



## Factors That Influence the Interest in Giving Zakat to Palestine Case Study of People in Yogyakarta

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### Article Info

#### Article history:

Received Jul 20, 2024

Revised Sep 21, 2024

Accepted Oct 10, 2024

Published Dec 31, 2024

#### Keywords:

Altruistics;

Awareness;

Income;

Interest in giving zakat;

Palestine.

### Abstract

**Purpose:** This study aims to determine a person's interest in giving zakat to Palestine among the people in Yogyakarta by using Crow and Crow's (1987) view regarding a person's interest can grow with the presence of 3 factors, namely internal need factors, social motive factors, and emotional factors. **Methodology:** This study uses a quantitative approach model using probability sampling method of 100 respondents and also uses area sampling as a regional sampling technique in the Special Region of Yogyakarta. **Findings:** This study uses a quantitative approach model using probability sampling method of 100 respondents and also uses area sampling as a regional sampling technique in the Special Region of Yogyakarta. The results of this study indicate that charitable awareness has no partial influence on the interest in charity for Palestine, income has a partial influence on the interest in charity for Palestine, and altruism has a partial influence on the interest in charity for Palestine, and the influence of charitable awareness, income, and altruism simultaneously has an influence on the interest in charity for Palestine.

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### A. Introduction

The recent tragedy is horrifying, as many as 9,521 Palestinian civilians have been killed in the last 23 days since the post-war between Israel and Hamas. Currently, there is a massive onslaught often carried out by Israel by conducting land invasions that cause many casualties both among women, men and children. Currently, the minister of education in Gaza stated that the school year has been closed, due to the large number of casualties among children (Rahmani, 2023).

The incident made sympathy from the world community and saw the cruelty of the Zionists who killed innocent civilians in Gaza so that a lot of humanitarian assistance was channeled from various countries that have a high sense of humanity towards Palestine, one of which is Indonesia. Indonesia is one of the countries that has a high level of generosity and a sense of concern, of course, will never be separated from the practice of Islamic philanthropy (Sugeng et al., 2023), one of which is zakat (Pramudia & Syarief, 2020).

Zakat has an impact that can increase the level of economic welfare of the people and is part of the instrument of Islamic teachings (Mayyadah, 2019). Based on Law No. 23 of 2011, it is explained that the purpose of zakat management is one of the utilizations of zakat for the welfare of the community so that zakat can be realized (Nafi', 2020). Then in the issuance of MUI fatwa number 83 of 2023, it is explained that the form of support in the Palestinian struggle is by distributing zakat as the interests of the Palestinian people's struggle (*Fatwa Terbaru MUI Nomor 83 Tahun 2023*, 2023). The Special Region of Yogyakarta is one of the provinces in Indonesia with an area of 3,133.15 km<sup>2</sup>, where most of the population is Muslim. The number of people who are Muslims based on population data is 3,415,882 million people. So that DIY province has an active role in the management, collection, and distribution of zakat funds through zakat institutions (Pusparini et al., 2023).

The Yogyakarta National Amil Zakat Agency reports indicators of zakat potential mapping in the Java region with data for DIY province in 2022 as but the indicators of zakat potential mapping are inversely proportional to the reality of the collection of zakat funds, where the potential of zakat owned by DIY province is IDR 2.5 trillion per year (Sugeng et al., 2023). In the BAZNAS report in 2019 which stated that the collection of zakat funds reached IDR 4 billion with an additional balance in the previous year of IDR 232 million, in December 2020 the collection of zakat experienced an increase of IDR 1 billion to IDR 5 billion until December 2021 the DIY zakat collection increased by 224% with an amount of IDR 12.3 billion (Abmilentri & Habibie, 2023).

These problems arise due to external factors and internal factors from the community and the institution itself which cause the collection of zakat funds in Yogyakarta to fluctuate. From the background, the focus of this research is what factors can influence the interest in giving zakat to Palestine in the Special Region of Yogyakarta, so that researchers are interested in conducting research with the title "Factors Affecting the Interest in Giving Zakat to Palestine (Case Study of the People of the Special Region of Yogyakarta)".

## **B. Methods**

This study uses a quantitative approach that analyzes zakat awareness, income, and altruistic towards the interest in giving zakat to Palestine among people in Yogyakarta. The technique used in sampling research is probability sampling technique as freedom of opportunity owned by the population by taking a sample of 100 respondents and sampling area as sampling area in the population (Creswell, 2014). The data collection technique uses a questionnaire which is made by submitting a statement in accordance with the indicators in the study which is then answered by the respondent on the questionnaire. Then answered by respondents on the questionnaire using a Likert scale (Sugiono, 2009). The data analysis techniques used by conducting data quality tests, classical assumption tests, multiple linear regression analysis, and hypothesis testing.

**C. Results and Discussion**

**1. Results**

**Data Quality Test**

In conducting a data quality test, of course, you will find out about the validity of the data. This can be done by conducting a validity test. Based on the results of the validity test, it can be declared valid if the value of r count is greater than r table. This states that all research instruments are declared valid. Then it can be done by conducting a reliability test which measures the consistency and stability of respondents in answering the research questionnaire. Instruments that are considered reliable can provide results in data that are in accordance with the actual situation. Based on the results of the analysis that has been carried out, the following values are obtained:

Reliability Statistics	
Cronbach's Alpha	N of Items
,864	10

Source: Data processed

Based on the results of the reliability test, it can be seen from the Cronbach's Alpha value. If the Cron'ach's Alpha value > 0.60 then the data can be declared reliable. When viewed in the table above, it shows that the Cronbach's Alpha value is 0.864 > 0.6 so that the X1 variable can be declared reliable.

Reliability Statistics	
Cronbach's Alpha	N of Items
,844	8

Source: Data processed

Based on the results of the reliability test, it can be seen from the Cronbach's Alpha value. If the Cron'ach's Alpha value is > 0.60, the data can be declared reliable. When viewed in the table above, it shows that the Cronbach's Alpha value is 0.844 > 0.6 so that the X2 variable can be declared reliable (Baidhowi & Triwibowo, 2023).

Reliability Statistics	
Cronbach's Alpha	N of Items
,900	10

Source: Data processed

Based on the results of the reliability test, it can be seen from the Cronbach's Alpha value. If the Cron'ach's Alpha value > 0.60 then the data can be declared reliable. When viewed in the table above, it shows that the Cronbach's Alpha value is 0.900 > 0.6 so that the X3 variable can be declared reliable.

Reliability Statistics	
Cronbach's Alpha	N of Items
,908	6

Source: Data processed

Based on the results of the reliability test using the SPSS vs 22 program, it can be seen from the Cronbach's Alpha value. If the Cron'ach's Alpha value > 0.60 then the data can be declared reliable. When viewed in the table above, it shows that the Cronbach's Alpha value is 0.908 > 0.6 so that variable Y can be declared reliable.

**Classical Assumption Test**

a. Normality Test

In conducting the classical assumption test, there are many tests that need to be carried out, namely the first normality test, as it is known that data that has good criteria is data that has been normally distributed. This can be done by doing a normality test with the Kolmogorov-Smirnov Test as follows:

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardi zed Residual	Unstandardi zed Residual	Unstandardi zed Residual
N		117	117	117
Normal Parameters <sup>a,b</sup>	Mean	,0000000	,0000000	,0000000
	Std. Deviation	3,35776316	3,72661519	3,72830737
	Most Extreme Differences			
	Absolute	,083	,056	,129
	Positive	,054	,042	,111
	Negative	-,083	-,056	-,129
Test Statistic		,083	,056	,129
Asymp. Sig. (2-tailed)		,047 <sup>c</sup>	,200 <sup>c,d</sup>	,000 <sup>c</sup>

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data processed

Based on the results of the reliability test, it can be seen that the significance value on the zakat awareness variable Asymp. Sig (2-tailed) is 0.047 less than 0.05. So based on the basis of decision making in the Kolmogorov-Smirnov normality test, it can be stated that the zakat awareness variable is not normally distributed. Based on the results of the reliability test, it can be seen that the significance value on the income variable Asymp. Sig (2-tailed) is 0.200 greater than 0.05. So based on the basis of decision making in the Kolmogorov-Smirnov normality test, it can be stated that the income variable is normally distributed. Based on the results of the reliability test, it can be seen that the significance value on the altruistic variable Asymp. Sig (2-tailed) is 0.000 less than 0.05. So based on the basis of decision making on the Kolmogorov-Smirnov normality test, it can be stated that the altruistic variable is not normally distributed.

b. Multicollinearity Test

In conducting the multicollinearity test, namely by finding out about the correlation between the independent and dependent variables. As is known that a good regression model is that the data does not occur symptoms or allegations of multicollinearity Based on the results of the analysis that has been carried out, the following values are obtained:

**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	Total_X1	,561	1,781
	Total_X2	,668	1,498
	Total_X3	,600	1,665

a. Dependent Variable: Total\_Y

Source: Data processed

Based on the results of the multicollinearity test, it is known that the tolerance value on the zakat awareness variable (X1) is 0.561 and the VIF value is 1.781, which if the conclusion is drawn, namely the tolerance value is greater than 0.1 and the VIF value is smaller than 10, then the religiosity variable does not occur multicollinearity symptoms. The income variable (X2) is 0.668 and the VIF value is 1.498, which if we draw the conclusion that the tolerance value is greater than 0.1 and the VIF value is smaller than 10, then the income variable does not occur multicollinearity symptoms. Then the altruistic variable (X3) is 0.600 and the VIF value is 1.665, which if you draw the conclusion that the tolerance value is greater than 0.1 and the VIF value is smaller than 10, then the altruistic variable does not occur multicollinearity symptoms.

c. Heterokedasitas Test

The heterokedasitas test is a test to test the regression model, namely whether there is an inequality of variation in the residual value. A good regression model does not occur symptoms of heterokedasitas Based on the results of the analysis that has been done, the following values are obtained:

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,872	2,089		-,418	,677
Total_X1	,102	,057	,214	1,785	,077
Total_X2	-,126	,042	-,333	-3,029	,003
Total_X3	,056	,048	,135	1,166	,246

a. Dependent Variable: Res2

Source: Data processed

Based on the test results can be seen in the “coefficient” table, it is known that the sig. value on the zakat awareness variable (X1) is 0.077 where the sig value on the zakat awareness variable > 0.05, it can be concluded that there is no heteroscedacity. On the income variable (X2) sig. value of 0.003 where the sig. value on the income variable <0.05, it can be concluded that heteroscedacity occurs. Then on the altruistic variable (X3) sig. value of 0.256 where the sig. value on the altruistic variable > 0.05, it can be concluded that there is no heteroscedacity.

b. Autoceralization Test

The autoceralization test is carried out to test whether in the linear regression model there is a relationship between the independent variable and the dependent variable. If there is a relationship, it can be stated that there is an autokerlasi problem. Based on the results of the analysis that has been carried out, the following values are obtained:

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,689 <sup>a</sup>	,475	,461	3,402	1,783

a. Predictors: (Constant), Total\_X3, Total\_X2, Total\_X1

b. Dependent Variable: Total\_Y

Source: Data processed

Based on the results of the analysis of the coefficient of determination using the SPSS vs. 22 programs, it can be seen in the “summry model” table. It can be seen in the

table that in the Durbin Watson column the value is 1.7183 which will then be compared with the calculation of Durbin Watson's decision making below:

- 1) The du value in the Durbin Watson table value distribution. Based on du in the distribution of table values on Durbin Watson based on K (3) and n (117) with a significance value of 5%.
- 2) Du (1.7512) < Durbin Watson (1.783) < 4 - du (2.2488). So based on the decision making in the autokerlasi test, it can be seen that the Durbin Watson value is located between du - (4 - du) or the Durbin Watson value (1.783) is located between the du - (4 - du) values, namely 1.7512 and 2.2488. So, in this autocerlation test there are no autocerlation symptoms.

## 2. Discussion

### Multiple Linear Regression Analysis

This multiple linear regression analysis has its use, namely to determine how much the level of relationship that occurs between the independent variables, namely zakat awareness (X1), income (X2), altruistic (X3) and the dependent variable, namely interest in giving zakat to Palestine (Y). Based on the results of the analysis that has been done, the following values are obtained:

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,140	3,363		-,042	,967
Total_X1	-,041	,092	-,040	-,444	,658
Total_X2	,331	,067	,412	4,944	,000
Total_X3	,367	,077	,416	4,734	,000

a. Dependent Variable: Total\_Y

Source: Data processed

The results of these calculations will be presented with the existing formula as follows:

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + e_i$$

$$= (-0,140) + (-0,041) + 0,331 + 0,367$$

$$\text{Error Term} = (0,092) (0,067) (0,077)$$

$$\text{Sig} = (0,658) (0,000) (0,000)$$

From the results of the regression analysis above, the results can be presented in the following:

- a. At a constant value of (- 0.140) which means that the independent variables studied, namely zakat awareness (X1), income (X2), altruistic (X3) are constant, so the interest in giving zakat to Palestine will still have a value of (- 0.140).
- b. In the regression coefficient value on the independent variable, namely zakat awareness (X1) has a value of (- 0.041) which means that if the other variables studied have a constant value, any increase in the zakat awareness variable (X1) will result in an increase in interest in giving zakat to Palestine by (-0.041). Increased awareness of zakat can occur due to a sense of religious responsibility to help each

other, so that it can have an impact on a person's interest in giving zakat to Palestine.

- c. The regression coefficient on the independent variable, namely income (X2) has a value of 0.331 which means that if the other variables studied have a constant value, then each increase of 1 rupiah in the income variable (X2) will result in an increase in interest in giving zakat to Palestine by 0.331. The increase in the income variable is due to an increase in income, so that it can have an impact on a person's interest in giving zakat to Palestine.
- d. The regression coefficient on the independent variable, namely altruistics (X3) has a value of 0.367 which means that if the other variables studied have a constant value, any increase in the altruistics variable (X3) will result in an increase in interest in giving zakat to Palestine by 0.367. The increase in altruism can occur due to the encouragement of a sense of concern for others who are experiencing difficulties, so that it can have an impact on a person's interest in giving zakat to Palestine.

**Hypothesis Test**

a. T test

The t test is part of a hypothesis test conducted to provide assumptions whether the independent variable (X) affects the dependent variable (Y). Based on the results of the analysis that has been done, the following values are obtained:

Model		Coefficients <sup>a</sup>				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	-,140	3,363		-,042	,967		
	Total_X1	-,041	,092	-,040	-,444	,658	,561	1,781
	Total_X2	,331	,067	,412	4,944	,000	,668	1,498
	Total_X3	,367	,077	,416	4,734	,000	,600	1,665

a. Dependent Variable: Total\_Y

Source: Data processed

Based on the results of hypothesis testing in the t test using the SPSS vs 22 program, it can be seen in the "coefficients" table, it is known as follows:

- 1) The value of the zakat awareness variable (X1) is (-0.444) with a probability value of 0.658. At a significance level of 5% ( $\alpha = 0.05$ ), the significance value of  $0.658 > 0.05$  with this it can be concluded that the variable of zakat awareness (X1) has no partial effect on the variable of interest in giving zakat to Palestine (Y). So with this the first hypothesis can be stated as rejected.
- 2) The value of the income variable (X2) is 4.944 with a probability value of 0.000. At a significance level of 5% ( $\alpha = 0.05$ ), the significance value of  $0.000 < 0.05$  with this it can be concluded that the income variable (X2) partially affects the variable interest in giving zakat to Palestine (Y). So, with this the second hypothesis is declared acceptable.
- 3) The value of the altruistic variable (X3) is 4.734 with a probability value of 0.000. At a significance level of 5% ( $\alpha = 0.05$ ), the significance value of  $0.000 < 0.05$  with this it can be concluded that the altruistic variable (X3) partially affects the variable of

interest in giving zakat for Palestine (Y). So, with this the third hypothesis is declared acceptable.

b. F test

The F test is a hypothesis test conducted to provide assumptions whether the independent variables in a study jointly affect the dependent variable. Based on the results of the analysis that has been done, the following values are obtained:

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1183,397	3	394,466	34,082	,000 <sup>b</sup>
	Residual	1307,851	113	11,574		
	Total	2491,248	116			

a. Dependent Variable: Total\_Y

b. Predictors: (Constant), Total\_X3, Total\_X2, Total\_X1

Source: Data processed

Based on the results of hypothesis testing in the f test using the SPSS vs. 22 program, it can be seen in the "ANOVA" table that the significance value in the table is 0.000. If in the decision making of the f test, the significant value is  $0.000 < 0.05$ , it can be concluded that the variables of zakat awareness (X1), income (X2), altruistic (X3) simultaneously affect the variable of interest in giving zakat to Palestine (Y). Thus, the fourth hypothesis can be stated as accepted.

c. Analysis of the Coefficient of Determination (R2)

In the analysis of the coefficient of determination value has a purpose, namely with a calculation model that measures the size of the ability of the independent variable (independent) to state that the variable has a contribution or influence on the dependent variable (dependent). Based on the results of the analysis that has been carried out, the following value is obtained:

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,689 <sup>a</sup>	,475	,461	3,402	1,783

a. Predictors: (Constant), Total\_X3, Total\_X2, Total\_X1

b. Dependent Variable: Total\_Y

Source: Data processed

Based on the results of the analysis of the coefficient of determination using the SPSS vs. 22 program, it can be seen in the "summry model" table that the R Square value is 0.475. This value is found to come from the results of the square calculation on "R" or the correlation coefficient. This can be seen in the "R" column which has a number of 0.689 which is squared with the number 0.475. The magnitude of the coefficient of determination if converted in the form of a percentage is 47.5%, meaning that in this study which has a variable of zakat awareness (X1), income (X2), altruistic (X3) simultaneously affects the variable of interest in giving zakat to Palestine (Y). while the remaining 52.5% is influenced by other factors or other variables.

**D. Conclusion**

Based on the results of the data analysis and discussion carried out in this study, the following conclusions can be drawn: Awareness of giving zakat does not have a partial

influence on interest in giving zakat to Palestine; Income has a partial influence on the interest in giving zakat to Palestine; Altruistic has a partial influence on the interest in charity for Palestine; and Zakat awareness, income, and altruistic have a simultaneous influence on the interest in charity for Palestine.

#### E. Acknowledgements

The authors would like to thank all those who have provided data and information for this research, so that this manuscript is published.

#### F. Author Contributions Statement

All authors collaborated and contributed to the development of ideas and problem solving related to this research. Zein Muhammad Fachri developed the theory and formulated the findings, Soya Sobaya processed and analyzed the tabulated data. All authors together drafted the discussion and drafted the language used in the research.

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