

ABSTRACT

This research is intended to analyze whether there is influence of the decision to tithe and infaq on muzakki munfiq at Lazismu Banyumanik Semarang. Types and sources of data in this study are primary and secondary data. Primary data is in the form of questionnaires and secondary data is data obtained from various sources such as books, previous research and the internet and analyzed by regression. TPB (Attitudes, Subjective Norms and Behavioral Control) as well as the variables of Islamic Religiosity and Beliefs were collectively analyzed on the relationship between the variables of the decision to tithe and infaq at Lazismu Banyumanik Semarang Semarang.

The results of the study show that all the characteristics of TPB as well as the variables of Islamic religiosity and belief have a significant effect on the decision to tithe and spend. However, in contrast to behavioral control, it has an inversely negative effect that is not significant on the decision to tithe and spend. This is due to the muzakki munfiq's desire to distribute zakat and infaq directly, which is greater than channeling zakat to Lazismu because it is in accordance with their own wishes.

Keywords: attitude, subjective norm, behavior control, Islamic religiosity, trust