

ABSTRACT

The collection of zakat each year has great potential based on BAZNAS RI projections, but it has not been realized properly. Based on previous research, people tend to prefer to pay their zakat directly. This study aims to analyze the effect of accountability, transparency, service quality, and income on muzaki's interest in paying zakat at BAZNAS Central Java Province, especially on income zakat.

This study aims to test the hypothesis of the effect of accountability, transparency, service quality, and income on muzakki interest in paying zakat at BAZNAS Central Java Province. This study uses a quantitative approach with multiple linear regression-based methods through IBM SPSS Statistics version 29. The data sources in this study are, primary data in the form of questionnaire results and secondary data such as books, previous research. The sample was determined based on purposive sampling method with a sample size of 100 muzakki.

The results of this study state that the variables of transparency and income have a significant effect on muzakki interest in paying zakat at BAZNAS Central Java Province. Accountability and service quality variables have no effect on muzakki interest in paying zakat at BAZNAS Central Java Province, but simultaneously all variables have a significant effect on muzakki interest in paying zakat at BAZNAS Central Java Province.

Keywords: accountability, transparency, service quality, income, interest, zakah