

THE EFFECT OF ZAKAT AND CORPORATE SOCIAL RESPONSIBILITY (CSR) ON THE LEVEL OF SOCIAL INEQUALITY IN INDONESIA

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Abstract

Social inequality is one of the problems that a country must face. One of the ways used to overcome poverty is by using zakat and corporate social responsibility (CSR) instruments. In this study, the author will discuss the influence of zakat and CSR in alleviating poverty. This study uses a quantitative method, and from the results of testing with the quantitative method, it can be concluded that zakat has a positive but not significant effect, and corporate social responsibility (CSR) has no significant effect in alleviating poverty in Indonesia.

Key words: Zakat, CSR, Social Inequality

Abstrak

Ketimpangan sosial merupakan salah satu masalah yang harus dihadapi oleh suatu Negara. Salah satu cara yang digunakan untuk mengatasi kemiskinan ialah dengan menggunakan instrumen zakat dan corporate social responsibility (CSR). Dalam penelitian ini, penulis akan membahas mengenai bagaimana pengaruh zakat dan CSR dalam mengentaskan kemiskinan. Penelitian ini menggunakan metode kuantitatif yang dimana dari hasil pengujian dengan metode kuantitatif dapat ditarik kesimpulan bahwa, Zakat memiliki pengaruh yang positif namun tidak secara signifikan dan corporate social responsibility (CSR) tidak berpengaruh secara signifikan dalam mengatasi kemiskinan di Indonesia

Kata kunci: Zakat, CSR, Ketimpangan Sosial

A. Introduction

In Indonesia, poverty is a very crucial problem, not only because of its increasing tendency, but also because of its consequences, which cover not only economic scope but also social problems and political instability in the country¹. Poverty is a central issue that continues to seek solutions to overcome it. The impact of poverty on society does not only affect the volume of consumption. But also, poverty can change moral values or behaviour in everyday life.

Differences in daily life often cause social turmoil in society. Often the turmoil in society results in social disparities in community life. Social gaps and inequalities arise

¹ Arifin, "Analisis Faktor-Faktor Yang Mempengaruhi Kemiskinan di Indonesia," *Jurnal Administrasi Publik Dan Bisnis* 1, no. 2 (2019): 1–8, <https://doi.org/10.36917/japabis.v1i2.9>.

due to several factors, including economic growth and the absence of mutual care between the rich and the poor. This results in the emergence of walls between the poor and the rich. These walls often lead to gaps and inequalities in social life.

There are so many impacts caused by social inequality. There are both negative and positive impacts, depending on how one takes lessons and learns from these phenomena. Social inequality can be a positive impact when a person or group makes it a motivation to change life to be more prosperous. In Islam itself, people who have more wealth are required to share some of their wealth with the poor and so on. Zakat is an obligation to spend some of the property that is binding and not a suggestion. This obligation applies to all people who have reached puberty or not, intelligent or insane. Where they already have a number of assets that have entered the nisab limit, it is obligatory to spend a certain amount of harta to be given to mustahiq zakat². The form of concern for social conditions is organised and symbolised as individual and institutional zakat. Zakat is one of the pillars of Islam that is obligatory for every Muslim who is free and has assets up to a certain amount that reaches the nisab³. Khumaini mentioned in his research that zakat has a positive but insignificant effect in influencing or overcoming poverty.

In addition to zakat as something that can help fix the problem of social inequality, there is also another thing that can help fix social inequality, namely social programme assistance funds or what can be known as CSR corporate social responsibility. CSR is something that contains information about the understanding that the purpose of a business or a financial institution is not only to seek profit, but also to prosper people, and maintain the sustainability and survival of the planet⁴. CSR is also a form of social care programme provided by a company or certain corporative that is oriented towards social interests.⁵

The performance of an institution also shows the reputation of an institution. In this study, researchers used the National Amil Zakat Agency (BAZNAS). The reputation of an institution can be seen from various aspects, such as the provision of CSR and zakat programmes to the community, so that an institution gets a good assessment from the community. The social programmes provided by BAZNAS to the community are a value that illustrates the success of the institution in carrying out its duties. Reputation also affects the performance of an institution. Therefore, reputation can affect public support for the institution.

In this study, researchers used the amount of zakat funds and CSR funds issued by the National Amil Zakat Agency (BAZNAS) as variables that can affect the level of social inequality.

² Muhammad Iqbal Tawakkal and Diana Sapha, "Pengaruh Zakat Terhadap Kemiskinan Di Provinsi Aceh," *Jurnal Ilmiah Mahasiswa (JIM) Ekonomi Pembangunan Fakultas Ekonomi Dan Bisnis Unsyiah* 3, no. 4 (2018): 704–11.

³ Rika Febby Rhamadhani, "Pengaruh Zakat Terhadap Kinerja Perusahaan (Studi Empiris Pada Bank Umum Syariah Di Indonesia)," *HUNAF: Jurnal Studia Islamika* 13, no. 2 (2017): 344, <https://doi.org/10.24239/jsi.v13i2.443.344-361>.

⁴ Desak Suciwati, Desak Pradnyan, and Cening Ardina, "PENGARUH CORPORATE SOCIAL RESPONSIBILITY TERHADAP KINERJA KEUANGAN (Pada Perusahaan Sektor Pertambangan Di BEI Tahun 2010-2013)," *Jurnal Bisnis Dan Kewirausahaan* 12, no. 2 (2016): 104–13.

⁵ Yayan Sopyan, "Corporate Social Responsibility (Csr) Sebagai Implementasi," *Ahkam* XIV, no. 1 (2014): 53–62.

B. Research Methods

The research method is basically a scientific way to get data with specific purposes and uses. In this study, the object that becomes the dependent variable used is the amount and zakat and CSR issued by the National Amil Zakat Agency (BAZNAS). For the independent variable, namely social inequality, in this research the amount of social inequality data that has been published by the central BPS.

The research method in this study uses quantitative methods. Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples.⁶ The population in this study is data on the amount of zakat and CSR issued by BAZNAS through annual financial reports published on the National Amil Zakat Agency website. Zakat data taken in the study were taken from 2017 to 2021. The type of data used in this research is the documentary method. This method is done by recording and collecting data regarding zakat, CSR and data on the amount of social inequality contained in the BAZNAS financial report.

The following is data on zakat and CSR expenditure from year to year issued by BAZNAS. As well as the number of social inequality levels in Indonesia presented in percentage form.

Table 1. Research Data

Year	Total Zakat Expenditure	CSR	Social Inequality
2018	0,74%	0,74%	10,12
2019	0,39%	0,39%	9,66
2020	0,16%	0,16%	9,22
2021	0,05%	0,05%	10,19
2022	0,79%	0,79%	9,71

Sumber: Data BPS

Data analysis in this study used multiple linear regression analysis methods with the following equation model.

$$Y = a + b_1 X_1 + b_2 X_2 + e$$

Description:

Y = Social inequality

a = Konstanta

b = Koefisien Determinasi

X1 = Zakat.

X2 = CSR

⁶ Indah Nur Ainun, Nofinawati N, and Windari W, "Pengaruh Zakat Perbankan Dan Corporate Social Responsibility Terhadap Rasio Profitabilitas Bank Umum Syariah," *Journal of Islamic Social Finance Management* 2, no. 2 (2021): 250–64, <https://doi.org/10.24952/jisfim.v2i2.5018>.

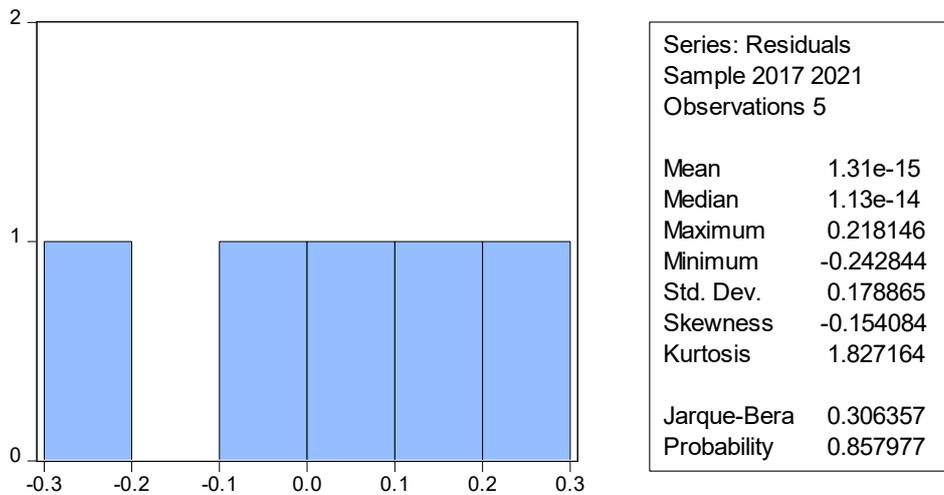
C. Result and Discussion

1. Classical Assumption Test

The classic assumption test is used in multiple linear regression analysis with the aim of avoiding bias in the research being conducted. The classic assumption test is a statistical requirement that must be met in multiple regression analysis research.

a. Uji Normalitas

The normality test is a test used to test whether in the regression model the confounding or residual variables have a normal distribution. As for this study, the results of the normality test are as follows:



Sumber: Eviews data processing results

The normality test can be seen from the probability value of a data, when the probability value > 0.05 then the data can be classified as normal data, and if the probability value < 0.05 then the data can be said to be abnormal data. In this study, it can be seen that the probability value > 0.05 or $0.857977 > 0.05$. Therefore, the data in this study includes normally distributed data.

b. Multicollinearity Test

The multicollinearity test is carried out with the aim of knowing whether there are independent variables that have similarities between independent variables in a model by looking at the VIF (variance inflation factor) value.⁷

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.080603	6.298544	NA
X1	0.395441	8.355033	2.747229
X2	0.655608	16.38788	2.747229

⁷ Ainun, N, and W, "Pengaruh Zakat Perbankan Dan Corporate Social Responsibility Terhadap Rasio Profitabilitas Bank Umum Syariah."

From the data above, it can be seen that the VIF (Variant Inflation Factor) value is 2.2747229 (X1) and 2.2747229 (X2), of the two values, there is no value that exceeds 10.0. This indicates that there is no multicollinearity problem.

c. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether in the regression model there is an inequality of variance from the residuals of one observation to another.

Heteroskedasticity Test: Glejser

F-statistic	60.42387	Prob. F(2,2)	0.0163
Obs*R-squared	4.918598	Prob. Chi-Square(2)	0.0855
Scaled explained SS	1.656066	Prob. Chi-Square(2)	0.4369

From the data above, it can be seen that the value of pro. Chi-Square > 0.05 or 0.0855 > 0.05 so that in the data above there is no heteroscedasticity problem, because the value of chi-Square exceeds the value of 0.05.

d. Autocorrelation test

Autocorrelation test according to Dourbin wathson guide to see auto correlation with the following guidelines.

- a. Positive autocorrelation occurs when the D-W number is below -2
 - b. If the D-W data is between -2 to +2 then there is no autocorrelation.
 - c. Negative autocorrelation occurs when the D-W number is above +2.
- In the book described by Andy Field, it explains that autocorrelation occurs if the D-W value is below 1 and above 3(Field, 2011).

Log likelihood	2.068799	Hannan-Quinn criter.	-0.256457
F-statistic	3.818313	Durbin-Watson stat	0.937513
Prob(F-statistic)	0.207542		

In the above research, the D-W value is 0.937513 so there is no autocorrelation problem.

2. Uji Regresi Linier Berganda

This research uses multiple linear hypothesis testing. The regression test is used to see the influence of the dependent variable of this study, namely social inequality (Y) while the independen variables zakat (X1) and CSR (X2).

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.147209	0.283906	32.21916	0.0010
X1	-1.184213	0.628841	-1.883166	0.2004
X2	2.204004	0.809696	2.722013	0.1126

From the table above, we can take the regression equation as follows:

$$Y = 9.147209 - 1.184213 + 2.204004 + e_i$$

Description:

- a) The constant of 9.147209 states that the variables of zakat, CSR are constant, so the value of changes in social inequality is 9.147209%.
- b) Regression Coefficient X1 of -1.184213 states that every additional 1 unit of zakat, it will reduce the level of social inequality by -1.184213%.
- c) The regression coefficient X2 of 2.204004 states that every additional 1 unit of unirt sari CSR, eat will increase the poverty rate.

3. Hypothesis Test

Hypothesis testing is used to test the effect of all variables, both partially (independently) and simultaneously (simultaneously). Hypothesis testing is a statistical procedure used to test the truth of a hypothesis about population parameters based on sample data.

a. Test t

The t test is used to test the effect of each independent variable on the dependent variable partially (individually) by comparing the probability value with an alpha value of 0.05 (5%).

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.147209	0.283906	32.21916	0.0010
X1	-1.184213	0.628841	-1.883166	0.2004
X2	2.204004	0.809696	2.722013	0.1126

From the data above, we can know to see the significance of a variable, then by comparing the probability value. If the probability value < 0.05 then the variable has a significant effect. And if the probability value > 0.05 then the variable has no significant effect.

Based on the results of the above calculations, the probability value of X1 is $0.2004 > 0.05$, which means that the variable X1 (zakat) has no significant effect. Then, the probability value of X2 is $0.1126 > 0.05$. So, variable X2 (CSR) has no significant effect on variable Y (social inequality).

b. Test F

This test is used to determine whether the regression test, the independent variables together have an effect on the dependent variable.

Sum squared resid	0.127970	Schwarz criterion	0.138143
Log likelihood	2.068799	Hannan-Quinn criter.	-0.256457
F-statistic	3.818313	Durbin-Watson stat	0.937513
Prob(F-statistic)	0.207542		

The table above explains that the value of $\text{prob}(f\text{-statistic}) > 0.05$ or $0.207542 > 0.05$, which means that the variables X1 and X2 have a significant

effect on variable Y or the variables of zakat and CSR have no significant effect on social inequality.

c. Determinant Coefficient R

In essence, the R determination efficiency is used to measure how much the model's ability is when explaining the dependent variable variance. The smaller the value of R, the weaker the ability of the independent variable to explain the dependent variable.

Interval Koefisien	Tingkat Hubungan
0,0 - 0,199	Sangat Rendah
0,20 - 0,399	Rendah
0,40 - 0,599	Sedang
0,60 - 0,799	Kuat
0,80 - 1	Sangat Kuat

R-squared	0.792458	Mean dependent var	9.780000
Adjusted R-squared	0.584917	S.D. dependent var	0.392619
S.E. of regression	0.252953	Akaike info criterion	0.372481
Sum squared resid	0.127970	Schwarz criterion	0.138143
Log likelihood	2.068799	Hannan-Quinn criter.	-0.256457

Based on the test results above, it can be seen that the value of R-squared is 0.792458. Then, the value is included in the strong category. Thus, the ability of research is greater influenced by zakat and CSR than influenced by other studies.

4. Effect of Zakat on Poverty Level

From the test results, it is said that Zakat (X1) has no effect on poverty level (Y). The probability value (X1) is $0.2004 > 0.05$, which means that the zakat variable has no significant effect in overcoming poverty. In line with the research conducted by which states that Zakat has no influence on poverty levels. Zakat funds distributed by amil zakat agencies have not been effective in reducing poverty levels.

The distribution of zakat funds is still not proportional to the value of community needs so that zakat funds distributed by amil zakat agencies have not been able to reduce poverty levels in Indonesia. The lack of socialisation and information about zakat amil agencies to the community is one of the causes of the lack of zakat funds distributed to the community.

5. The impact of corporate social responsibility (CSR) on poverty

Dari hasil pengujian, maka dapat dikatakan bahwa variabel CSR (X2) tidak berpengaruh secara signifikan karena nilai probabilitas $> 0,05$ atau $0,1126 > 0,05$ yang dimana, hasil tersebut menunjukkan bahwa CSR tidak berpengaruh terhadap kemiskinan. Mendukung penelitian yang dilakukan ⁸ menyatakan bahwa CSR tidak berpengaruh terhadap kemiskinan. Hal tersebut disebabkan karena program CSR yang belum tepat sasaran dan ditujukan hanya untuk pihak tertentu

Quoting the definition of the World Business Council for Sustainable Development (WBCSD), corporate social responsibility is the ongoing commitment

⁸ Al Ayyubi, "Pengaruh Distribusi Zakat, Infaq, Sedekah Dan CSR Terhadap Penurunan Ketimpangan Sosial."

of businesses to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families, local communities and society as a whole.⁹ However, in practice, CSR activities in the field are still not appropriate and not optimal, which is one of the causes of the lack of effects generated from CSR programmes. The targeting and distribution of the programmes are considered to be less comprehensive and only to certain groups. Many CSR activities are only publicity and charity without any connection to the optimisation of community potential in responding to the needs of the surrounding community, causing CSR programs to have no effect in reducing poverty.

D. Conclusion

From the results of the discussion and data analysis that has been explained, it can be concluded that the distribution of zakat funds affects but not significantly to the poverty rate in Indonesia. The lack of socialisation and information about amil zakat institutions to the community is one of the causes of the lack of zakat funds distributed to the community. Likewise with the CSR programme, from the discussion and analysis of the data that has been explained, it can be concluded that the CSR programme has no significant effect in overcoming poverty. This is because CSR practices in the field are not yet fully optimal and able to answer the needs of the community.

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⁹ Maman Suherman, "Peranan Corporate Social Responsibility (CSR) Dalam Menurunkan Angka Kemiskinan Di Jawa Barat," *Jurnal Mimbar Volume XXII No. 3*, 2004, 317–32.

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