

THE ROLE OF VOLUNTARY SHARING CONTAGION TO STRENGTHEN THE PERFORMANCE OF BAZNAS IN INDONESIA

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Abstract: *This study aims to develop an empirical model of intervening Planned Behavior Theory through a novel construct namely voluntary sharing contagion in improving the performance of National Amil Zakat Agency (Baznas). Voluntary sharing contagion is a synthesis of Social Capital Theory, Knowledge Sharing Theory and Contagion Theory. All the State Civil Apparatus (ASN) in the Banten Provincial Government Center Area (KP3B) became the study population. Samples were selected using probability sampling technique, in which the number is determined using the Yamane formula. Data were collected through a questionnaire, which obtained 220 data set. Data were then analyzed using Partial Least Squares (PLS). It was found that (1) there was a positive and significant effect of the construct of attitude on the construct of intention to pay zakat, (2) there was a positive and significant effect of the construct of subjective norm on the construct of intention to pay zakat, (3) there was a positive and significant effect of the construct of behavioral control on the construct of intention to pay zakat, (4) there was a positive and significant effect of the construct of attitude on the construct of voluntary sharing contagion, (5) there was a positive but not significant effect of the construct of voluntary sharing contagion on the intention to pay zakat, (6) there was a positive and significant effect of the construct of voluntary sharing contagion on the performance of Baznas, (7) there was a positive but not significant effect of the construct of intention to pay zakat on the performance of Baznas*

Keywords: Zakat; voluntary sharing contagion; Performance of Baznas in Indonesia

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I. Introduction

Muslims have to meet certain requirements, one of which is Zakat. It is the principle and the main pillars of Islamic teachings and is an obligation which functions to equalize wealth between the rich to the poor people. Hafidhudin (2013) states that one effort to redistribute assets and wealth to equalize economic growth of a country to be enjoyed by all levels of society is by encouraging the development of zakat, infaq and shadaqah (ZIS). However, there is no proper awareness from Muslims to understand and implement it.

The results of a study conducted by BAZNAS showed that the potential of national zakat in 2015 reached Rp.286 trillion. Such finding was

obtained through an extrapolation method that considered GDP growth in previous years. The potential of zakat around Banten Province, Indonesia is estimated to be 5 trillion rupiahs, but only 0.1% or around 50 billion rupiahs were collected during 2012-2018 and the previous year. This phenomenon not only occurs at the Banten Provincial Amil Zakat Agency (Baznas) but also occurs in other Provincial Baznas in Indonesia.

Zakat is potential to financially solve the poverty and injustice problems in Indonesia since the majority of the population in Indonesia is Muslim. However, until present the zakat management institutions only collected about 1% of the potential zakat. Law Number 23 of 2011 concerning Management of Zakat has been legitimized as a regulation as an effort of elaboration of the legal basis of zakat provided in

Al-Quran Tawbah Al-Quran verse 103 which is expected to increase zakat collection in Indonesia.

There are still found contradictions between the results of previous study on improving the organizational performance through attitude variable. Several studies evidenced that attitude variable could improve the performance of an organization (Villalonga and Amit, 2006; Wesley, 2010; Hettiararchchi and Jayarathna, 2014; Kodikal and Rahiman, 2017). Meanwhile, the studies conducted by Mannarino et al. (2008), Navarro et al. (2009), Gordini (2012), Korompis et al. (2017) found contradictive findings regarding negative values on attitude variable which indicated a decrease in employee performance if there is an increase in work attitude by 1 unit.

Therefore this study aims to offer novelty to bridge the differences of statements regarding attitude and organizational performance variables to provide a potential to improve the performance of Baznas in Indonesia.

2 Theoretical Framework

Huda et al. (2012), Sepryana et al. (2013); Aji (2014), Nuryana (2016) and Nurhadi et al. (2017) have conducted studies regarding muzakki's intention in paying zakat by using the Planned Behavior theory. They intended to explore the effect of the driving force in a person on zakat payment activities. However, those studies were still not able to increase the realization of zakat collection. Similar with a company, Baznas institution is seen as a "going concern" that exists and grows and should maintain competitive advantages to produce performance that guarantees its sustainability. In general, the use of theories below is part of management science that is widely used by companies to improve company performance.

2.1. Planned Behaviour Theory

There are three conceptual determinants of intention postulated through The Planned Behavior theory developed by Ajzen and Fishbein (1990). Intention is determined by the variables of attitudes towards behavior, subjective norm, and perceived behavioral control. According to the planned behavior theory, intention is influenced by three factors: (1) Attitudes towards behavior that indicates the level of personal evaluation towards a particular behavior, whether it is good or poor. (2) Subjective norm is a social factor that

indicates perceived social pressure to conduct or not conduct an action or behavior. (3) Perceived behavioral control, a variable which indicates the ease or difficulty of taking action and is considered as a reflection of previous experience along with anticipated obstacles or barriers.

2.2 Sosial Capital Theory

The concept of social capital develops based on the idea that society members cannot individually overcome various problems they have. There should be togetherness and good cooperation from all community members with the same interest to manage such problems. Ancok (2003) states that Islam reveals the importance of social capital as provided in Al-Quran surah Al-Hujarat verse 13 where during the creation of humans, Allah SWT has made people in various nations and tribes. Furthermore, the term of social capital first explained in 1916 during the discussion about efforts to build a community learning center by Hanifan 1916 as described in his writing entitled "The Rural School Community Center. In this article, social capital involves good will, a sense of friendship, mutual sympathy, and social relations and close cooperation between individuals and families which then form a social group. Moreover, Ferdinand (2005) suggests that the concept of social capital is characterized by the development of internal and external organizational networks, the development of social networks, the development of trust, strengthening of work norm and relationships between people and between organization, Development of social cohesion, development of the norms of Reciprocity and the development and maintenance of cooperation.

2.3 Knowledge Sharing Theory

Van den Hoof and De Ridder (2004) defines knowledge sharing as a reciprocal process whereby individuals exchange knowledge (tacit and explicit knowledge) and jointly create new knowledge (solutions). Such definition involves the concept of providing and gathering knowledge. Providing knowledge refers to communicating knowledge regarding one's personal intellectual capital to others, and gathering knowledge refers to consulting with colleagues by sharing the information or intellectual capital they have (Maulana; 2018). Based on the view of Lee and Choi in Al-Gharibeh (2011), the main factors for managing knowledge include enablers, processes and organizational performance. According to Lin (2007), enabler is a mechanism to support

individual and organizational learning, as well as to facilitate employees in knowledge sharing with each other or within teams or work units. Siowkurur et al. (2016) divided enablers to be several aspects namely Information Technology, Organizational Structure, Leader Support, Trust and Learning Ability that can affect employee performance. Matzler et al. (2008) defines knowledge sharing as a very important factor in an organization to be able to develop skills and competencies and increase value for organization.

2.4 Contagion Theory

The term contagion or transmission was initially used in immunology, but later it was adapted to various fields of study including marketing, finance or psychology. Gustave Le Bon (1960) in Benson et al., (2007) suggests that individuals are assimilate by the crowd and create psychological unity that could change a person's emotions, thoughts and normal behavior. Furthermore Muller and Kendall (2004) in Benson et al., (2007) also explains three mechanisms within transmission that create group behavior, namely anonymity, contagion, and ease of effect. The theory of contagion attempts to explain that attitudes and behavior network transmission is performed through network. Hatfield, Cacioppo, & Rapson, (1994, p. 5) in Wycislak (2016) defines Emotional Transmission as the tendency to automatically mimic and synchronize facial expressions, vocalizations, postures and movements with others and, consequently, to meet emotional need. Mehl et.al in Wycislak (2016) defines *Contagion as the co-movement in excess of that implied by the factor model, i.e. above and beyond what can be explained by fundamentals taking into account their natural evolution over time*".

2.5 Synthesis

Based on the three theories described above, namely Social Capital Theory (Ferdinant; 2005), Knowledge Sharing Theory (Siowkurur; 2016), Contagion/Transmission Theory (Wycislak; 2016), the author proposed a novelty as an intervening variable namely Voluntary Sharing Contagion which is defined as dissemination of knowledge on social behavior based on collective actions as a form of social responsibility of the members of community groups based on trust, norms, networking strength and leadership strengthening.

2.7 Development of Hypotheses

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2.7.1 Correlation between Attitude and Intention

A study conducted by Wahyudin et al. (2017) in Purwokerto evidenced a positive effect of Attitude on Behavioral Intention. Thus, the better pr positive the attitude regarding paying zakat, the stronger the interest of respondents towards Muzakki's intention to pay zakat. Such strong positive attitude of respondents was duw to their beliefs that paying zakat is very useful and important thing for their lives.

Likewise, a study conducted by Nurhayadi et al. (2017) in Serang indicated a significant effect of attitude on Behavioral Intention in paying income zakat for lecturers. Thus, the higher a person's attitude towards behavior, the higher his intention to behave obediently through paying income zakat.

In light of the previous study findings, a hypothesis can be developed as follows:

H1: There is a positive and significant effect of attitude on the intention to pay zakat

2.7.2 Correlation between Subjective Norm and Intention

A study conducted by Khaddafi et al. (2014) at Baitul Mall Lhokseumawe evidenced a significant effect of Subjective Norm on one's intention in paying trade zakat.

In line with it, Wahyudin et al. (2017) also found a positive effect of subjective norm on Behavioral Intention. The stronger the perceived social pressure to be involved, the stronger the muzakki's interest or desire to pay zakat.

In light of the previous study findings, a hypothesis can be developed as follows:

H2: There is a positive and significant effect of subjective norm on intention to pay zakat

2.7.3 Correlation between Behavioral Control and Intention

Wahyudin et al. (2017) proposed a study conclusion regarding a positive effect of Perceived Behavioral Control on Behavioral Intention. Based on the study, the higher the perceived behavioral control through the existence of facilities and infrastructure to facilitate zakat payment or zakat payment channeling, the stronger the muzakki's interest or desire to pay zakat in Purwokerto.

A study conducted by Nurhayadi.et al. (2017) suggested an effect of perceived behavioral

control on the intention of behavior to pay income zakat. This indicated that the higher the perceived behavioral control of a person to his behavior, the higher his intention to behave obediently through paying income zakat.

In light of the previous study findings, a hypothesis can be developed as follows:

H3: There is a positive and significant effect of behavioral control on the intention to pay zakat

2.7.4 Correlation between Attitude and Voluntary Sharing Contagion

Bain dan Hicks (cited in Krishna dan Shradder, 2000) explained that the cognitive dimension was related to values, attitudes and beliefs that effected trust, solidarity and reciprocity which further lead to the creation of cooperation in society to achieve common goals.

Limbong et.al (2014) conducted s study regarding securities investment and found a significant effect of knowledge and understanding in the process of presenting financial statements on the level of trust of the information users.

In light of the previous study findings, a hypothesis can be developed as follows:

H4: There is a positive and significant effect of attitude on voluntary sharing contagion.

2.7.5 Correlation between Voluntary Sharing Contagion and Intention

A study conducted by Hapsari et.al (2017) evidenced a positive effect of the role or contribution of communication networks to public participation in social movements in which actors with a lot of contact with other people could motivate networks and disseminate information.

Organizational culture is a cognitive framework that involves norms and expectations by each member of an organization group (Kusumawati, 2008). A study conducted by Kumar et al. (2012) evidenced a significant effect of organizational culture and organizational commitment on employees' intention to resign from the company. When a strong organizational culture encourages high organizational commitment, it will eventually foster a sense of comfort and security to continue working within the company so as to decreases the possibility of resign from the company.

In light of the previous study findings, a

hypothesis can be developed as follows:

H5: There is a positive and significant effect of Voluntary Sharing Contagion on the intention to pay zakat

2.7.6 Correlation between Voluntary Sharing Contagion and Performance

A study conducted by Oliveira (2013) which sugested that social capital elements from the structural dimension with the relational dimension of trusts and social capital, as well as the Cognitive dimension through mutual norm had an effect on the business performance of a company. It is in line with a study conducted by Yuwono (2017) found a significant effect of structural dimension (relation and position) on business performance and a significant effect of relational dimension such as trust and responsibility because comfortable work environent would encourage performance in business. Furthermore, cognitive dimension including norm, similarities in thinking and access to information and knowledge could create an opportunity which then encouraged company performance.

In facilitating knowledge sharing theory described by Choi (2002), Syifani (2016) propped 5 factors that affected employee performance namely Trust, Leadership Support, Information Technology, Organizational Structure and Learning Ability.

The study conducted by Syifani (2016) is supported by a study conducted by Maulana (2018) which found a significant effect of knowledge sharing on employee performance. Humans as resources in the company/agency were expected to be able to utilize and increase resources in complete and optimal manners to increase productivity, which was then followed by the quality creation of work relationships which is full of tolerance and mutual development.

Wycislak (2016) states that *"In the case of contagion within a company, the decisive role is played by its organisational culture and leadership"*. Organizational Culture and Leadership will determine contagion or transmission within the company. The study results showed that the existence of a leader would create a positive effect of contagion to achieve performance in the company.

In light of the previous study findings, a hypothesis can be developed as follows:

H6: There is a positive and significant effect of Voluntary Sharing Contagion on the

Performance of Banten Provincial Baznas

2.7.7 Correlation between Intention and Performance

The effect of behavioral intention on behavioral performance has been evidenced empirically. In study on the behavior of taxpayers, Hanno and Violette (1996) found a strong correlation (0.58) between the intention to comply with taxation and regulations and related behavior. In a review of 87 studies using the reasoned action theory, Sheppard et al. (1988) found a strong correlation (0.53) between intention to behave and the behavior itself (in Weldman 2002). Nurofik (2013) also found a positive effect of intention to disclose

Corporate Social Responsibility (CSR) on CSR disclosure. The higher the intention to disclose the CSR, the broader the CSR disclosure to be carried out so as to improve the company's performance.

In light of the previous study findings, a hypothesis can be developed as follows:

H7: There is a positive and significant effect of intention to pay zakat on the performance of Banten Provincial Baznas

Based on the explanation described above, the author proposed an empirical model or study framework that is illustrated in Figure 1 as follows:

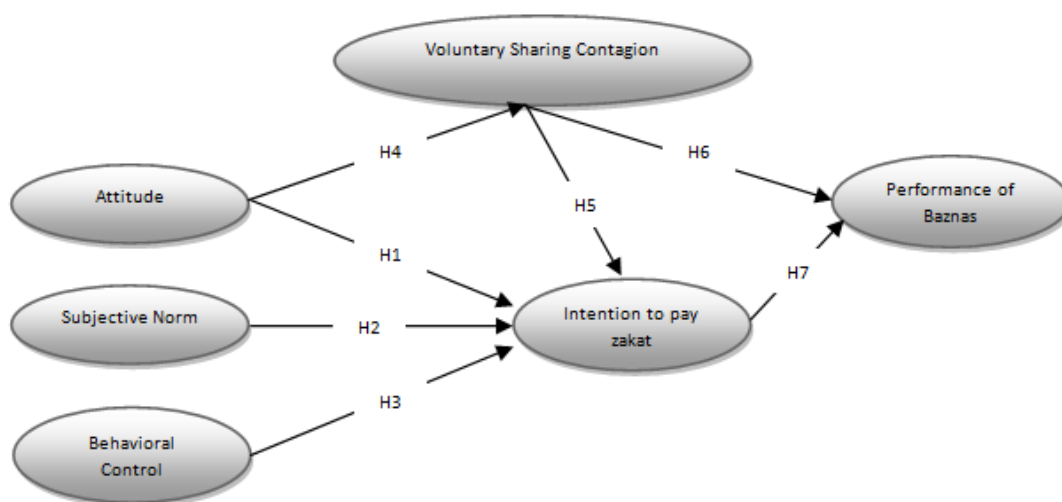


Figure - 1: Empirical Model of the Study

3 Methods

A survey approach was applied. 5 (five) independent variables (exogenous variables/predictor variables) were involved in this study namely attitude (X1), subjective norm (X2), behavioral control (X3), voluntary sharing contagion (X4) and intention (X5) and there was 1 (one) dependent variable (endogenous variable) namely performance (Y) which was measured using interval scale of 1 to 10 and the technical analysis used Smart Partial Least Square Version 3.2.8. Data analysis and study hypothesis test used Partial Least Square (PLS) application since it can process formative and reflective indicators. Social identity and group norms were variables with formative indicators, while trust and behavior were reflective variables. SmartPLS version 3.2.8 was used as an analysis tool for data that are not normally distributed. The measurement model consisted of 6 constructs was

designed using SmartPLS version 3.2.8

The following variable and variable indicators have been used in previous studies which were also used in the current study. The first was Attitude (X1) which was operationally defined as individual behavior as a response to what was liked and disliked in paying zakat based on understanding, knowledge and trust. The indicators were (1) understanding, (2) knowledge and trust. Furthermore, subjective norm (X2) which was operationally defined as a person's tendency to pay zakat that was affected by the surrounding people and figures considered influential in lives. The indicators were (1) family and (2) role model. Then behavioral control (X3) which was operationally defined as individual perceptions to make zakat payments based on one's ability and belief in various situations and conditions. The indicators were (1) ability, (2) beliefs and (3) controls.

The next variable was voluntary sharing contagion (X4) with the first dimension of trust

which was operationally defined as an individual's positive attitude consisting of beliefs, expectations and possessions of an organization/institution of zakat. The indicators were (1) beliefs and (2) expectations. The second dimension was the norm which was operationally defined as individual perceptions of values/habits and expectations of goals to be achieved in an organization/institution of zakat. The indicators were (1) constructive values and (2) goals. The third dimension was the network which was operationally defined as the use of information technology to facilitate communication to realize an interaction or information exchange. The indicators were (1) social media networks, (2) ATM link networks and (3) internet banking. The fourth dimension was leadership which was operationally defined as behavior patterns that direct, regulate and effect individuals or groups as subordinates to achieve certain goals. The indicators were (1) goal setting and (2) feedback. Furthermore the intention variable (X5) which was operationally defined as behavioral tendencies carried out with the intention of obeying the rules and the obligation to realize a goal aspired. The indicators were (1) goals and (2) obligation. The dependent variable was the performance which was operationally defined as comparison of the achievement of individuals or groups in a certain period of time. The indicators were (1) increase in the number of muzakki, (2) increase in zakat funds and (3) muzakki satisfaction.

4. Results

4.1. Description of the respondent's profile

4,048 State Civil Apparatus (ASN) in the Banten Provincial Government Center Area (KP3B) became the study population. 220 samples were analysed and a questionnaire was used to collect the data. 57.7% or 127 respondents were male and the remaining of 42.3% or 93 respondents were female. Regarding the education level, 62.7% of respondents had completed their undergraduate level, 18.6% of respondents had completed the postgraduate (Master) level and the remaining of 18.6% had completed the high school level. Regarding income level, the majority of respondents had income of 4.5 million to 7 million per month or as much as 41.8% and then 36.4% of respondents had income of above 7 million per month and 21.8% of respondents had income of below 4.5 million.

4.2. Validity and reliability

Based on the fit model index, it was concluded that the measurement model was considered feasible. Internal consistency in each construct showed a high correlation between each measurement item. The results of the assessment of the validity and reliability of the instrument were made based on the analysis of the outer model. The convergent validity was assessed using outer loading of >0.7 , and average variance extracted (AVE) of >0.5 .

Table - 2 : Results of Validity and Reliability Tests

Variable	Indicator	Cross-Loading Factor						Composite Reliability
		Attitude	Subjective Norm	Behavioral Control	Voluntary Sharing Contagion	Intention	Performance	
Attitude	Sk1	0.748	0.377	0.472	0.512	0.467	0.422	0.859
	Sk2	0.863	0.517	0.518	0.390	0.645	0.437	
	Sk3	0.840	0.477	0.534	0.389	0.639	0.393	
Subjective Norm	NS1	0.471	0.913	0.475	0.356	0.456	0.384	0.927
	NS2	0.564	0.946	0.598	0.462	0.574	0.475	

Behavioral Control	KP1	0.480	0.461	0.863	0.504	0.587	0.442	0.872
	KP2	0.606	0.559	0.896	0.483	0.667	0.478	
Voluntary Sharing Contagion	Kpc1	0.405	0.382	0.474	0.798	0.425	0.569	0.933
	Kpc2	0.415	0.325	0.471	0.836	0.385	0.612	
	Nm1	0.388	0.278	0.401	0.786	0.343	0.578	
	Nm2	0.455	0.368	0.464	0.831	0.413	0.609	
	Jr1	0.519	0.435	0.459	0.752	0.515	0.706	
	Jr2	0.327	0.296	0.374	0.713	0.377	0.514	
	Kpm1	0.421	0.337	0.428	0.834	0.380	0.770	
	Kpm2	0.375	0.390	0.438	0.816	0.425	0.714	
Intention to pay zakat	Nt1	0.419	0.400	0.467	0.383	0.747	0.285	0.812
	Nt2	0.722	0.516	0.688	0.467	0.901	0.418	
Performance of Baznas	Kj1	0.554	0.467	0.514	0.749	0.473	0.890	0.903
	Kj2	0.468	0.414	0.471	0.745	0.400	0.920	
	Kj3	0.278	0.325	0.369	0.593	0.237	0.795	

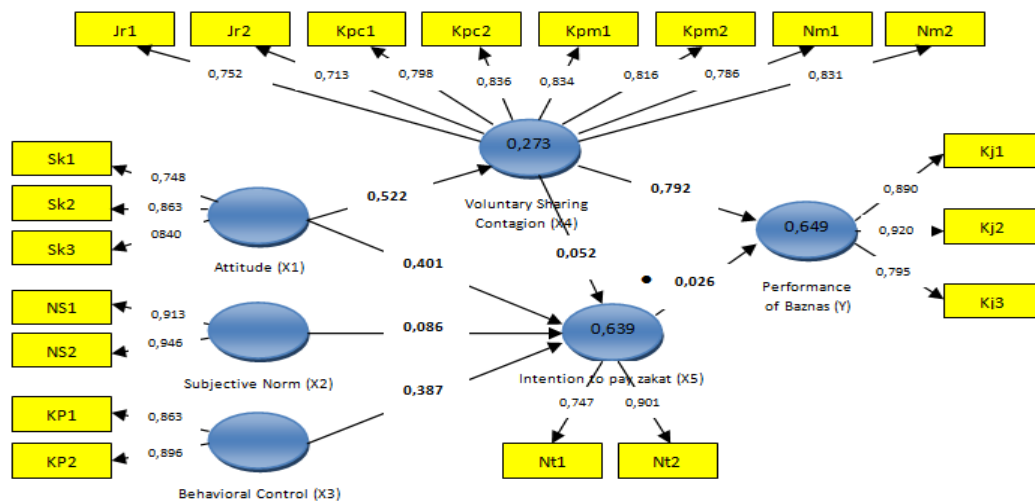
Source: Primary data processed with SEM-PLS (2019)

The value of cross loading indicators of each variable was higher than the correlation value with other variables in the model. Thus, no indicator showed a higher value on other variables compared to the value on the variable itself. Therefore, it can be concluded that each variable in this study had good discriminant validity. Furthermore, all variables had a composite reliability value of more than 0.7; namely Attitude variables (0.859), Subjective norm (0.927), Behavioral Control (0.872), voluntary sharing contagion (0.933), Intention (0.812) and Performance (0.903). Therefore all variables were reliable. The results of convergent validity test,

discriminant validity, and composite reliability are presented in Table 2.

Path coefficient and its significance value were used as references for hypothesis test. Based on the path coefficient values in Figure 3 below, there was a positive effect of attitude on intention (H1), Subjective norm on Intention (H2) and Behavioral Control on Intention (H3). Meanwhile, the test results also found a positive effect of attitudes on voluntary sharing contagion (H4), voluntary sharing contagion on Intention (H5), voluntary sharing contagion on Performance (H6) and Intention on Performance (H7).

Figure – 3 : Structural Model Test



Source: Primary data processed with SEM-PLS (2019)

The path coefficient value shows significance in the hypothesis test with the T-Statistic value of more than 1.96 for the hypothesis at 5 percent alpha.

Table – 3 : Coefficient values (Original Sample), Standard Error and T-Statistics

Hypothesis	Original Sample (O)	Average Sample (M)	Standar Deviasi (STDEV)	T Statistik (O /STDEV)	P Values	Result
Behaviour Control (X3) -> Intention to pay zakat (X5)	0,387	0,381	0,072	5,378	0,000	Accepted
Intention(X5) -> Performance of Baznas (Y)	0,026	0,021	0,068	0,382	0,703	Not Accepted
Subjective Norm (X2) -> Intention to pay zakat (X5)	0,086	0,082	0,066	1,309	0,191	Not Accepted
Voluntary Sharing Contagion (X4) -> Performace (Y)	0,792	0,799	0,047	17,001	0,000	Accepted
Voluntary Sharing Contagion (X4) -> Intention to pay zakat (X5)	0,052	0,058	0,060	0,863	0,389	Not Accepted
Attitude (X1) -> Intention to pay zakat (X5)	0,401	0,408	0,079	5,104	0,000	Accepted

Attitude (X1) -> Voluntary Sharing Contagion (X4)	0,522	0,528	0,073	7,112	0,000	Accepted
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Source: Primary data processed with SEM-PLS (2019)

4.3. Discussion

Based on the coefficient value of the effect of Attitude on Intention of 0.401, it was found a positive effect of attitude with a statistical T value of 5.104. Since this value was higher than T table of 1.96, the hypothesis was accepted. This was also supported by the average index for attitudes of 92.62, which meant that the intensity of the response towards the attitude of the respondents was high. The findings are in line with the study conducted by Wahyudin et.al. (2017) and Nurhayadi.et.al (2017) which evidenced a positive effect of Attitude on Behavioral Intention. Therefore, the better the Attitude or the more positive the zakat, the stronger the interest of the respondent's desire towards the intention to pay zakat.

Based on the coefficient value of the effect of Subjective norm on Intentions of 0.086, it was found a positive effect of subjective norm with a statistical T value of 1309. Since this value was lower than T table of 1.96, the hypothesis was rejected which indicated that subjective norm had no significant effect on intention. This result was in contrast with the results of a study conducted by Khaddafi et al. (2014) which evidenced a significant effect of Subjective norm on the intention of someone to pay trade zakat.. Likewise, the study conducted by Wahyudin et al. (2017) evidenced a positive effect of subjective norm on Behavioral Intention. Therefore, the stronger the perceived social pressure to be involved, the stronger the interest or desire of muzakki to pay zakat.

Based on the coefficient value of the effect of behavioral control on intention of 0.387 it was found a positive effect of attitude with a statistical T value of 5.378. Since this value was higher than T table of 1.96, the hypothesis was accepted which indicated a significant positive effect of behavioral control on intention. This was also supported by the average results of the index for behavioral control of 88.18, which meant that the response intensity was high for the behavioral control variables of the respondents. A study conducted by Wahyudin et.al. (2017) was in line with the current study, which found a positive

effect of Perceived Behavioral Control on Behavioral Intention (intention to behave/interest). Thus, the higher the perceived behavioral control through the existence of facilities and infrastructure to facilitate zakat payment or zakat payment channeling, the stronger the muzakki's interest or desire to pay zakat. The results are also in line with the study conducted by Nurhayadi.et.al (2017) which found a significant effect of perceived behavioral control on the intention of behavior to pay income zakat. Therefore, the higher the perceived behavioral control of a person to his behavior, the higher his intention to behave obediently through paying income zakat.

Based on the value of the coefficient of effect of attitudes on voluntary sharing contagion of 0.522 it was found a positive effect of attitude with a statistical T value of 7.112. Since this value was higher than T table of 1.96 so the hypothesis was accepted which indicated a positive and significant effect of attitude on voluntary sharing contagion. A study conducted by Limbong.et.al (2014) regarding securities investment proposed knowledge and understanding as the indicators of attitudes in the process of presenting financial statements which showed a significant effect on the level of trust of the information users. This study findings are also supported by the study conducted by Krishna et.al. (2000) which found a correlation between cognitive dimensions and values, attitudes and beliefs that effected trust, solidarity and reciprocity which then lead to the creation of cooperation in society to achieve common goals.

Based on the coefficient value of the effect of voluntary sharing contagion on Intention of 0.052, it was found a positive effect of voluntary sharing contagion with a statistical T value of 0.863. Since this value was lower than T table 1.96, it indicated that the proposed hypothesis was rejected, thus voluntary sharing contagion had no significant effect to intention. Such finding is in contrast with the study conducted by Kumar, et al (2012) in the context of the company which found a significant effect of organizational culture and organizational commitment on the intention of employees to leave the company. It showed the correlation between the variables in this study.

When a strong organizational culture created a high organizational commitment, it would eventually foster a sense of comfort and security to continue to work in the company so that it minimized the possibility of resign ((Suseno, et al. 2020).

Based on the coefficient value of the effect of voluntary sharing contagion on Performance of 0.792 it was found a positive effect of attitude with a statistical T value of 17.001. Since this value was higher than T table of 1.96, the proposed hypothesis was accepted which indicated a positive and significant effect of Voluntary Sharing Contagion on the performance of the Banten Province Baznas. The average index value was 84.89, which indicated a high response intensity for Voluntary Sharing Contagion variable of the respondents. The study findings are in line with a study conducted by Oliveira (2013) on social capital elements, determined from the structural dimensions of Relations or Networks, Leadership and from the relational dimensions of Trusts and elements of social capital and from the positive dimension of Mutual Norms which affected the business performance of a company. The results of previous study conducted by Maulana (2018) and Suseno et al., (2020) evidenced a significant effect of knowledge sharing on employees performance. Moreover, Humans as resources in the company/agency were expected to be able to utilize and increase resources in complete and optimal manners to increase productivity, which was then followed by the quality creation of work relationships which is full of tolerance and mutual development. A study conducted by Wycislak's (2016) also found that the existence of a leader would create a positive effect of contagion to achieve performance in the company.

Based on the coefficient value of the effect of Intention on Performance of 0.026 it was found a positive effect of Intention with a statistical T value of 0.382. Since this value was lower than T table 1.96, then the hypothesis was rejected which indicated a positive but not significant effect of Intention on Baznas Performance. Such finding is not in line with the study conducted by Nurofik (2013) which evidenced a positive effect of the intention to disclose Corporate Social Responsibility (CSR) on CSR disclosure. Therefore, the higher the intention to disclose the CSR, the broader the CSR disclosure would be

carried out so as to improve the company's performance (Yusuf and Suseno, 2020).

5 Conclusions

Development of the performance of Baznas could be performed by influencing a person's attitude towards zakat through a novel construct of voluntary sharing contagion. The study problem has been answered by the study findings in terms of a process to increase *muzakki's intention* to pay zakat so that the receipt of zakat as the proxy of performance of Baznas might increase.

The higher a person's knowledge and understanding of zakat and belief to obtain a reward by giving zakat, the stronger he will evaluate and positively perceive the activities of disseminating knowledge regarding social behavior in a group of people. In this case, social behavior was determined as information on zakat funds distribution conducted by Baznas in accordance with the programs that have been established. The goal is to encourage other people to behave in the same way that is to make zakat payments to Baznas. In turn, it would have a positive effect on the performance of Baznas in Indonesia. This encouragement may exist due to a person's belief towards Baznas, the ease of obtaining information through social networks used, and the will of upholding the existing norms within the community.

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