Analysis of Influence on The Attitudes and The Attraction as well as Organizational Culture to The Orientation of OPZ Management on Social Economic Value of Zakat Utilization

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Abstract

The accountability reflection within the internal level of OPZ is the orientation of OPZ management. It is shaped from the attitude of the management on the social economic value of zakat utilization, the attraction of the management to the leaders and organizational culture.

This study has the purpose to determine the influence on the attitude of the management on the social economic value of zakat utilization, the attraction of the management on the leaders, Organizational Culture and Management Orientation on the social economic value of zakat utilization simultaneously and partially. The method is descriptive exploration by using partial least squares (PLS) as the data analysis with 14 OPZ unit of analysis. Questionnaires, interviews and documentation are the data collection techniques. And as the result, there is the influence on the attitude of OPZ management to social economic value of zakat utilization, the attraction of OPZ management to the leaders, organizational culture and orientation of OPZ management on social economic value of zakat utilization simultaneously and partially. With the largest variable that gives infuence is the attraction of the management to the leaders.

Keywords: Attitude, Attraction, Organizational Culture and Orientation

Analysis of Influence on The Attitudes and The Attraction as well as Organizational Culture to The Orientation of Zakat Institution Management on Social Economic Value of Zakat Utilization

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Abstract.
Orientation of zakat institution management is a reflection of accountability within the zakat institution internal level. Zakat institution management orientation is shaped from the attitude of the management on the social economic value of zakat utilization, the attraction of the management to the leaders and organizational culture.
The purpose of this study is to determine the influence on the attitude of the management on the social economic value of zakat utilization, the attraction of the management on the leaders, Organizational Culture and Management Orientation on the social economic value of zakat utilization simultaneously and partially. The research method which is used is descriptive exploration. The unit of analysis is zakat institution in Bandung area as much as 14 zakat institution. The method of data analysis is using partial least squares (PLS). The data collection techniques, namely: questionnaires, interviews and documentation. The result of research is that there is the influence on the attitude of zakat institution management to social economic value of zakat utilization, the attraction of zakat institution management to the leaders, organizational culture and orientation of zakat institution management on social economic value of zakat utilization simultaneously and partially. With the largest variable that gives infuence is the attraction of the management to the leaders.

I. Introduction

Trust when it is viewed from the view point of causality, it causes the people who are given mandate have the burden or the obligation of responsibility. Responsibility gives a force to the trustee of an authority or competence to exploit something entrusted in accordance with certain agreements or rules. Authority goes down in an organizational hierarchy of authority with the greatest to the smallest weight, and this is parallel to the position of the authority owner in the organization. Although authority is delegated, responsibility remains attached to a higher level of trust. Leaders will not escape their responsibility of every action that their men did. In

order to the subordinates could be controlled and directed in accordance with the wishes to the leaders, the subordinates will be asked for an accountability, especially the report on each activity either written or unwritten (Atih, dkk.2018.73).

In accordance with the concept of accounting for non-profit *zakat* financial institutions (Hartanto Widodo: 2000: 27), in accounting, public sector of accountability arose from the authority to act which is based on law, rules or political policy. Accountability, therefore, for the issue of zakat institution and *zakat* management organizations in general is often associated with the response and compliance of the institutions to *zakat* management law and the Islamic sharia in the form of *zakat* revenue sources, the target of *zakat* beneficiaries and the purpose of giving *zakat* to the beneficiaries, especially to the improvement in any aspects of life that are going to be achieved.

In Islamic accounting, especially concerning aspects of social reporting for the theme of accountability to the public, the information on the report of *zakat* funds can be known by *muzaqi* through the source report and the use of *zakat* funds. From the contents of the report, the most important is about the amount of funds which is received and channeled and to the parties wherever the funds are distributed and the nominal amount of *zakat* funds distribution. The restrictions on the timing of the report leads to a comprehensive view to the habit of *zakat* funds utilization that is less reflected. To overcome this is required an exploration by using another review, namely from a behavioral view point. The report on the source and the use of *zakat* funds is a reflection of the head of *zakat* distribution behavior. His long-term habit will be reflected in the habit of allocating funds to existing mustahik. Habit or tendency in behaving in the science of social psychology and behavioral aspects in accounting is called orientation. Orientation has two supporting aspects of attitude and attraction. Attitude is an orientation to the object of *zakat*, while attraction is the orientation of people (zakat institution officials).

The corporate culture for OPZ is called organizational culture because zakat institution is a social and religious organization (*zakat* management). Zakat institution as an organization that rules not only horizontally (business terms), but is also bound by the rules that are vertical (sharia provisions). Organizational culture is how the *zakat* management organization will be in managing its *zakat* funds (Sri Fadilah, et al. 2015: 115). Furthermore, in the management of *zakat* funds consisting of the collection and utilization of *zakat* funds will be related to the orientation of management in utilizing *zakat* funds, especially from the aspect of social economic

value. The accountability is reflected in the orientation of zakat institution management especially the part of *zakat* distribution on the social economic value of *zakat* utilization. The orientation of zakat institution management is formed from the attitude of zakat institution management on the social economic value of *zakat* utilization, the attraction of zakat institution management to the leaders and organizational culture.

Based on the above background, the formulation of this research is as follows: How the influence on the attitude of zakat institution management on the social economic value of *zakat* utilization, the attraction of zakat institution management to the leaders and organizational culture simultaneously and partially to the orientation of zakat institution management on the social economic value of *zakat* utilization.

II. Theoretical Basis and Hypotheses Development
2.1 Accounting for Zakat Institution

Accountability in *Zakat* Management Organizations has been discovered and researched by Iwan Triyuwono with Roekhudin (2001), and produces a discussion which is largely reproduced in the following description: Accountability actually arises from the logic of relationships between agents (management) and principal (owners) (agent-principal relationship). Principal in this case gives full authority to the agent to conduct operational activities of the organization. As a consequence of this authority, the agent must account for its activities to the principal. This is in accordance with The CCA proposals, *"Accountability is the requirement to explain and accept responsibility for carrying out on assigned mandate in light of agreed upon expectations."* In turn, this professional management will have a positive impact on public trust in zakat institution. The agencies who are involved in the utilization of *zakat* funds include:

1. The zakat institution leaders, who has a major role of providing the fundamental guidance as well as the goals to the parties who will receive *zakat*. (Hertanto, 2001)
2. Head of *Zakat* Distribution, who has the role of channeling and utilization of *zakat* funds to the parties in need with the amount of allocation which is taken from the information of marketing party with the reference to the leaders policy.

The budgetary approach itself can be either top down or bottom up. The top down approach more accommodates zakat institution leader desires, while the button up approach is

more likely to accommodate lower-level management desires. If lower-level management is more involved, especially the function of *zakat* distribution, the information of *mustahiq* needs in the region, as the aspects of the principal puller, will be more accommodated and more accurate. Therefore this approach is called participative budgeting, or grass roots budgeting. However, this raises the cost of management which is high, because the operational costs will be unexpected and the allocation portion for *amil* will be greater. This can certainly hinder the fulfillment of the objectives that have been set.

If the top down approach is used, the going concern posture can be met, the operational and management costs will be lower, and the budget is arranged in a posteriori, but the *mustahiq* needs will be less accommodated. While the most important aspect of *zakat* fund accountability is that *zakat* fund is distributed according to necessity of *mustahiq*, based on the size of conformity with the principal expectation. Agent-principal relationship in the context of zakat institution thus, is more extensive and complex than for business entities. This width lies in the notion of the principal, or who actually becomes the owner of this zakat institution organization. In a general sense, the principal is a stockholder. While the principal in the context of zakat institution consists of: (1) *muzakki*, (2) advisory councils, and (3) God. This means that the management (agent) should be responsible for the use of resources to the three parties above. The types of reports that are used to disclose management accountability are the Balance Sheet, Sources and Use Reports, Cash Flow Statements, Reimbursement Reports, Notes to Financial Statements.

2.2. Aspects of Behavior in the Accounting of Zakat Institution
A. The Orientation of Zakat Institution Management on Social Economic Value of *Zakat* Utilization

Orientation according to Big Indonesian Dictionary (2012) is the underlying view of mind, attention or tendency. In the form of the verb, "oriented" (Big Indonesian Dictionary, 2012) implies oriented. The prefix "*ber*" in the verb of "*berkiblat*" means having. (Big Indonesian Dictionary, 2012). *Berkiblat* means having a direction. The word "Orientation" can thus be regarded as a *kiblat* or direction. In the case of distribution on *zakat*, energy or resources of a person, it can be said, it is directed by the direction or orientation to the value or purpose to

channel funds from the *muzzaki* to the *mustahiq* which requires that *mustahiq* can live and earn a living.

The above goals can be reflected from the amount of *zakat* funds which is spent. Since the amount of these funds should be adjusted to the existing goals, then the orientation, in conative (behavior), can be reflected in the proportion of *zakat* fund allocation for each *mustahiq zakat*. This proportion, cateksically, has a tendency to enlarge or shrink. The tendency of *zakat* fund distribution behavior is inseparable from the strong influence of thoughts and emotions that play a role in the head division of *zakat* distribution as a result of interaction with LAZ leaders, and information from the surrounding environment.

B. The Attitudes of Zakat Institution Management on Social Economic Value of *Zakat* Utilization

Attitudes on social economic values, as a behavioral orientation to an object, are known or indicated by the existence of many social economic motives that surround a certain "social economic value" (Newcomb 1978), and this existence is long, or consistent, inferred, general and evaluative. (Mar'at, 1982).

Motives are the state of the organism in which physical energy is directed selectively against circumstances that are frequent, though unnecessary, outside, so-called goals. It is perfectly natural to refer to motives using the purposes for which motives are directed as things that limit the term "motive". Motives can thus be named according to the name of the goal, for example that is aimed by a behavior is food, then the motive is the motive of food. (Newcomb, 1978). If the motive lasts longer, then it will be attitude. This attitude has a certain value. So this attitude can be viewed also as a certain value-worthy behavior.

C. The Attraction of Zakat Institution Management on Social Economic Value of *Zakat* Utilization

Attractions relates to perceptions of attitude. A person attitude to others that he perceives on an object is the same, which, when there are more and more similarities in things or topics that become attitudes of a person, then the person is increasingly interested in the other (Newcomb, 1978, Bryron, 2001). Attraction, therefore, may be defined as the likes or dislikes of a person to the division of *zakat* distribution to the zakat institution leaders because of its perception that the attitude of the party which becomes its accountability estuary has the same attitude with it for the goals and targets of *zakat* distribution. Perceptions of this attitude are not

independent but influenced by the likes or dislikes of a person genetically or socially, for example because of friends, relatives, and so forth or because of a positive evaluation between the parties who interact. Measurement of attraction variables, with reference to Newcomb's theory of balance, and subsequent theories that are complementary, which is told by Byrne (Baron, 1997), can be expressed as concerning the following:

1. This perception of attitude equality, namely that the greater the proportion of attitude equality on *zakat* distribution which is owned by the leaders with the head division of *zakat* distribution, then the head division of *zakat* distribution will increasingly like his leaders.

2. Reciprocal positive evaluation which states how far the level of liking among the leaders with the head division of *zakat* distribution based on how far the positive evaluation which is given by the leaders to the head division of *zakat* distribution.

2.3 Organizational Culture

As for Robbin (2001: 510) defines organizational culture is: Organizational culture refers to a system of shared meaning held by members that distinguishes the organization from other organizations. The definition can be concluded that organizational culture as a value, belief, practices that create the same understanding among the members of the organization. Some of the benefits of organizational culture which is proposed by Basuki (1997: 43), that there are five benefits of organizational culture, namely:

a. Benefits to organization

b. Benefits to organizational development

c. Benefits to development of human resources

d. Benefits to business development

e. Benefits to customers

Then, the main characteristics of organizational culture that can be measured, is proposed by Robbins (2001: 510) includes seven characteristics, namely:

a. *Inovation and risk taking*

   That is how far the employees are encouraged to innovate and take risks

b. *Attention to detail*

   That is how far the employees are expected to show precision (accuracy), analysis and attention to details.

c. *Outcome orientation*

That is how far management focuses on results rather than on the techniques and processes which are used to achieve those results.

d. *People orientation*

That is how far a management decision takes into account the effect of results on people within the organization.

e. *Team orientation*

That is how far the work activities are organized around teams rather than individuals.

f. *Agresiveness*

That is how far people are aggressive and communicative rather than casual.

g. *Stability*

That is how far organizational activities emphasize the maintenance of the status quo as a contrast to growth.

2.4 Hypotheses Development

Traditionally, *zakat* is generally interpreted as a religious obligation involving the relationship between the payer of *zakat (muzakki)* and the recipient of *zakat (mustahiq)*. This definition, according to Abdullah's observations (in Iwan Triyuwono, 2000) is very personal in the sense that *muzakki* simply pays *zakat* directly to his chosen *mustahiq*, for example to orphans, the poor, religion teachers and *ulama* (Abdullah, in Iwan Triyuwono 2000). In this definition *zakat* can not provide a great social economic effect to society in general (Abdullah, in Iwan Triyuwono, 2000). This happens because theologically *zakat* is defined as a personal worship, not a worship that its nature involves many people (communal). The modern system, by way of *zakat* institutionalization, has been developed since 1968, when President Soeharto invited the Muslim community to make effective use of *zakat* funds to support national development (Abdullah 1991, 51, Bazis DKI Jakarta 1987, in Iwan Triyuwono 2000).

Furthermore, the Act of the Republic of Indonesia Number 23 in 2011 on *zakat* management, becomes one of the forms on further government concern and is an important milestone in improving the *zakat* management system so that it can overcome the aspects of *zakat* communality. In addition to regulating the *zakat* itself, in general, the act also regulates the

zakat management, or amil, both within the government (BAZIS) as well as on the private *zakat* management institution that is the *amil zakat* institution (LAZ).

Amil Zakat Fund (BAZ) is a *zakat* institution which is developed by taking a structural approach, that is by involving the government, and so is the style of management. In the past few years such approach has a bad impression on society view, because there are anxieties with unprofessional management, the collected *zakat* funds are not channeled to the right target, in addition there are other things that can not be resolved through a structured institution semi-government, for example, the aid of natural disaster victims and the things that are suffered by Muslims who need immediate solution. The Institute of Amil Zakat (LAZ) on the other hand is intended to develop in accordance with its own strength, without involving the government. Such approach clearly requires a professional and trustworthy management. Professional management means the institution must be managed seriously and has the totality (Iwan Triyuwono, 2000), so that the public trust aspect especially *muzakki* becomes positive to the manager (Iwan Triyuwono, 2000).

Trust, therefore, becomes the main capital of the LAZ institution in maintaining its existence as one of the reliable distributors of *zakat* funds in the structure of the national economy. Trust can grow if the institution can account for its activities in utilizing *zakat* funds in an appropriate manner. The accuracy of *zakat* distribution can not be separated from the two definitions of *zakat*, which is to clean up the wealth of the rich, or *muzzaki*, to then be given to the needy, or *mustahiq,* and with the intention to grow them so that they can survive and have a livelihood (Qardawi 1999). Mursyidi (2003) added that *mustahiq* is expected later to become *muzakki*. Both of the above understanding is divided into a value that is addressed in *zakat* and therefore it is said as a social economic goal of *zakat* distribution. The provision of funds expenditure in accordance with the objectives and targets on social economic of *zakat* distribution is an important aspect of accountability at *amil zakat* institutions in terms of utilization of *zakat* funds. This is in accordance with what is stated by Hannifa (in Sofyan Syafri Harahap, 2001) in the field of social economic accounting in the Islamic perspective, which is mainly concerning the amount of funds and beneficiaries of the right target.

The aspect of accountability or accountability of an agent or amil in an *amil zakat* institution, as it was found by Iwan Triyuwono and Roekhudin (2001), consists of three levels namely to *muzakki*, advisory council and God. These three levels of accountability, from the

view point of *amil* are indirect, therefore accountability is reflected by the proper distribution of targets. (Iwan Triyuwono, 2000). Accountability in *amil zakat* institution itself is direct, and has a hierarchy that is reflected with a structure of accountability that the manager under the leaders of the institution that is the head division or function of *zakat* distribution is directly responsible to the leaders. Accountability is a psychological process and the morality from the head of the distribution, which takes place within the self. If the process is long-lasting, then according to social psychology, it is referred to as orientation. This orientation contains values that are in the vicinity of social economic goals, so it can be said as an orientation to social economic value. Orientation, according to Newcomb (1978), is a person cognitive or cognitive habit of associating himself with others and the objects around him. Orientation of the person, attractions and on the object is called attitude. When associated with *zakat*, the Orientation of OPZ Management on Social Economic Value of Zakat Utilization concerns the proportion, or allocation of *zakat* funds that have been channeled to meet the objectives and targets of social economic. *Zakat* distribution behavior is a process within the self that does not only occur due to the processing of cognitive structures within the self. But also as a result of the accountability interaction physically with the OPZ leaders.

The cognitive tendency to show zakat funds in meeting social economic goals is an attitude that can be measured by the cognitive tendency to distribute *zakat* funds to the levels of necessity in need by *mustahiq*. The tendency of avoidance or approaching, or likes and dislikes that are caused by the interest and responsibility of the head of *zakat* distribution to the leaders who perceive that the head of zakat distribution has an attitude toward the same social economic value with himself, is viewed as a variable attraction. This social economic value attraction is measured through the proportion of similarity attitudes that occur, as well as a positive evaluation which is given by the leaders to the head of *zakat* distribution. Orientation of OPZ Management to Social Economic Value of *Zakat* Utilization in distributing *zakat* institution fund is a result of interaction between attitude and attraction of the head of *zakat* distribution with the decision of *zakat* distribution that is issued by OPZ leaders, then these two variables should be related.

The relation that occur, theoretically, can be seen as having four possibilities. Firstly, the leader policy in fact has a social economic value for example, accountable to the public (*muzakki*, and advisory council) or accountable to the public, while the distribution head

behavior in distributing *zakat* funds does not have social economic value. There is because of disagreement in attitude, then the value of the relation will be small and close to zero. Secondly, in fact, the leader policy does not have a social economic value, but the distribution head behavior of *zakat* in distributing *zakat* funds that has social economic value, will also produce a numerical value of a small or near-zero relation. Thirdly, the leader policy has social economic value, and division head behavior of *zakat* distribution in reality has social economic value, then the numerical value of the relation will be great. Fourthly, leader policy is in fact to be not have social economic value, and division head behavior of *zakat* distribution does also not have social economic value, then the relation will have a large numerical value. This framework can be described in Figure 2.5 below:
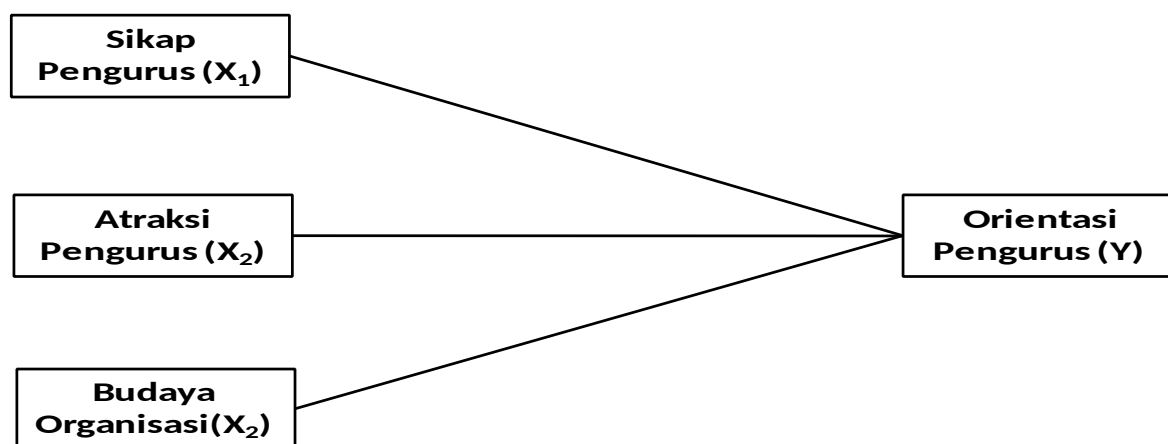
X_1 = Attitudes of Management
X_2 = Attraction of Management
X_3 = Organizational Culture
Y = Orientation of Management

Figure 2.1 Diagram of Framework

Based on the above framework, the research hypothesis is as follows: There is influence on the attitude of OPZ management on social economic value of *zakat* utilization, the attraction of OPZ management to leaders and organizational culture to the orientation OPZ management on social economic value of *zakat* utilization simultaneously and partially.

III. Research Methods

Research method which is used in this research is survey method, that is the research which take sample from a population and use questionnaire as main data collection tool (Suharsimi: 2006: 45). The type of research which is conducted is descriptive exploration

research. Because it aims to illustrate the current situation and attempts to explore more deeply the problem visibility for further assessment of methods that can be used to examine the behavioral aspects of zakat management, especially aspects of zakat distribution in subsequent studies.

3.1 Research Variable and Operationalization of Variables

In this study, the independent variable is the attitude of OPZ management on the social economic value of *zakat* utilization (X_1), the attraction of OPZ management of leaders (X_2) and organizational culture (X_3) as independent variables, while the orientation of OPZ management on the social economic value of the *zakat* utilization (Y) is as the dependent variable.

3.2 Data Collection Techniques, Instrument Testing and Population Targets

To obtain the data which is needed in proving the research hypothesis, it is used several data collection techniques, namely: The data collection techniques in the study are (1) questionnaires; (2) interviews; and (3) documentation. This research questionnaire uses Semantic Differential Scales. According to Cooper and Schindler (2006: 340-345), "The semantic differential (SD) scale measures the psychological meanings of an attitude object using bipolar adjectives." Here, the respondent is asked to choose each question with answer on the continum scale from 1 to 10. Then to convince the instrument which is used in this research, it is necessary to test the validity (product moment correlation) and instrument reliability (Sperman-Brown correlation).

The target population in this study is OPZ (BAZ and LAZ) in Bandung area of 15 OPZ and 43 respondents.

3.3 Analysis Design and Hypotheses Testing

In accordance with the formulation of the problem, the purpose of the study, the formulation of hypotheses and the amount of data to be collected, the method of data analysis which is used in this study is to use partial least squares (PLS) with computing using SmartPLS version 2.1. The complete relations between these research variables can be seen in Figure 3 below.
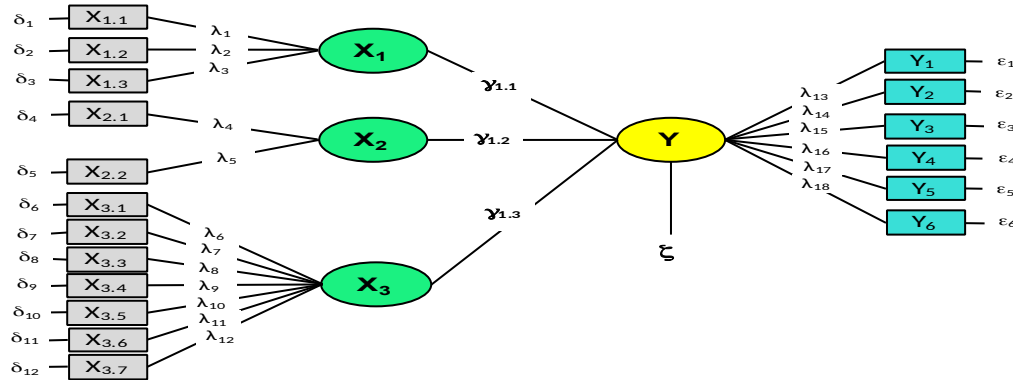
Figure 3.1 Path Diagram of Relations between Research Variables

The path diagram in Figure 2 will then be converted into the form of the measurement equation and structural equation. The latent variable measurement model in this study is described as follows:

- Latent variable of OPZ management attitude on social economic value of *zakat* utilization

$$X_{1.1} = \lambda_1 X_1 + \delta_1$$

$$X_{1.2} = \lambda_2 X_1 + \delta_2$$

$$X_{1.3} = \lambda_3 X_1 + \delta_3$$

- Latent variable of OPZ management attraction to leaders

$$X_{2.1} = \lambda_4 X_2 + \delta_4$$

$$X_{2.2} = \lambda_5 X_2 + \delta_5$$

- Latent variable of organizational culture

$$X_{3.1} = \lambda_6 X_3 + \delta_6$$

$$X_{3.2} = \lambda_7 X_3 + \delta_7$$

$$X_{3.3} = \lambda_8 X_3 + \delta_8$$

$$X_{3.4} = \lambda_9 X_3 + \delta_9$$

$$X_{3.5} = \lambda_{10} X_3 + \delta_{10}$$

$$X_{3.6} = \lambda_{11} X_3 + \delta_{11}$$

$$X_{3.7} = \lambda_{12} X_3 + \delta_{12}$$

- Latent variable of OPZ management orientation on social economic value of *zakat* utilization

$$Y_1 = \lambda_{13} Y + \varepsilon_1$$

$$Y_2 = \lambda_{14} Y + \varepsilon_2$$

$$Y_3 = \lambda_{15} Y + \varepsilon_3$$

$$Y_4 = \lambda_{16} Y + \varepsilon_4$$

$$Y_5 = \lambda_{17} Y + \varepsilon_5$$

$$Y_6 = \lambda_{18} Y + \varepsilon_6$$

After outlining the measurement model of each latent variable, then it describes the structural model (inner model) which describes the specification of the relations between latent variables. Through Figure 2, it can be formed structural model between research variables, as follows:

$$Y = \gamma_{1.1} X_1 + \gamma_{1.2} X_2 + \gamma_{1.3} X_3 + \zeta_;$$

IV. Research Results and Discussion

4.1 Validity and Reliability Test Results

Before the data of the research questionnaire is analyzed further, firstly it is tested the validity and reliability of the research measuring instrument to prove whether the measuring instrument which is used has validity and reliability to measure what should be the measuring function, namely to test whether questionnaires have carefully and precisely measured what they want to measure in this study.

Table 4.1 Validity Test Results

Variable	Amount of Statement	Validity Index	Critical Score	Description
Attitude of OPZ Management	10 Statements	0.550 – 0.808	0.30	All Valid
Attraction of OPZ Management	4 Statements	0.481 – 0.690	0.30	All Valid
Organizational Culture	29 Statements	0.410 – 0.780	0.30	All Valid

Table 4.2 Reliability Test Results

Variable	Amount of Statement	Validity Index	Critical Score	Description
Attitude of OPZ Management	10 Statements	0.912	0.70	All Reliable
Attraction of OPZ Management	4 Statements	0.743	0.70	All Reliable
Organizational Culture	29 Statements	0.954	0.70	All Reliable

4.2 Descriptive Analysis of Research Variable Data

The description of research data can be used to enrich the discussion, through the description of respondent data can be known how the responses of respondents to each indicator

of the variables that are being studied. To be easier in interpreting the variables that are being studied, categorization of respondents score is done.

A. Attitudes of OPZ Management on Social Economic Value of *Zakat* Utilization

Table 4.3 Recapitulation of Mean Score on Respondents Answer Concerning Attitude of OPZ Management on Social Economic Value of *Zakat* Utilization

No	Indicators	Mean Scores	Criteria
1	Dimensions of elevating the poor living	7.77	High
2	Dimensions of problem solving	7.78	High
3	Dimensions of means in equal distribution of income	7.25	Enough
	Management Attitudes	**7.62**	**Enough**

Thus it can be concluded that the attitude of OPZ management on the social economic value of *zakat* utilization of most *Zakat* Management Organization (OPZ) in Bandung City, Bandung Regency, West Bandung Regency and Cimahi is quite positive.

B. Attractions of OPZ Management to Leaders

Table 4.4 Recapitulation of Mean Score on Respondents Answer Concerning Attractions of OPZ Management to Leaders

No	Indicator	Mean Score	Criteria
1	Dimension of Perception on attitude similarity	7.26	Enough
2	Dimensions of positive evaluation on feedback	7.02	Enough
	Management Attractions	**7.08**	**Enough**

Thus it can be concluded that the attraction of OPZ management the leaders of most *Zakat* management organizations in Bandung City, Bandung Regency, West Bandung regency and Cimahi is quite good.

C. Organizational Culture

Table 4.5 Recapitulation of Mean Score on Respondents Answer Concerning Organizational Culture

No	Indicator	Mean Score	Criteria
1	Dimension of Inovation and Risk Taking	7.73	Enough
2	Dimension of attention to detail	8.08	High
3	Dimension of outcome orientation	8.35	High
4	Dimension of people orientation	7.93	High
5	Dimension of team orientation	7.95	High
6	Dimension of aggresiveness	7.85	High
7	Dimension of stability	8.15	High
	Organizational Culture	**8.00**	**Conducive**

Thus it can be concluded that the organizational culture of most *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi is already conducive.

D. **Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization**

Table 4.6 Recapitulation of Mean Score on Answer Respondents Concerning Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization

No	Indicator	Mean Score	Criteria
1	*Mustahiq* class of the poor	4.37	Less
2	*Mustahiq* class of *muallaf*	1.21	Low
3	*Mustahiq* class of *ibnu sabil*	1.47	Low
4	*Mustahiq* class of *ghorimin*	1.40	Low
5	*Mustahiq* class of *riqob*	0.35	Low
6	*Mustahiq* class of *fisabilillah*	2.37	Low
7	Operational funds of *amil*	1.60	Low
	Management Orientation	**1.82**	**Low**

Thus it can be concluded that the orientation of OPZ management on the social economic value of *zakat* utilization of most *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi is still low.

4.3 Measurement Model

Through the weight factors that are contained in Figure 4.1, it can then be assessed the validity of each indicator and test the reliability of the constructed variables that are studied. Indicators which have loading factor less than 0.50 will be dropped from the model, while the composite reliability which is considered satisfactory is greater than 0.70. The following is presented a model of measurement of each variable which is used in this study.

Table 4.7 Measurement Model of Each Variable

Variable	Composite Reliability (CR)	Average Variance Extracted (AVE)
Attitudes of OPZ Management	0.932	0.819
Attraction of OPZ Management	0.857	0.755
Cultural Organization	0.938	0.687
Orientation of OPZ Management	0.931	0.781

4.4 Structural Model

The structural model is a model that links exogenous latent variables to endogenous latent variables or endogenous variable relations with other endogenous variables. Here is a summary of the values that are used in the structural model.

Table 4.8 Summary of Statistical Test Results

Structure	Path	Coefficient	t_{count}*	R-Square
Main	X1 ➔ Y	0.445	3.132	0.307
	X2 ➔ Y	-0.599	4.531	
	X3 ➔ Y	0.116	0.616	

4.5 Hypothesis Testing

A. **The Influence on Attitude of OPZ management on Social Economic Value of *Zakat* Utilization, Attraction of OPZ Management to Leaders, and Organizational Culture to Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization**

Through the values of path coefficient that are shown in Figure 4.3, it is then calculated the influence of each exogenous variable (attitude of OPZ management on the economic value of *zakat* utilization, attraction of OPZ management to the leaders and organizational culture) to the orientation of OPZ management on the social economic value of *zakat* utilization and the results are as follows.

Table 4.9 The Big Influence on Attitudes of OPZ Management on Social Economic Value of *Zakat* Utilization (X1), Attractions of OPZ Management to Leaders (X2) and Organizational Culture (X3) to Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization (Y)

Variable	Path Coefficient	Direct Influence	Indirect Influence (through)			Sub Total	Total
			X1	X2	X3		
X1	0.445	19.8%		-11.9%	2.3%	-9.6%	10.2%
X2	-0.599	35.9%	-11.9%		-3.5%	-15.4%	20.5%
X3	0.116	1.3%	2.3%	-3.5%		-1.3%	0.1%
Simultaneous Influence							30.7%

Attitude of OPZ management on the social economic value of *zakat* utilization, attraction of OPZ management to the leaders and organizational culture altogether give 30.7% influence to orientation of OPZ management on social economic value of *zakat* utilization, while the rest of 69.3% is the influence of other factors that are not examined. Hypothesis testing is then done to prove whether there is influence on attitude of OPZ management on social economic value of *zakat* utilization, attraction of OPZ management to leaders and organizational culture to orientation of OPZ management on social economic value of *zakat* utilization. Among the three independent variables, the OPZ management to the leaders gives the most influence to the orientation of OPZ management on the social economic value of *zakat* utilization, on the contrary the organizational culture variables give the smallest influence on the orientation of

OPZ management on the social economic value of *zakat* utilization of Zakat Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi. The hypothesis testing is as follows

Table 4.10 Testing Results of The Influence on Attitudes of OPZ Management on Social Economic Value of *Zakat* Utilization, Attraction of OPZ Management to Leaders and Organizational Culture to Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization

Path Coefficient	F-count	F-critical	Ho	Ha
0.307	5.759	2.845	rejected	Accepted

From table F for significance level of 0.05 and degrees of freedom (3.39), it is obtained F table value of 2.845. Because of the study results, it is obtained F_{count} (5.759) and it is greater than F_{table} (2.845), then the error rate of 5% is decided to reject H_0 so that H_a is accepted. So based on the testing results with 95% confidence level, it is concluded that the attitude of OPZ management on the social economic value of zakat utilization, the attraction of OPZ management to leaders and organizational culture altogether significantly influence the orientation of OPZ management on the social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi.

B. The Influence on Attitudes of OPZ Management on Social Economic Value of *Zakat* Utilization Partially to Orientation of OPZ Management on Social Economic Values of *Zakat* Utilization

Table 4.11 Testing Results of The Influence on Attitudes of OPZ Management on Social Economic Value of *Zakat* Utilization to Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization

Path Coefficient	t-count	t-critical	Ho	Ha
0.445	3.132	1.96	Rejected	Accepted

Based on the testing results, it can be seen the t_{count} value on the attitude of OPZ management variable (3.132) is greater than $t_{critical}$ (1.96). Because the value of t_{count} is greater than $t_{critical}$, then at the level of error 5%, it is decided to reject Ho so Ha is accepted. So based on the testing results, it can be concluded that the attitude of OPZ management on the social economic value of *zakat* utilization partially influecens the orientation of OPZ management on the social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City and

Regency, West Bandung Regency and Cimahi City. Attitude of OPZ management on social economic value of *zakat* utilization gives an influence of 10.2% to orientation of OPZ management on social economic value of *zakat* utilization.

C. The Influence on Attraction of OPZ Management to Leader Partially to Orientation of OPZ Management Orientation on Social Economic Value of *Zakat* Utilization

Table 4.12 Testing Result of The Influence on Attraction of OPZ Management to Leader to Orientation of OPZ Management on Social Economic Value of *Zakat* Utilization

Path Coefficient	t-$_{count}$	t-$_{critical}$	Ho	Ha
-0.599	4.531	1.96	Rejected	Accepted

Based on the testing results, it can be seen t$_{count}$ value on attraction of OPZ management variable (4.531) is greater than t$_{critical}$ (1.96). Because the value of t$_{count}$ is greater than t$_{critical}$, then with 5% error rate, it is decided to reject Ho so Ha is accepted. So based on the testing results, it can be concluded that attraction of OPZ management to leaders partially have significant influence on the orientation of OPZ management on social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi. Attraction of OPZ management to leaders gives influence of 20.5% to orientation of OPZ management on social economic value of *zakat* utilization.

D. The Influence of Organizational Culture Partially to Orientation of OPZ Organizational On Social Economic Value of *Zakat* Utilization

Table 4.13 Testing Results of Influence on Organization Culture to Orientation of OPZ Organizational on Social Economic Value of *Zakat* Utilization

Path Coefficient	t-$_{count}$	t-$_{critical}$	Ho	Ha
0.116	0.618	1.96	rejected	accepted

Based on the testing results, it can be seen t$_{count}$ value of organizational culture variables (0.618) is smaller than t$_{critical}$ (1.96). Since the value of t$_{count}$ is smaller than t$_{critical}$, then with 5% error rate, it is decided to accept Ho so Ha is rejected. So based on the testing results, it can be concluded that the organizational culture partially does not influence the orientation of OPZ management on the social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi.

V. Conclusions

Based on the previous discussion, the conclusions of this research are as follows:

1. Attitude of OPZ management on social economic value of *zakat* utilization, attraction of OPZ management to leader and organizational culture simultaneously have significant influence on the orientation of OPZ management on social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi.

2. Attitude of OPZ management on social economic value of *zakat* utilization and attraction of OPZ management to leader partially has significantly influence the orientation of OPZ management on social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi

3. Organizational culture does partially not have significant influence on the orientation of OPZ management on social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung, Bandung Regency, West Bandung Regency and Cimahi

4. From the three independent variables, attraction of OPZ management to leaders variables give the most influence on the orientation of OPZ management to social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi.

5. Organizational culture variables give the smallest infuence on the orientation of OPZ management on social economic value of *zakat* utilization of *Zakat* Management Organization in Bandung City, Bandung Regency, West Bandung Regency and Cimahi.

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