tests first. Validation test is measured using person correlation, the guideline of a model is said to be valid if the significance level is below 0.05. While the reliability test is carried out to find out how far the measurement results remain consistent if the measurement is carried out twice or more for the same symptoms and the same measuring instrument. The data is said to be reliable if the reliability coefficient is greater than 0.60. The data analysis technique uses classical assumptions, multiple linear regression analysis, and hypothesis testing. Data testing is carried out using the SPSS 21 analysis tool in 2021.

**Results and discussion**

**Classic assumption test**

**Normality test**

The normality test aims to test whether the research data carried out have a normal distribution or not. The data is said to be normally distributed if the p-value is above alpha 0.05. The results of the Komogirif-Smirnov test can be seen in Table 2 as follows:

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>41</td>
</tr>
<tr>
<td>Normal Parametersa,b</td>
<td>Mean 0.0000000</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation 1.37245585</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute 0.103</td>
</tr>
<tr>
<td></td>
<td>Positive 0.103</td>
</tr>
<tr>
<td></td>
<td>Negative -0.088</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>0.659</td>
</tr>
<tr>
<td>Asympt. Sig. (2-tailed)</td>
<td>0.778</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.
b. Calculated from data.

**Source: data processed by SPSS 21 in 2021**

Based on the normality test in the table above, it can be seen that the Asympt. Sig value, Sig. (2 Tailed) 0.778 > 0.05, it can be concluded that the residual value is normally distributed.
Multicollinearity Test

Multicollinearity test aims to determine whether there is a significant relationship (correlation) between the independent variables. The independent variable is said to have no correlation if the tolerance value is more than 10 percent (Tolerance > 0.01) and has a VIF value of less than 10 (VIF < 10).

Table 3
Multicollinearity Test Results

| Model | Collinearity Statistics |  
|-------|-------------------------|---|
|       | Tolerance | VIF |
| (Constant) | | |
| X1    | .442  | 2.262 |
| X2    | .475  | 2.104 |
| X3    | .892  | 1.121 |
| X4    | .593  | 1.687 |
| X5    | .746  | 1.340 |
| X6    | .729  | 1.372 |
| X7    | .540  | 1.851 |
| X8    | .645  | 1.550 |

Source: data processed by SPSS 21 in 2021

Based on Table 4.8 above, it is known that the VIF value of each Independent Variable is less than 10 or VIF < 10. Meanwhile, the tolerance value of each variable is more than 0.10 or tolerance > 0.10. Thus, it can be concluded that among the independent variables there is no correlation or there is no multicollinearity in the linear regression model.

Heteroscedasticity Test

Heteroscedasticity is a condition in which the variance of the confounding error is not constant for all values of the independent variables, where this test aims to test whether in the regression model there is an inequality of variance from the residuals or one other observation. To detect it seen from the points that spread above and below the number 0 on the Y axis on the Scatterplot graph.
Source: data processed by SPSS 21 in 2021

Based on the scatterplot graph above, it is clear that there is no certain pattern because it spreads irregularly above and below the 0 axis on the Y axis. So it can be said that there is no heteroscedasticity.

**Simple Regression Analysis**

Multiple linear regression analysis was used to test the effect of several independent variables on the dependent variable.

Based on table 5 the regression model obtained is as follows:

\[
Y = 16.348 + 0.385X_1 + 0.281X_2 + 0.325X_3 + 0.283X_4 - 0.079X_5 - 0.258X_6 + 0.314X_7 + 0.77X_8
\]
The constant value is 16,348, meaning that if the variables of faith, understanding of zakat, income, socialization, caring, self-satisfaction Trust, environment are considered constant (value 0) then the interest of muzakki in paying agricultural zakat increases by 16.348.

Based on the regression equation, it shows that the Faith variable has a positive regression coefficient direction with interest in paying agricultural zakat, namely: \( b = 0.385 \) which means that if the faith variable has increased by 1%, the muzakki interest in paying agricultural zakat increases by 0.389 or 38.9% with the assumption that the variable other independent constant.

Based on the regression equation, it shows that the Zakat Understanding variable has a Positive regression coefficient direction with interest in paying agricultural zakat, namely: \( b = 0.281 \) which means that if the faith variable has increased by 1%, muzakki's interest in paying agricultural zakat increases by 0.281 with the assumption that the other independent variables are constant.

Based on the regression equation, it shows that the income variable has a positive regression coefficient direction with an interest in paying agricultural zakat, namely: \( b = -0.325 \) which means that if the faith variable has increased by 1%, muzakki's interest in paying agricultural zakat increases by -0.325 or -32.5% with assumption that the other independent variables are constant.

Based on the regression equation, it shows that the Socialization variable has a positive regression coefficient direction with an interest in paying agricultural zakat, namely: \( b = 0.283 \) which means that if the faith variable has increased by 1%, the muzakki's interest in paying agricultural zakat increases by 0.283 or 28.3% with the assumption that the variable the other independent constant.

Based on the regression equation, it shows that the Social Concern variable has a negative regression coefficient direction with interest in paying agricultural zakat, namely: \( b = -0.079 \) which means that if the faith variable has increased by 1%, the interest of muzakki in paying agricultural zakat decreases by -0.079 or -07.9% assuming that the other independent variables are constant.

Based on the regression equation, it shows that the Satisfaction variable has a negative regression coefficient direction with interest in paying agricultural zakat, namely: \( b = -0.258 \) which means that if the faith variable has increased by 1%, the interest of muzakki in paying agricultural zakat decreases by -0.258 or -25.8% with assumption that the other independent variables are constant.

Based on the regression equation, it shows that the Trust variable has a negative regression coefficient direction with an interest in paying agricultural zakat, namely: \( b = 0.314 \) which means that if the faith variable has increased by 1%, the muzakki interest in paying agricultural zakat increases by 0.314 or 31.4% with the assumption that the variable the other independent constant.

Based on the regression equation, it shows that the environmental variable has a negative regression coefficient direction with an interest in paying agricultural zakat, namely: \( b = 0.077 \) which means that if the faith variable has increased by 1%, the interest of muzakki in paying agricultural zakat increases by 0.077 or 07.7% with the assumption that the variable other independent constant.
Hypothesis testing

\textit{F Test}

The F test or also known as analysis of variance (ANOVA) is used to test the significance level of the influence of several independent variables together on the dependent variable by comparing the calculated F with the F table with a significance level of 0.05. The hypotheses used are:

The basis for decision making in the F test is:

1. If the value is $0.05 > \text{Sig}$ or $F_{\text{arithmetic}} > F_{\text{table}}$, then $H_0$ is rejected and $H_1$ is accepted, meaning that there is an effect of variable $X$ simultaneously on variable $Y$.
2. If the value of $0.05 < \text{Sig}$ or $F_{\text{count}} < F_{\text{table}}$, then $H_0$ is accepted and $H_1$ is rejected, meaning that there is no simultaneous effect of variable $X$ on Variable $Y$.

\begin{table}[h!]
\centering
\caption{F Test Result}
\begin{tabular}{|c|c|c|c|c|c|}
\hline
Model & Sum of Squares & Df & Mean Square & F & Sig. \\
\hline
Regression & 164,557 & 8 & 20,570 & 8,736 & .000 \textsuperscript{a} \\
Residual & 75,345 & 32 & 2,355 & & \\
Total & 239,902 & 40 & & & \\
\hline
\multicolumn{5}{l}{\textsuperscript{a} Dependent Variable: $Y$} \\
\multicolumn{5}{l}{\textsuperscript{b} Predictors: (Constant), X1, X2, X3, X5, X6, X7, X8} \\
\end{tabular}
\end{table}

From the table \textsuperscript{b} F test results (ANOVA) it can be seen that the significance value is 0.0000. Because the value of $0.05 > \text{Sig}$ then the result is $H_0$ is rejected and $H_1$ is accepted. The conclusion is significant meaning that faith, understanding of zakat, income, socialization, care, satisfaction, trust, environment together or simultaneously have a significant effect on Muzakki's interest in paying agricultural zakat in Sidenreng Rappang district.

\textit{T Test}

The t-test aims to determine whether the independent variable partially or individually has a significant effect on the dependent variable.

\begin{table}[h!]
\centering
\caption{T Test Result}
\begin{tabular}{|c|c|c|c|c|c|}
\hline
Model & Unstandardized Coefficients & Standardized Coefficients & t & Sig. \\
& B & Std. Error & Beta & & \\
\hline
(Constant) & 16.348 & 5.637 & & 2.900 & .007 \\
X1 & .385 & .171 & .337 & 2.259 & .031 \\
X2 & .281 & .083 & .485 & 3.372 & .002 \\
X3 & .325 & .116 & .295 & 2.804 & .009 \\
X4 & .283 & .126 & .285 & 2.239 & .032 \\
X5 & .079 & .113 & -.080 & -.701 & .488 \\
X6 & .258 & .250 & -.120 & -1.028 & .312 \\
\hline
\end{tabular}
\end{table}
The influence of each variable can be explained as follows:
Based on table 4.10, the faith variable (X1) has a significance level of 0.31 which is smaller than 0.05 or 0.31 < 0.05, meaning that partially faith affects the interest of muzakki in paying agricultural zakat. The Variable Understanding of Zakat (X2) has a significance level of 0.002, smaller than 0.05 or 0.02 < 0.05, meaning that partially understanding of zakat affects Muzakki's interest in paying agricultural zakat. Income variable (X3) has a significance level of 0.09, which is smaller than 0.05 or 0.09 < 0.05, meaning that partially income affects the interest of muzakki in paying zakat pertanain. Socialization (X4) has a significance level of 0.32, smaller than 0.05 or 0.32 < 0.05, meaning that partially socialization affects the interest of muzakki in paying agricultural zakat. Social care variable (X5) has a significance level of 0.488, smaller than 0.05 or 0.488 > 0.05, which means that partially Faith does not affect the interest of muzakki in paying agricultural zakat. The self-satisfaction variable (X6) has a significance level of 0.312, which is smaller than 0.05 or 0.312 > 0.05, meaning that partially Faith does not affect the interest of muzakki in paying zakat pertanain. The Trust variable (X7) has a significance level of 0.027, which is smaller than 0.05 or 0.027 > 0.05, meaning that partially Trust has an effect on the interest of muzakki in paying agricultural zakat. The environmental variable (X8) has a significance level of 0.682, which is smaller than 0.05 or 0.682 > 0.05, which means that partially the environment does not affect the interest of muzakki in paying agricultural zakat.

**Coefficient of Determination (R Square)**
The coefficient of determination is used to measure the model's ability to explain the independent variables.

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted Square</th>
<th>R Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.828*</td>
<td>.686</td>
<td>.607</td>
<td>1.53445</td>
</tr>
</tbody>
</table>

Source: data processed by SPSS 21 in 2021

In table 8 the results of the coefficient of determination test obtained a path analysis model with an R Square value (Coefficient of Determination) of 0.686 or 68.6%. The Adjusted R Square value of 0.607 or 60.7% shows that the effect of the independent variable on the dependent is 60.7%. While the remaining 0.393 or 39.3% (100% - 60.7%) is possibly influenced by indicators or other aspects apart from the independent variables in this study.

**Conclusion**
Based on the results of the research described in the previous chapter, the following conclusions can be drawn:
Based on the results of the t test, there is a partial influence between faith (X1), understanding of zakat (X2), income (X3), socialization (X4), and trust (X7) on Muzakki's interest in paying agricultural zakat in Sidenreng Rappang Regency. While the variables of Social Care (X5), Satisfaction (X6) and Environment (X8) partially have no effect on Muzakkin's Interest in Paying Agricultural Zakat in Sidenreng Rappang Regency.

Based on the results of the f test, there is a simultaneous influence between the independent variables of Faith, Understanding of Zakat, Income, Socialization, Social Concern, Satisfaction, Trust and Environment on the dependent variable of muzakki's interest in paying agricultural zakat.

References