ABSTRACT

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Keywords : Transparency, Responsibility, Compliance of Zakah Payment

Amil Zakat institution is a medium for muzakki who wants to distribute his/her zakat. The existence of Amil Zakat institutions is a relieve for muzakki since he/she will not find any difficulties in finding a mustahiq. However, several muzakkis are not interested in these institutions. The problems examined in this research are: 1. does the transparency influence the compliance of zakah payment in Amil Zakat institutions? 2. does responsibility influence the compliance of zakah payment in Amil Zakat institutions?

The research employs a quantitative descriptive method using questionnaire distribution. The population of this study consists of people in Malang. The data are analyzed with validity and reliability test, classical assumption test, and hypotheses test using multiple linear regression method. The primary data are the result of questionnaire distribution conducted in Malang.

Based on the result of the study, it can be concluded that transparency and responsibility influence the compliance of zakah payment in Amil Zakat Institutions of Malang.