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Management and Alms Service Toward Improving Life Quality: Office of Religious Affairs in Sajira, District of Lebak, Banten

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ABSTRACT

The purposes of this research are to determine and to analyze management and service of alms towards improving the quality of life on the Office of Religious Affairs in Sajira, District of Lebak, Banten. The methods are using quantitative method with descriptive and inferential analysis. Inferential analysis was using T-test analysis, correlation and regression analysis. The population in this research was the people who stay in the Regional Office of Religious Affairs in Sajira, District of Lebak Banten. The results showed that the management of alms has high levels, the management of alms in office of religious affairs at the good level, but it is known that there is no difference in the management, alms service and improving quality of life according to gender, the whole of people have the same assessment and understanding about the management, alms services and improving quality of life. The survey results revealed that the management of alms and services of alms have positive and significant correlation to the improving quality of life. It can be said that improving quality of life will be met if an increase in the management of alms and services of alms in the Office of Religious Affairs.

Keyword: Management, service, alms, quality of life, public.

1. INTRODUCTION

Alms constitute the first obligation known in history to be able to vouch people's lives. Since Islam came, alms have become the third pillar from the five pillars of Islam and the basis of Islam (Qaradawi, 2004). In Indonesia, management of alms are regulated by Law No. 13, 1999 on Alms Management with the Minister Decree of Religious Affairs No. 581, 1999 on the Law Implementation No. 38, 1999 and the Director decision of Islamic Society Guidance and Hajj Affairs No D/291 2000 on Technical Guidelines of Alms Management. In the Law of Indonesia Republic No. 38, 1999 on the Management of Alms, Article 1 Paragraph 2 explains that alms is wealth that must be set a side by a Muslim or owned

by a Muslim in accordance with the provisions of the religion to be given to the people who deserve it.

Alms constitute an education that became the foundation for the social growth, development and economic power of Muslims life. As a main worship, alms include one of the Islam pillars. Alms got very important position in Islam, seen from the many alms words and prayers contained in the Qur'an. If the alms are properly implemented, it will improve the quality of faith, cleans the soul, develops and blesses the wealth owned. Likewise, with management if managed well and trust, would be able to improve the welfare, as well as equity in the economic.

Alms constitute an obligation for every male and female Muslims. Alms is the worship of wisdom and benefits that are very big and lofty, both of regard to give the alms (muzaki), recipients (mustahiq), The wealth is given to alms, and for whole people, especially Muslims. Indonesia Alms and Development Report or IZDR (2011) predicts the national alms collection in 2011 ranged from 1.85 to 3 trillion, while the potential for reduction poverty mustahiq in 2011 are 13.88 percent, with assuming a national alms collection reaches the range of 2-3 trillion. Alms Forum also reported (2012) that there are 138 institutions of *amil*, *amil* institutions at 32 provinces and 224 *amil* institutions at districts or cities with the potential alms in Rp. 217 billion per year, but the funds alms in real terms in the field only collected 1.8 trillion per year and distributed to mustahiq Rp. 1.5 trillion. (Rosyadi, 2013).

Islamic efforts in resolving the poverty problems, is not something fabricated, temporary, and not wholeheartedly, or even just looking for attention. Poverty reduction, for Islam, it becomes a principle that is distinctive and sturdy joints. This is evidenced by the alms that have been made by Allah. As a source for the poor rights and the poor as the part of Islam pillars (Qaradawi, 2004).

In Indonesia alms awareness that exist in the public began to increase, although haven't yet touched all of society levels. Low alms is collected become the problems in the management of alms. Various attempts have been made to cope with the lack problems of alms collected, but in reality, alms service is not implemented effectively and comprehensive, this thing caused the low socialization and management of alms. The problems that arise in the management of alms associated with service and distribution of alms. Distribution of alms has not managed professionally and proportionally, so the alms purposes are supposed to assist and to maximize the power of alms, eventually absorbed only little benefits to be distributed to all surrounding environment. Therefore, the purposes in this research the researchers want to determine and to analyze the management and service of alms towards improving the quality of life in the Office of Religious Affairs Sajira, District of Lebak Banten. From those purposes, the proposed research questions: (1) how do the stages of alms management, services of alms and quality of life; (2) are there the differences in the management of alms, services of alms, and quality of life; (3) how are the correlation among the management of alms and the quality of life; (4) how are the correlation between services of alms and the quality of life. (5) How are the correlation among management of alms, services of alms and the quality of life. Therefore, the hypothesis proposed in this research are (1) there are differences in the management of alms, services of alms, and quality of life; (2) there are correlation between management of alms and quality of life; (3) there are correlation between service of alms and the quality of life, (4) there are correlation among management of alms, service of alms to the quality of life.

2. LITERATURE

2.1. Alms

The alms comes from the basic word (masdar; plural) *zaka* which means purified, bless, grow, and admirable. Qaradawi (2004) mentions the basic word of *zaka* means to increase and to grow, so that it can be said that “that crop is *zaka*”, it means that the plant grows. While understanding the terms of alms in a very real and very closely, namely that giving their wealth to alms will be bless, grow, develop, and increase, purified and clean.

Alms is a lesson that became the foundation for the growth and development of social and economic power of the Muslims life. As a main worship, alms is included in one of the pillars of Islam. It is not surprising that alms is the guarantor of the poor rights in the wealth of people, the country and is the third of its basic pillars. Alms is the worship of wisdom and benefits that are very big and lofty, both of regard to givealms (muzakki), recipients (mustahiq), give the wealth for alms, and for the whole of people, especially Muslims. In the outline alms were divided into two groups, those are: Tithe, Alms *Maal* (assets/wealth), tithe is *al nafs* (alms soul), those are the obligations alms for every individual both adults although immature and together with fasting in Ramadan (Mursyidi, 2003).

Tithe has some functions: worship functions, the function of cleaning the fasting person from words and actions that are not useful, giving the adequacy to the poor on the Eid day, alms must give before Eid prayer. It is nottithe if it was given after Eid prayer. The amount of giving alms must be in accordance with the primary needs, the size according to the condition and weight prevailing in place. *Mall* is a wealth alms, means alms given from the wealth or wealth source. Money is a wealth source, as well as profession income, and the investment is a source of wealth. In the Qur’an and Sunnah only mentioned seven (7) the types of wealth that must be given the alms, those are gold, silver, agriculture, goods, livestock, mining and finding things (*rikaz*). Seven types of wealth are main obligatory wealth must be given in appropriately conditions, situations and places at that time (the Prophet age). Some contemporary muftis, such as Mahmud Saltut, Yusuf Qaradawi and Abd al-Rahman, stated that the Shari’a provisions about wealth that must be givenis conditionally, so making it possible to increase with the growth in the society (Mursyidi, 2003).

Alms subject or muzakki are people who according to Islamic guidelines have been responsible for alms on possessions. Provided that the personis Muslim, healthy minds, independent and have a certain wealth with certain requirements to (Mursyidi, 2003).

In Islam, moslems must not give alms to people who are not Muslims or infidels it her infidels against Islam (*harbi*) and unbelievers who live under the banner of Islam (*dzimmi*). They are must not giving alms and when converted to Islam also must not to repay. *Mustahiq* are the people who are provisionally in the Qur’an have the rights to receive the alms. The collecting alms or even the government can not distribute alms according to their own because the Qur’an has been set and the set who defecate to receive alms.

2.2. Management of Alms

Based on Constitution of Indonesia Republic No. 38, 1999 and Minister Decree of Religious Affairs Office No. 581, 1999, on the definition, principles, purposes and organization of the alms management, alms management is planning, organizing, implementation and supervision of the collection, distribution and

utilization of alms. Management alms based on faith and piety, transparency and legal certainty in accordance with Pancasila and the Constitution of 1945.

According to Mursyidi (2003), Alms can be collected and calculated in the two systems, those are: Self assessment, alms are calculated and paid by the muzakki or delivered to non-governmental organizations or amil agencies to be allocated for entitled. Official assessment, alms will be calculated and allocated by the authorities, such government entities. This can be done if the government administration was parties that are considered authorized under Islamic law and has become a common policy.

Taufiqullah (2004) stated that the minimum of alms management must include by several steps, those are: planning consists of the goal formulating, target identification, environment analysis and resources, identify opportunities, and strategic challenges, take a short strategic decision, medium and long term, progress evaluation and development; Organizing is consists of trustworthy personnel, honest, professional and responsible, inventory and equipment are sufficient, socialization activities, the receipt of funds (financial) Alms, Donation, administration support, data collection mandatory alms (muzaki), entitled to receive alms (mustahiq), and the objects which must be given for alms (maal), standardized alms, donation, distribution and utilization of alms activities, donation and alms; Implementation consists of the collection, management, distribution either directly or indirectly; Supervision consists of a standard set performance in achieving the goal has planned, designing a system of information feedback, to compare actual performance with the standards performance set, to establish whether there are differences and measures, the differences of significances, take corrective action, and revenue of legal alms profession. In Law No. 23, 2011, management alms principles are: (1) the Islamic Sharia. (2) trusteeship. (3) benefits, (4) justice, (5) the rule of law, (6) integrated, (7) accountability. These principles which used to be a good size and management cons of alms organization, if the management of alms has fulfilled these criteria, called the principle of "Good Governance Organization".

Qualified of alms management institutions should be able to manage existing alms effectively and efficiently. Program of alms distribution must actually touch mustahiq and having value for the mustahik. Alms management institutions also should be responsive to the mustahik needs, muzakki, and surroundings environment. (Mahmudi, 2009).

Under Law No. 23 In 2011, the management of alms is to improve the effectiveness and efficiency of delivery service in the management of alms, increasing the benefits of alms to the public welfare and poverty reduction. To achieve these goals, need the maximum of alms management, in order to maximize the role and functions of management alms institutions, and the alms should be managed as well as possible.

2.3. Alms Service

Services in this case closely related to terms of providing satisfaction to customers, Loina (2001), said that: the service is a whole process of formation the company image, either through the news media, or shaping the corporate culture internally, and had a communication about the company's view to government leaders and other interested public.

Similarly Moenir, (1992) said that the service the process fulfillment needs through the others person activities directly. Services include all the efforts made by a person in order to achieve the goal in order to obtain the satisfaction role in fulfillment terms. In alms services related to the distribution of alms, according

to Mursyidi (2003), the distribution of alms collected are channeled to certain parties in achieving socio-economic goals in collecting alms.

Mursyidi (2003) also added that the distribution of alms is 8 ashnaf (indegent, amilin, muallaf (new convert to Islam), independent slaves, debtor, Fi sabilillah Ibnu Sabbil). While the distributing purposes of alms in socio-economic field is to develop a good economy through generating skills, as well as in the trade field. Therefore, the principle of giving alms is solution to alleviate poverty and idleness, dissipation and accumulation of wealth also can make life the micro and macro economy.

While Brata, (2003) stated a ministry would be formed due to the provision of certain services from the service provider to person who served. And explained that by According to Kotler (1994), the service is an activity or outcome that can be offered by an institution to another usually invisible one, and the results can not be owned by the other party. It can be said that the alms are all efforts and activities to give satisfaction for the customer associated with the distribution of alms and the customer in that service of alms. Customer is the person who gives alms as well as the person who entitled to get alms.

According to Moenir (1998), public services in general covered those are: (1) the ease to handle the interest with fast service. (2) get the reasonable services without satirical sounds leads to demand something, either official or welfare reasons. (3) receive the same treatment in the service of the same interests. (4) the service is honest and forthright.

2.4. Quality of Life

Alms as potential funding sources can be used for supporting public welfare. Alms intended for the poor and other mustahiq, as a way of gratitude for the blessings to the God and to get closer to the God and to cleanse himself and his wealth. Their alms to improve social development, which purposes to improve people's lives (people's well-being). Midgley (2005) mentions that the good condition (well-being) refers to the term of social welfare (social welfare) which connotes a social condition in which social problems regulated, social needs are met and make of social opportunities.

The obligation to alms in development is the implementation from social development. The distribution of alms has an important role in the society welfare, which is often called a social welfare. Alms cater to the people who desperately need help in their daily lives. To determine the welfare of the society can be known through the indicators of well-being, there are several indicators that given by the experts that the index of quality of life, physically or PQLI (Physical Quality of Life Index), which was introduced by Morris (1979), then the index of social progress (The Index of Social progress), which was created by Richard Estes (1985) and most recently the Human Development Index (HDI) developed by the United Nations development Programme (UNDP) in 1990. (Midgley, 2005).

The society welfare can be seen from the quality of life itself. Stiglitz, Sen and Fitoussi (2011) said that the quality of life is a broader concept than economic output and standards of living. Quality of life includes a full set of factors that affect what we appreciate in life, pass the material side. Alms is social autonomous tool becomes a moral obligation for the rich to help the poor and neglected who could not help themselves even with all the social security schemes above, so that the misery and poverty can be erased from the Muslim society (Chapra, 2001).

Cella & Tulsy in Dimsdale (1995) mentions that some of the phenomenologies approach from quality of life emphasizing someone importance subjective perception in the functioning of their own abilities and compare it with the standard internal capabilities at their disposal in order to realize the things to be ideal and in accordance with what they want, As according to Cohen and Lazarus in Sarafino (1994) Quality of life is levels that describe of an individual excellence can be judged from their lives.

3. RESEARCH METHODS

The methods in this research are using quantitative method with descriptive and inferential analysis. According to Azwar, (2007) Quantitative research is research that emphasizes the numerical data (numbers) are processed with statistical methods. Quantitative methods According to Cooper & Schindler (2006), tried to show the accurate measurements for something. Measurement in this research related to the research problem is the management of alms, alms services and quality of life. Also added by Subana and Sudrajat (2005) quantitative research in purposes side, this research used for theory test, showed a fact or described statistics, and to show the correlation between variables and developing the concept, developing an understanding or describing each phenomena.

Descriptive research is a type of research method that seeks to describe and to interpret the object in accordingly (Best, 1982). According to Sugiyono (2011) the descriptive research is a research that purposes to provide or to describe a situation or phenomenon that occurs at this time by using scientific procedures to answer the actual problem. Similarly Sukmadinata (2006) stated that the descriptive research method is a method which seeks to describe, and to interpret things. Descriptive statistics of research describes the real data situation through parameters such as mean, median, mode, distribution of frequency and other statistical measurement. Interpretation in the descriptive analysis as expressed by Nunan (1978), those are: Mean score 1:01 to 2:00 (low); 2.01- 3.00 (a simple, low); 3:01 to 4:00 (simple high); 4:01 to 5:00 (high).

Inferential statistics is the data analysis technique used for determining the extent of the similarity between the results get from a sample of the results with the result that will be gotten in the whole of population (Creswell, 2008). Nisfiannoor (2009) also added the inferential statistical methods for dealing with data analysis on the samples to be used for generalizing to the population. Inferential analysis is using T-test analysis, correlation and regression analysis. T-test is using independent t-test on principle, comparing the average of the two groups are not related to one another with the goal if the second group had the same average or not.

Correlation analysis in this research was based on Pearson correlation analysis. Correlation research is for detecting the extents of variations in some of factors associated with variations in one or more other factors based on the correlation coefficient (Suryabrata, 1992). Analysis of this correlation provides the Pearson correlation coefficient r in the same form there is a positive (+) or negative (-) in the form shows the interaction between variables. The coefficient scores between 0:00 until 1:00 also shows the strength of the correlation. Score 'rule of thumb' by Johnson and Nelson (1986) is used for describing the strength of the correlation was no correlation (0.00); very low; low; simple; very high and the perfect correlation (1.00). Regression analysis was used for primarily for the purposes of forecasting, which in the model there is a dependent variable and the independent variable (Santoso, 2002).

The population in this research is that people who stay in the Office of Religious Affairs Regional of District of Lebak Banten Sajira totaling 684 families. Samples to be used in this research are 200 families, those are 31% from research population. The sampling technique applies using simple random sampling technique. Taking a random sampling technique is used for providing the same opportunities for all populations to become the sample in this research. This is in accordance with the opinion of Arikunto (2008) who said sampling determination can be made if less than 100 is better taken all until the research is the research population. If the number of subjects is high can be taken between 10-15% or 20-25% or more depending on: (1) The researcher ability is seen from time, power and funds, (2) The arrow or vast observations area from each subjects, because this thing involves a lot and lack of funds, (3) The risk size is borne by researcher for researcher is big risk, of course if the sample is high the results will be better.

The instrument is using questionnaire compiled by Likert scale mode. According to Sugiyono (2011) questionnaire is a technique of collection data by giving a set of questions or a written statement to the respondent to answer it. The alms management instruments are following management functions as set out in the Constitution No. 38, 1999: (1) planning, (2) organizing, (3) implementing and (4) monitoring, toward the collection, distribution and utilization of alms. Instruments of alms services are using several indicators of Pasuraman and Berry (2004) Instruments of services in public organizations, these indicators are: (1) tangibles, (2) reliability, (3) credibility, (4) competence, (5) the customer understanding. Instruments quality of life are following the Stiglitz, Sen and Fitoussi (2011) said that three conceptual approaches for measuring quality of life, those are: (1) subjective wellbeing, (2) capabilities, (3) fair allocation.

Before do the further research, instrument test is using measurement instruments and normality test. Measurement of this instrument is used validity and reliability, validity test items by looking at the correlation between each items with the total score on the corrected score item total correlation higher or equal than 0.3 (Press, 1996). Reliability test of all items or questions used in this research is considered reliable if the score of alpha cronbach > 0.7 (Pallant, 2001; Hair, 2010). Normality test is done caused the correlation calculation requires that the population from the source samples have two variances and normal distribution (Santoso, 2002). For the statistical test for normality in this research is using the analysis Kolomogrof Smirnof. The research of validity and reliability can be seen in Table 1.

Table 1
Research Validity and Reliability

<i>Variables</i>	<i>Indicators</i>	<i>Items</i>	<i>Score Correlation Items</i>	<i>Alfa Score</i>
<i>Management of Alms</i>	1. Planning	7	0.499-0.723	0.749
	2. Organizing	8	0.483-0.839	0.741
	3. Implementing	8	0.429-0.758	0.757
	4. Monitoring	7	0.433-0.665	0.727
<i>Alms Service</i>	1. Tangibles,	6	0.495-0.668	0.743
	2. Reliability,	6	0.482-0.847	0.753
	3. Credibility,	6	0.400-0.779	0.766
	4. Competence,	6	0.410-0.710	0.726
	5. Customer Understanding	6	0.529-0.676	0.733
<i>Quality of Life</i>	1. Subjective Wellbeing,	9	0.485-0.765	0.751
	2. Capability,	8	0.464-0.733	0.759
	3. Fair Allocation	9	0.302-0.734	0.768

From Table 1 the research of validity and reliability data found that the variable of alms management in the planning indicator has a correlation score between items ($r = 0.499 - 0.723$) and Index of Alfa Cronbach Reliability (0.749). Indicators organizing have a correlation scores between items ($r = 0.483 - 0.839$) and Index of Alfa Cronbach Reliability (0.741). Implementing indicators have a correlation score between items ($r = 0.429 - 0.758$) and has Index of Alfa Cronbach Reliability (0.757). Monitoring indicators have correlation score between items ($r = 0.433 - 0.665$) and has Index of Alfa Cronbach Reliability (0.727).

In Table 1 variable of alms service in tangibles indicator has correlation score between items ($r = 0.495 - 0.668$) and Index of Alfa Cronbach Reliability (0.743). Reliability indicators have correlation score between items ($r = 0.482 - 0.847$) and has Index of Alfa Cronbach Reliability(0.753). Indicators credibility have correlation score between items ($r = 0.400 - 0.779$) and has Index of Alfa Cronbach Reliability (0.766). Competence indicators have correlation score between items ($r = 0.410 - 0.710$) and has Index of Alfa Cronbach Reliability (0.726). Indicators of customer understanding have the correlation score between items ($r = 0.529 - 0.676$) and has Index of Alfa Cronbach Reliability (0.733).

Variable of life quality in subjective well-being indicators have a correlation score between items ($r = 0.485 - 0.765$) and has Index of Alfa Cronbach Reliability (0.751). Capability variable has a correlation score between items ($r = 0.464 - 0.733$) and has Index of Alfa Cronbach Reliability (0.759). Indicators of fair allocation has a correlation score between items ($r = 0.302 - 0.734$) and has Index of Alfa Cronbach Reliability (0.768). From the analysis of validity and reliability can be concluded that the overall of management alms indicators, alms services and quality of life have validity score and reliability are high, so it can be used in further research. Furthermore, the normality test, results of nomality test research data on the management of alms, alms services and quality of life can be seen in Table 2.

Table 2
Normality Test Data Research

<i>S.No.</i>	<i>Variables</i>	<i>Indicators</i>	<i>Normality Score</i>	<i>Sig.</i>	<i>Interpretation</i>
1.	Management of Alms		0.077	0.185	Normal
		1. Planning	0.090	0.077	Normal
		2. Organizing	0.085	0.113	Normal
		3. Implementing	0.065	0.364	Normal
		4. Monitoring	0.091	0.075	Normal
2.	Alms Service		0.083	0.130	Normal
		1. Tangibles,	0.098	0.074	Normal
		2. Reliability,	0.118	0.074	Normal
		3. Credibility,	0.082	0.137	Normal
		4. Competence,	0.073	0.242	Normal
		5. Customer Understanding	0.078	0.180	Normal
3.	Quality of Life		0.056	0.558	Normal
		1. Subjective well being,	0.066	0.345	Normal
		2. Capability,	0.068	0.310	Normal
		3. Fair allocation	0.090	0.079	Normal

Table 2 explains the results of normality test, it can be seen that the variable of alms management the whole of normality scores 0.077 with sig 0.185, through planning indicator has a normality score 0.090

with sig. 0.077, organizing indicator has normality scores 0.085 with sig. 0.113, performance indicators have normality scores 0.065 with sig. 0.364, indicators of monitoring normality scores 0.091 with sig. 0.075. Normality test results of alms management variables have a significance score up to 0.05 which means that the variable of alms management and indicators are in normal condition.

Variable of alms services, in Table 2 shows that the overall of alms service variable has normality score 0.083 with sig. 0.130, as well as indicators of tangibles have normality scores 0.098 with sig.0.074, indicators of reliability normality scores 0.118 with sig. 0.074, the indicator credibility of normality scores 0.082 with sig. 0.137, competence indicators have normality score 0.073 with sig. of 0.242, indicators of customers understanding have normality score 0.078 with sig. 0.180, therefore, it can be seen that the overall of alms service variable as the indicators have a significance scores up to 0.05, which means it is in normal condition.

The whole of life quality variables have normality score 0.056 with sig. 0.558, indicators of subjective well-being have normality score 0.066, with sig. 0.345, the indicator of capability has normality score 0.068, with sig.0.310, fair allocation indicator has a normality score 0.090 with sig. 0.079. These indicate that the variable of life qualityas the indicators was in normal condition.

4. RESEARCH RESULT

4.1. Descriptive Analysis

Descriptive data in this research include the mean and standard deviation from three variables of the research, the raw data is processed using descriptive statistics. Descriptive statistical methods more associated with collecting and summarizing data, as well as the presentation of the summary data. Descriptive research results can be seen in Table 3 below.

Table 3
Descriptive Statistics of Alms Management, Alms Services, Quality of Life

<i>S.No.</i>	<i>Variables</i>	<i>Dimensions</i>	<i>Mean</i>	<i>Standard Deviation</i>	<i>Interpretation</i>
1.	Management of Alms		24.86	4.620	High
		1. Planning	24.09	3.663	
		2. Organizing	26.38	4.855	
		3. Implementing	27.29	5.104	
		4. Monitoring	21.68	4.857	
2.	Alms Service		21.44	4.015	High
		1. Tangibles,	21.56	3.611	
		2. Reliability,	21.98	4.000	
		3. Credibility,	21.62	4.467	
		4. Competence,	21.06	4.066	
		5. Customer Understanding	20.97	3.931	
3.	Quality of Life		17.76	4.662	High
		1. Subjective well being	30.31	5.237	
		2. Capability	27.04	4.996	
		3. Fair Allocation	20.93	3.754	

From Table 3 shows that the overall of alms management variables, service alms and quality of life were demonstrated and understood by respondents have high score, the variable of alms management score (mean = 24.86, SD = 4.620), planning indicator score (mean = 24.09, SD = 3,663), organizing indicator score (mean = 26.38, SD = 4.855), performance indicator score (mean = 27.29, SD = 5.104), monitoring indicator score (mean = 21.68, SD = 4.857). These data indicate that the alms management have high level, the management of alms in the office of religious affairs at a good level, the management of alms which is run by promoting the achievement of goals and purposes are at the core of various activities and program of alms management for the prosperity and welfare of the society.

Variable of alms service score (mean = 21.44, SD = 4.015), an indicator of tangibles score (mean = 21.56, SD = 3.611), an indicator of the reliability score (mean = 21.98, SD = 4.000), indicator of credibility score (mean = 21.62, SD = 4.467), indicator of competence score (mean = 21.06, SD = 4.066), customer understanding indicator score (mean = 20.97, SD = 3.931). These show that the ministry of religious affairs office in the high levels, the level of alms service is good. The people give a high evaluation to services provided by the office of religious affairs in the society as a user or customer. Their satisfactions with the service of alms in the office of religious affairs proved that the alms services have improved and a good increase.

Variable of life quality has score (mean = 17.76, SD = 4.662), indicators of subjective well-being have score (mean = 30.31, SD = 5.237), an indicator of capability scores (mean = 27.04, SD = 4.996), an indicator of fair allocation has score (mean = 20.93, SD = 3.754). From this research showed that the quality of life in good level, the quality of life has an increased and improved positive their help and guidance in the office of religious affairs have a positive impact on the quality of life both in economic terms and in religion terms, the distribution of alms which right for people who need help is very helping to improve people's lives. Therefore, it can be said that the management of alms and alms services in the office of religious affairs have good conditions, respondents gave a high appraisal of the alms management and alms services, as well as the quality of life

4.2 Inferential Analysis

4.2.1. Analysis T-Test

T-test analysis in determining the differences in the management of alms, alms services and quality of life can be seen from the Gender. T-test analysis can be seen in Table 4.

Table 4
T-Test Analysis Data Management by Gender

<i>Indicators</i>	<i>N</i>	<i>Mean Score</i>	<i>Standard Deviation</i>	<i>T Score</i>	<i>Sig. Score</i>
<i>Planning</i>					
Male	100	23.89	4.087	-0.771	0.441
Female	100	24.29	3.192		
<i>Organizing</i>					
Male	100	26.13	4.851	-0.742	0.459
Female	100	26.64	4.871		

<i>Indicators</i>	<i>N</i>	<i>Mean Score</i>	<i>Standard Deviation</i>	<i>T Score</i>	<i>Sig. Score</i>
<i>Implementing</i>					
Male	100	27.36	5.434	0.180	0.858
Female	100	27.23	4.778		
<i>Monitoring</i>					
Male	100	21.76	4.729	0.218	0.828
Female	100	21.61	5.005		
<i>All of Alms Management</i>					
Male	100	24.79	4.775	-0.365	0.715
Female	100	24.94	4.462		

*Significant at the level $p < 0.05$

From Table 4, it can be seen the score of alms management in indicator of planning ($t = -0.771$; Sig = 0.441), indicators of planning male score (mean = 23.89, SD = 4.087), the planning female score (mean = 24.29, SD = 3.192), it can be concluded that there is no difference in male planning and female planning. Indicators of organization have score ($t = -0.742$; Sig = 0.459), the overall score of the organizing indicator male score (mean = 26.13, SD = 4.851), female indicator score (mean = 26.64, SD = 4.871), from the score can be known that there are no differences in the organizing according to the organizing by female and male. Performance indicators have score ($t = 0.180$; Sig = 0.858), the overall of score performance indicators by male (mean = 27.36, SD = 5.434), the score of performance indicators by female (mean = 27.23, SD = 4.778), from that score can be seen that there is no difference in male performance indicators with performance indicators by female. Indicators of monitoring score ($t = 0.218$; Sig = 0.828), the overall of scores monitoring indicator by male (mean = 21.76, SD = 4.729), the indicator score monitoring by female (mean = 21.61, SD = 5.005), that can be seen that there is no difference in indicators monitoring by male for the indicator monitoring by female. The whole of alms management variable have score ($t = -0.365$; Sig = 0.715), the overall of alms management score by male (mean = 24.79, SD = 4.775), the score of alms management variables by female (mean = 24.94, SD = 4.462), the score can be seen that there are no differences in the management of alms according by male to the management of alms according by female.

Table 5
Analysis of Test-T Data Services Alms by Sex

<i>Indicators</i>	<i>N</i>	<i>Mean Score</i>	<i>Standard Deviation</i>	<i>T Score</i>	<i>Sig. Score</i>
<i>Tangibles</i>					
Male	100	21.45	3.942	-0.430	0.668
Female	100	21.67	3.263		
<i>Reliability</i>					
Male	100	22.08	4.216	0.353	0.725
Female	100	21.88	3.791		
<i>Credibility</i>					
Male	100	21.58	4.712	-0.111	0.912
Female	100	21.65	4.232		

<i>Indicators</i>	<i>N</i>	<i>Mean Score</i>	<i>Standard Deviation</i>	<i>T Score</i>	<i>Sig. Score</i>
<i>Competence</i>					
Male	100	20.75	4.260	-1.061	0.290
Female	100	21.36	3.860		
<i>Costumer Understanding</i>					
Male	100	20.98	4.144	0.036	0.971
Female	100	20.96	3.728		
<i>The all of Alms Service</i>					
Male	100	21.37	4.255	-0.356	0.722
Female	100	21.50	3.793		

*Significant at the level $p < 0.05$

From Table 5, it can be seen the score of variables alms service from tangibles indicator have score ($t = -0.430$; Sig = 0.668), the overall of score tangibles indicator according to male score (mean = 21.45, SD = 3.942), the tangibles indicator score by female (mean = 21.67, SD = 3.263), the score can be known that there is no difference indicator score of tangibles by male and the indicator score of tangibles by female.

Indicators of reliability score ($t = 0.353$; Sig = 0.725), the overall score of indicator reliability by male (mean = 22.08, SD = 4.216), the indicator score of reliability by female (mean = 21.88, SD = 3.791), the scores can be known that there is no difference in indicators of reliability by male with indicators of reliability by female.

Indicators of credibility score ($t = -0.111$; Sig = 0.912), the overall scores of credibility indicator by male (mean = 21.58, SD = 4.712), according to the indicator of credibility score by female (mean = 21.65, SD = 4.232), the score can be seen that there is no difference in credibility indicators by male with credibility indicators by female.

Competence indicator has score ($t = -1.061$; Sig = 0.290), overall of competence indicators according to male score (mean = 20.75, SD = 4.260), according to the competence indicator female score (mean = 21.36, SD = 3.860), the score can be known that there are no differences in score of competence indicator according male and indicators of competence by female.

It can be seen the score of indicator customer understanding ($t = 0.036$; Sig = 0.971), the overall of the indicator customer understanding scores according to male (mean = 20.98, SD = 4.144), the indicator of customer understanding score to female (mean = 20.96, SD = 3.728), the score can be known that there are no differences in customer understanding by male and customer understanding by female.

It can be seen the overall scores of the variable alms service ($t = -0.356$; Sig = 0.722), the overall score of the alms service variable by male (mean = 21.37, SD = 4.255), the overall scores of the alms service variables by female (mean = 21.50, SD = 3.793), the score can be known that there is no difference in alms services by male with alms service by female.

From Table 6 it can be seen the variable score quality of life indicators and subjective well-being have score ($t = -0.229$; Sig = 0.819), the overall of subjective well-being indicators according to male scores (mean = 30.23, SD = 5.588), the score of subjective well-being indicators by female score (mean = 30.40,

SD = 4.887), the score can be known that there are no differences in subjective well-being indicator score according by male and indicators of subjective well-being by female.

Table 6
T-Test Analysis Quality of Life by Gender

<i>Indicators</i>	<i>N</i>	<i>Mean Score</i>	<i>Standard Deviation</i>	<i>T Score</i>	<i>Sig. Score</i>
<i>Subjective wellbeing</i>					
Male	100	30.23	5.588	-0.229	0.819
Female	100	30.40	4.887		
<i>Capability</i>					
Male	100	27.05	5.381	0.028	0.978
Female	100	27.03	4.607		
<i>Fair Allocation</i>					
Male	100	21.30	4.051	1.416	0.158
Female	100	20.55	3.409		
<i>Quality of Life</i>					
Male	100	26.193	5.006	0.403	0.687
Female	100	25.99	4.301		

*Significant at the level $p < 0.05$.

Indicators of capability score ($t = 0.028$; Sig = 0.978), the overall score of capability indicator by male (mean = 5.27, SD = 5.381), the score of the capability indicator by female (mean = 27.03, SD = 4.607), the score can be known that there is no difference in male capability indicators with indicators of female capability.

Indicators of fair allocation score was ($t = 1.416$; Sig = 0.158), the overall score of fair allocation indicator according to male was (mean = 21.30, SD = 4.051), the score of fair allocation indicator according to female was (mean = 20.55, SD = 3.409), the score can be known that there is no difference indicator of fair allocation by male and fair allocation indicator by female.

It can be seen the whole of variable scores life quality was ($t = 0.403$; Sig = 0.687), the overall score of variable life quality according to male was (mean = 26.193, SD = 5.006), the overall score of the variable life quality according to female was (mean = 25.99, SD = 4.301), the scores can be known that there is no difference in the quality of life according to the male and the quality of life according to the female.

4.2.2. Correlation Analysis

To see the correlation between variables was based on the instrument answered by 200 people, through the Pearson correlation analysis.

4.2.2.1. There is Correlation of The Alms Management and Quality of Life

Correlation alms management and the quality of life seen in Table 7 of the table can be seen that the variable of alms management and the quality of life have correlation score ($r = 0.489$) showing the overall correlation of alms management and the quality of life and positive significance.

Table 7
The Correlation between Alms Management and The Quality of Life

<i>Alms Management</i>	<i>Quality of Life</i>	<i>Subjective Wellbeing</i>	<i>Capability</i>	<i>Fair Allocation</i>	<i>Quality of Life</i>
Planning		0.261**	0.132	0.203**	0.266**
Organizing		0.199**	0.262**	0.331**	0.343**
Implementing		0.234**	0.269**	0.230**	0.327**
Monitoring		0.224**	0.301**	0.230**	0.337**
Alms Management		0.346**	0.378**	0.382**	0.489**

*Significant at the level $p < 0.05$

From Table 7 it showed that variables of alms management have a strong correlation with quality of life shown by the correlation between the two indicator variables. Indicators of planning have correlation with subjective well-being (0.261), indicators of planning have correlation with fair allocation (0.203), and the quality of life (0.266). Indicators of organizing has correlation with subjective well-being (0.199), have correlation with the capabilities (0.262), have correlation with fair allocation indicator (0.331), and has correlation with quality of life (0.343). Performance indicators have correlation with subjective well-being (0.234), have correlation with the capabilities (0.269), have correlation with a fair allocation (0.230), and have correlation with quality of life (0.327). Indicators of monitoring have correlation with subjective well-being (0.224), have correlation with the capabilities (0.301), have correlation with fair allocation (0.230), and have correlation with quality of life (0.337). Overall variables of alms management have correlation with indicators of subjective well-being (0.346) have correlation with the capabilities (0.378), have correlation with fair allocation (0.382), and have correlation with quality of life (0.489), only a weak correlation shown by indicators of planning with capability indicators (0.132). Therefore, can be concluded that there is a positive correlation between alms management and high quality of life, well-managed alms for the sake of people in need is one of the purposes and targets to be achieved in the management of alms in office of religious affairs. For that in achieving the quality of life and alms management good are good.

4.2.2.2. *Thereis Correlation Between the Service of Alms and The Quality of Life*

The correlation between service of alms and the quality of life seen in Table 8, the table shows that the variable of alms service and the quality of life have correlation score ($r = 0.312$) showing the overall scores of alms service and the quality of life are positive significance.

Table 8
The correlation between the service of alms and the quality of life

<i>Service of Alms</i>	<i>Quality of life</i>	<i>Subjective wellbeing</i>	<i>Capability</i>	<i>Fair allocation</i>	<i>Quality of life</i>
Tangibles		0.225**	0.152*	0.199**	0.256**
Reliability		0.240**	0.147*	0.097	0.224**
Credibility		0.135	0.188**	0.105	0.195*
Competence		0.138	0.105	0.101	0.155*
Costumer Understanding		0.211**	0.127	0.163*	0.224**
Service of Alms		0.280**	0.216**	0.195**	0.312**

*significant at the level $p < 0.05$

From Table 8, it shows that the variable of alms service of has a strong correlation with quality of life, shown by the correlation of the two indicator variables. Indicators tangibles have correlation with subjective well-being (0.225), have correlation with the capabilities (0.152), have correlation with fair allocation (0.199), and have correlation with quality of life (0.256). Indicators of reliability have correlation with subjective well-being (0.240), have correlation with the capabilities (0.147), and have correlation with quality of life (0.224). Indicators of credibility have correlation with capabilities (0.188), and have correlation with quality of life (0.195). Competence indicators have correlation with quality of life (0.155). Indicators of customer understanding have correlation with subjective well-being (0.211), have correlation with a fair allocation (0.163), and have correlation with quality of life (0.224). Service of alms have correlation with indicators of subjective well-being (0.280), have correlation with the capabilities (0.216), have correlation with a fair allocation (0.195), have a correlation with quality of life (0.312). It can be concluded that there is a positive correlation and significance correlation between service of alms and the quality of life, as shown by their good correlation of conduction variable in service of alms as the indicators of the quality of life, although there are some alms service indicators that have a low relation with the quality of life. Improvement service of alms in office of religious affairs become a form of seriousness in dealing with alms, both in the disbursement of funds to the public as well as in counseling and guidance to the public. Alms service will not be qualified if they are not run well by qualified human resources. Therefore, it can be said that the office of religious affairs has qualified human resources is founding from alms services provided to the public in both categories. Improving quality of life can be fulfilling their improved the services of alms, an increase in alms service in office of religious affairs will improve the quality of life.

4.2.3. Regression Analysis

There is Correlation between the Management of Alms, Alms Service and Quality of Life.

The next question is whether here is a correlation between the management of alms, alms service and the quality of life. Multiple regression analysis is used for showing an index of interaction, by reference to the beta score (β), can be seen in Table 9.

Table 9
Correlation between the Management of Alms and Alms Services and Quality of Life

<i>Variable</i>	<i>B</i>	<i>Beta (β)</i>	<i>T Score</i>	<i>Sig</i>
Constant	30.170		4.847	.000
Management of Alms	.375	.434	6.402	.000
Alms Service	.101	.130	1.914	.007

*significant at the level $p < 0.05$. $r = 0.503$, $R^2 = 0.253$

Multiple regression analysis through Table 9 shows the variable of alms management, alms services and the quality of life on a significance level $p < 0.05$. Beta score (β) between the management of alms and the quality of life are ($\beta = 0.434$; $t = 6.402$; $Sig = 0.000$). From the research it can be said that the management of alms act as the cause or a fortune teller for improving quality of life, low or high quality of life can be affected by the management of alms. Multiple regression analysis through, the Table 9 shows services of alms have correlation and the quality of life on a significance level $p < 0.05$. Beta score (β) services of alms

with quality of life are ($\beta = 0.130$; $t = 1,914$; Sig = 0.007). Therefore, it can be seen that service of alms has a role as a cause or a fortune teller to the low or the high quality of life.

5. DISCUSSION

From the research has found that the management of alms, alms services and quality of life are in a good level. Management of alms, alms services in the office of religious affairs in good conditions, the management of alms and alms service in good condition, it means that the office of religious affairs has the qualified human resources, who know and understand the importance alms to the improvement of the quality life society.

The survey results revealed that no difference in the management of alms, alms services and quality of life according to gender, the whole of public have the judgment and the same understanding of the alms management, alms services and quality of life. Improvement management of alms and alms services can have a positive impact on the improvement and enhancement of public welfare.

Management of alms and alms services have correlation with the quality of life, quality of life affected by the management and alms service, it is seen from the research results. It can be said that the quality of life will be met if the improved management and alms service in the Office of Religious Affairs. This is in accordance with Sedarmayanti (2004) said that the success or failure organization in achieving vision and mission are highly dependent on the sustainability of human (human resources). Through good management, organization maintains the members trust to improve the reputation and influence the members through interaction built.

Alms will reach the people need, effective and efficient if managed by people who are professional and have high performance. Therefore, if the system and the planning process, organizing, directing, budgeting and supervising system are not good, the overall of management process is not smooth so that the process of achieving the goal will be disrupted or fail (Qalyubi, 2007).

Alms, as well as worship, even an obligation concerning as social functions. It is taklif al-nafs (personal liability), because it involves the imposition of alms to the self and the soul of a Muslim (Nasution, 1992). Office of Religious Affairs realized with the increasing acceptance of alms received, many people who can be helped in welfare of their lives. Alms cater to people who need help so that they are able to improve their lives. Alms can help, meet and help people to cope the difficulties encountered and felt by the public (Darwis, 1996).

In an effort to improve the quality of life begins with the repair and improvement of the management of alms and alms service, it is necessary for the good performance of the employees in the office of religious affairs to be professional, trustworthy, reliable and have a clear work program and organized, are able to manage alms, either uptake and distribution with a directional, so to improve the quality of life. Therefore, in an effort to improve the quality of life it takes the management of alms and good service of alms.

6. CONCLUSION

It can be concluded from the management of alms, alms services and quality of life in good condition, and the lack of knowledge and understanding, the differences in the management of alms, alms services and quality of life by men and women. Quality of life can be improved and empowered with their alms,

alms cater to people who can not afford, so that they can improve their lives. Alms is obligatory for the Muslims who have wealth in excess.

Improving quality of life can be implemented by the management of alms and services of alms. Alms management related to planning, organizing, implementing and monitoring of alms to be distributed for people need. Professionalism and high performance required in improving and developing the management and alms service. The improvement of the quality of human resources is needed if it wants to improve and to develop management and alms service in the Office of Religious Affairs.

Creating a good management and professional so many ways to do one of them with their outreach to the public about the alms provisions, so that they are aware of the value, purpose and wisdom of the alms; inventory of those obligatory alms and those entitled to receive alms and detect mustahiq (people who receive alms) more needy, Amil is really trusted person, being honest and sincere, so to create public trust in amil, their alms and principles of good management and professional manner, meaning and social function in alms goals has been achieved optimally. Target distribution of alms destined for people need, the poor, amil (committee alms), muallafah (new convert to Islam), slaves, the debtors, people who fight in Allah's way, and the traveler.

In order to the management of alms could be held as well as possible it must be done in a professional manner with the completeness of a clear organizational structure, which explicitly shows the duties and authorities of each part, must have a job program on the ways of collecting alms and distribution. Besides that, need for financial statements that accounted for each year. If necessary, it can be established that the regulatory will control every step of works in the manager, it is to avoid any misappropriations that may be made by the management.

With professional management, is expected distribution system will hit the target, the alms goal is to help and to cope with poverty will be achieved. Besides that, the professional management will make the institution as an institution that has an understanding into the organization's management that emphasizes the functions of planning, organizing and controlling.

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