Analysis of Lazismu's Performance in Alleviating Poverty in Makassar City

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A R T I C L E   I N F O

A B S T R A C T

This study analyzes the performance of LAZISMU in alleviating poverty in Makassar City. With a quantitative approach and explanatory research type, this study aims to describe and analyze the relationship between LAZISMU performance (independent variable) and poverty alleviation (dependent variable). Secondary data were obtained from LAZISMU Makassar, supplemented by primary data through interviews. The location of the study was at the LAZISMU Makassar office, for 2 months. The population of mustahik was 1,875 people, with a sample of 95 respondents taken through purposive sampling and the Slovin formula. Data collection techniques used documentation and questionnaires (Likert scale). LAZISMU performance was measured by institutional trust, management quality, ZIS utilization, and donor services, while poverty alleviation was measured by housing conditions, access to education, health, and employment of beneficiaries. This study is expected to provide a comprehensive understanding of LAZISMU's contribution to poverty alleviation in Makassar.

INTRODUCTION

Poverty is seen as part of the development problem, characterized by unemployment and underdevelopment, which then escalates into inequality across various socio-economic aspects and dimensions. Simultaneously, this reality not only poses its own challenges but also reveals a flawed mechanism and process within development. Poor communities generally lack entrepreneurial skills and have limited access to economic activities, leaving them far behind those with greater potential. This unequal competition leaves those who are less advantaged even further behind. In the process, this phenomenon gives rise to issues of unequal income distribution and, subsequently, a gap in welfare.. (Yahyatullah et al., 2023)

Poverty is one of the main problems facing Indonesia. This phenomenon reflects a situation where individuals or groups are unable to meet basic needs such as adequate food, shelter, education, clothing, and employment. The problem of poverty is complex and ongoing, despite a decline in the national poverty rate in March 2023, with the poverty rate recorded at 9.36% (BPS Indonesia, 2023). However, poverty remains a deep-seated issue in certain areas, such as Makassar City. Poverty in this area is not only related to low economic capacity, but also limited access to education, health care, and decent employment.(Tri Putri & Katon Mahendra, n.d.)

Poverty is one of the problems experienced by a country. Poverty is a low standard of living, namely the level of material deprivation in a number of people compared to the standard of living of society in general. Poverty is a multidimensional problem because it is related to the inability to access in terms of economic, socio-cultural, political and community participation (Awwahah, 2022). The problem of poverty is very long, and in a long time, like the age of humans themselves, and the main elements of the problem involve various forms or characters of human life. Prof. Dr. Emil Salim in Hartomo said that the meaning of poverty is a condition described as a lack of income to meet basic living needs. Meanwhile, according to Cahya Dicky Pratama, poverty is the inability to meet the minimum standard of basic needs which include food and non-

food needs. Poor people are people who are below a certain limit or called the poverty line. The poverty line is the rupiah value that must be spent to meet the needs of life, both minimum food needs and minimum non-food living needs.(Awwahah, 2022)

Poverty describes a condition of low ownership and income, or more specifically, a condition where basic human needs, namely food, shelter, and clothing, cannot be met. Poverty is a complex problem that involves various aspects of human life. Poverty is an abstract concept, which can be defined differently depending on the experience and perspective of the evaluator/analyst. The concept of poverty has been expanded with the increasing complexity of the causal factors, indicators, and other surrounding issues. Poverty is no longer viewed solely from an economic perspective but has expanded to include social, health, and educational dimensions. Several definitions describe this state of deprivation. One such definition is that used by the Central Statistics Agency (BPS), which describes poverty as an individual's inability to meet the minimum basic needs for a decent life. This alternative term for poverty initially emerged from the large number of individuals and even groups of people whose prosperity index is below the average of the applicable minimum needs.(Bahri & Arif, 2020)

Poverty can be caused by low incomes, limited employment opportunities, slow economic growth, income inequality, and inadequate educational facilities and healthcare. Poverty can damage faith, morals, and logical thinking within families and communities. Therefore, poverty requires special attention from both the government and non-governmental organizations. Efforts to reduce poverty in Indonesia include creating jobs, equalizing income distribution among social groups, and providing adequate educational facilities and healthcare. Islam also offers a solution for poverty alleviation through zakat (alms).(Awwahah, 2022)

The number of poor people in Makassar City (thousands) from 2022 to August 2024 is based on data from the Makassar City Statistics Agency (BPS). The following table shows the data:

Table 1.1 Number of poor people in Makassar City

Region Makassar City	Number of Poor People in Makassar City (Thousand People) 2022 - 2024		
	2022	2023	2024
	71, 83	80, 32	79, 53

LAZISMU was established based on the problem of poverty in the community and the efforts of zakat which is believed to be able to contribute to poverty alleviation in the community, the large potential of zakat and with good management and utilization is expected to provide a significant impact. Therefore, it is very important to continue research on the performance of LAZISMU in alleviating poverty in the Makassar City community through zakat management and its utilization to help the poor to be free from poverty.(Bahri & Arif, 2020)

Based on this background, the problem identified concerns poverty alleviation, which has received significant attention from various parties, particularly philanthropic institutions, including LAZISMU. Therefore, the author chose this location as the research location because he wanted to gain a deeper understanding of LAZISMU's performance in poverty alleviation through a research proposal entitled **"Analysis of LAZISMU's Performance in Alleviating Poverty in Makassar City."**

THEORETICAL REVIEW
1. **Definition of Performance**
Employee performance is the work results achieved by an employee within a certain period of time based on predetermined work standards. Performance is an achievement that has

been obtained by employees in carrying out the work that has been given to them. The existence of employee performance depends on how the institution utilizes human resources, namely the employees themselves. To realize the maximum performance results of these employees, the institution must also pay attention to various conditions that can affect the quality of HR (Human Resources) itself. This performance factor is based on several things, including the clarity or lack of clarity of management in the institution. An institution with a good management pattern will provide guarantees of rights to employees.(Sandy, 2016). (Achmad & Indrarini, 2022)

2. Understanding LAZISMU

LAZISMU is abbreviation from Institution Amil Zakat, Alms, And Sadaqah Muhammadiyah A institution Which established byMuhammadiyah For manage funds zakat, charity And alms. Background behindThe formation of LAZISMU can be seen from many factors, including religious values, social concern, and the need for religious fund management. LAZISMU was founded by PP. Muhammadiyah in 2002, subsequently confirmed by the Minister of Religious Affairs of the Republic of Indonesia as a National Zakat Collection Institution through Decree No. 457/21 November 2002, and reconfirmed through Decree of the Minister of Religious Affairs of the Republic of Indonesia Number 730 of 2016. The background to the establishment of LAZISMU consists of two factors. First, the fact that Indonesia is still shrouded in widespread poverty, ignorance and a very low human development index. All of these are the result of and are also caused by a weak social justice system. Second, zakat is believed to be able to contribute to promoting social justice, human development and is able to eradicate poverty.(Ahmad Sugandi, 2022)

3. Definition of Poverty

At the World Summit *for Social Development* in March 1995, a clear and unambiguous definition of poverty was formulated along with the criteria contained therein. "Poverty has multiple manifestations, including low levels of income and productive resources that ensure a sustainable life; hunger and malnutrition; poor health; limited and inadequate access to education and other basic services; unhealthy conditions and increasing mortality from disease; homelessness and inadequate housing; unsafe environments; and discrimination and social exclusion. Poverty is also characterized by low levels of participation in decision-making processes and in civic life."(Hakim & Syaputra, 2020)

METHODOLOGY

This study adopted a quantitative approach with an explanatory design to analyze LAZISMU's performance in poverty alleviation in Makassar City. The data used included secondary data from LAZISMU and related sources, as well as primary data through interviews. The study, conducted at the LAZISMU Makassar office, lasted for two months.

The study population was 1,875 LAZISMU *beneficiaries* , with a sample of 95 respondents determined using the Slovin formula and *purposive sampling technique* . Data collection was conducted through documentation and questionnaires (Likert scale). LAZISMU performance was measured by indicators of trust, management quality, ZIS utilization, and donor services, while poverty alleviation was measured by housing conditions, access to education, health, and employment of beneficiaries. This methodology is expected to provide a comprehensive understanding of LAZISMU's contribution to poverty alleviation efforts in Makassar.

RESULTS AND DISCUSSION

1. Research Instrument Testing

Validity Test

Validity testing aims to determine the extent to which the questionnaire is truly capable of measuring the variables being studied. To measure the validity of a statement, the calculated r value is greater than the table r value at a significance level of 5% or 0.05 . In this study, the

validity test was conducted using *the Pearson correlation* between each item in the total statement.

Table 4.5 Validity Test of LAZISMU Performance Variable (X)

Item	R count	R table	Validity
X01	0.818	0.1996	Valid
X02	0.743	0.1996	Valid
X03	0.816	0.1996	Valid
X04	0.867	0.1996	Valid
X05	0.888	0.1996	Valid
X06	0.868	0.1996	Valid
X07	0.875	0.1996	Valid
X08	0.753	0.1996	Valid
X09	0.838	0.1996	Valid
X10	0.886	0.1996	Valid
X11	0.813	0.1996	Valid
X12	0.803	0.1996	Valid

Source: SPSS 2025 Data Processing Results

Table 4.6 Results of the Validity Test of the Poverty Alleviation Variable (Y)

Item	R Count	R Table	Validity
Y01	0.385	0.1996	Valid
Y02	0.452	0.1996	Valid
Y03	0.754	0.1996	Valid
Y04	0.335	0.1996	Valid
Y05	0.832	0.1996	Valid
Y06	0.778	0.1996	Valid
Y07	0.732	0.1996	Valid
Y08	0.777	0.1996	Valid
Y09	0.762	0.1996	Valid
Y10	0.817	0.1996	Valid

Source: SPSS 2025 Data Processing Results

Based on the validity test results in the table above, it can be concluded that all questionnaire items used in the LAZISMU performance variable (X) and the poverty alleviation variable (Y) are declared valid. Furthermore, based on the data processing results, all statement items have a Sig. *(2-tailed) value* <0.05. This indicates that the correlation between each statement item and the total score is significant. Therefore, r count > r table, so all items are declared valid.

Reliability Test

Reliability testing in this study was measured using the *Cronbach Alpha coefficient* with the help of the SPSS program. A variable is said to be reliable if it produces a *Cronbach Alpha value* > 0.6 (Ghozali, 2011). If the reliability value is less than 0.6, the value is not good. This means that the measuring instrument used is not reliable. This test was conducted to measure the consistency of respondents' answers to the statements in the questionnaire. The level of reliability of the statements of the LAZISMU performance variable (X) and the poverty alleviation variable (Y) based on the results of SPSS data processing is as follows:

Table 4.7 Results of the Reliability Test of LAZISMU Performance Variables (X)

Cronbach's Alpha	N of Iems
,959	12

Source: SPSS 2025 Data Processing Results

Based on Table 4.7, *the Cronbach's Alpha value* for the LAZISMU performance variable (X) is 0.959 with a total of 12 statements. *A Cronbach's Alpha value* exceeding 0.6 indicates that the instrument used has good consistency. Thus, it can be concluded that all statement items in the LAZISMU performance variable (X) are reliable and suitable for use in this study.

Table 4.8 Results of the Reliability Test of the Poverty Alleviation Variable (Y)

Cronbach's Alpha	N of Item
,870	10

Source: SPSS 2025 Data Processing Results

Table 4.8 shows that *the Cronbach's Alpha value* for the poverty alleviation variable (Y) is 0.870, with 10 items. *A Cronbach's Alpha value* exceeding 0.6 indicates adequate consistency in the instrument. Therefore, it can be concluded that each item in the LAZISMU performance variable (X) is reliable and can be used in this study.

2. **Classical Assumption Test**
   Normality Test
   The normality test aims to determine whether the independent and dependent variables in a regression model have a normal distribution. A good regression model has a normal or near-normal data distribution. Normality testing can be performed using the non-parametric Kolmogorov-Smirnov (KS) statistical test. If the residual significance value is greater than 0.05, it indicates that the data is normally distributed. This can be seen in the table below:

Table 4.9 Normality Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	7.62509301
Most Extreme Differences	Absolute	.062
	Positive	.062
	Negative	-.061
Test Statistic		.062
Asymp. Sig. (2-tailed)[c]		.200[d]
Monte Carlo Sig. (2-tailed)[e]	Sig.	.476
	99% Confidence Interval — Lower Bound	.464
	Upper Bound	.489

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

From table 4.9 above, the data is normally distributed. This assumption is proven by the Kolmogorov-Smirnov (KS) significance value, which is 0.62 or higher than 0.05. If the Kolmogorov-Smirnov (KS) significance value is greater than 0.05, the research data meets the normality requirements.

Linearity Test

A linearity test is performed to determine whether the independent and dependent variables are significantly linearly related. The linearity test is performed using SPSS version 27.00, with a significance value >0.05 being considered linear or related.

Table 4.10 Linearity Test

No	Variables	Sig. Deviation from Linearity	Significance Level	Conclusion
1.	Performance	0.928	0.05	Linear

Source: SPSS 2025 Data Processing Results

Based on Table 4.10 above, the independent and dependent variables have a linear relationship. This is proven by the analysis results which show that the significance value (0.928) > (0.05)

3. Simple Linear Regression Analysis

The simple linear regression test is a method used to analyze the extent to which an independent variable influences a dependent variable. The simple linear regression table is as follows:

Table 4.11 Simple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std.Error	Beta		
1(Constant)	1,995	4,517		4,417	,001
LAZISMU Performance	,313	,090	,339	3,481	,001

Dependent Variable: Poverty Alleviation

Based on table 4.11, the following linear regression equation is obtained:

$$Y = a + bX$$
$$Y = 1.995 + 0.313x$$

In this equation, the constant value of 1.995 indicates that if there is no LAZISMU performance (X = 0), poverty alleviation will tend to be very low. Meanwhile, the regression coefficient of 0.313 indicates that every one unit increase in LAZISMU performance will increase the amount of poverty alleviation by 0.313 units. In other words, the better the performance of LAZISMU, the more capable it will be in alleviating poverty in Makassar City.

4. Hypothesis Testing
t-test

The t-test is used to determine whether LAZISMU's performance (X) individually influences poverty alleviation (Y). If the calculated t-value is greater than the table t-value, the hypothesis is accepted, indicating that the independent variable has a significant impact on the dependent variable. Conversely, if the calculated t-value is less than the table t-value, the hypothesis is rejected (Afriani, 2021). This test is conducted to directly determine the effect of the independent variable on the dependent variable.

Table 4.12 T-Test

Model	*Unstandardized Coefficients*		*Standardized Coefficients*	T	Sig.
	B	**Std.Error**	**Beta**		
1(Constant)	1,995	4,517		4,417	,001
LAZISMU Performance	,313	,090	,339	3,481	,001

Source: SPSS 2025 Data Processing Results

Based on the t-test table above, the calculated t-value for the LAZISMU performance variable (X) is 3.481 with a significance value of <0.001. Because this significance value is <0.05, it can be concluded that LAZISMU performance (X) has a significant influence on poverty alleviation (Y).

Meanwhile, the constant value in the regression equation has a t-test of 4.417 with a significance level of 0.001. Because the significance value is greater than 0.05, the constant does not have a significant effect on poverty alleviation. This means that without LAZISMU's performance, other factors influencing poverty alleviation are not sufficiently strong in the regression model.

Coefficient of Determination Test (R^2)

The coefficient of determination (R^2) is used to explain the magnitude of the influence of the independent variable on the dependent variable.

Table 4.13 R2 Test

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.875[a]	.765	.763	1.533

a. Predictors: (Constant), KINERJA

Based on the results of the regression analysis, the R-squared value was 0.765, indicating that 76.5% of LAZISMU's performance explains poverty alleviation. The remaining 23.5% is influenced by other variables. These results indicate that LAZISMU's performance has a significant contribution to poverty alleviation.

Discussion
1. The Impact of LAZISMU's Performance on Poverty Alleviation
The results of this study clearly indicate that LAZISMU's performance has a significant and positive influence on poverty alleviation in Makassar City. This finding is supported by the results of the t-test with a calculated t of 3.481, which is greater than the t-table , and a significance value of 0.001 (less than 0.05). This means that the research hypothesis (H1) stating that there is an influence of LAZISMU's performance on poverty alleviation is accepted.

Furthermore, the coefficient of determination (R2) of 0.765 indicates that 76.5% of the variation in poverty alleviation can be explained by LAZISMU's performance. This figure is quite high, confirming that the independent variable (LAZISMU's performance) is quite effective in explaining the dependent variable (poverty alleviation). The remaining 23.5% is influenced by other factors outside this research model, such as economic, social, and government policy factors. The LAZISMU performance regression coefficient of 0.313 indicates that every one-unit increase in LAZISMU's performance will contribute to an increase in poverty alleviation by 0.313 units, proving the positive impact of LAZISMU's performance on increasing the number of poverty alleviations.

1. Relevance to Previous Research and New Contributions
This finding aligns with Fitriani's (2021) study, which examined the effect of LAZISMU zakat management on poverty alleviation in Palopo City, with an R2 of 0.648 and a significance level of 0.000. The similarity in significance values (<0.05) indicates consistency of the results. This research is also supported by Saebani and Rosanti's (2022) study on the effect of zakat on poverty reduction in Pekalongan, which found that various zakat-related variables simultaneously influenced poverty alleviation, contributing 61.8%.

The novelty of this research lies in its more specific focus on LAZISMU's overall performance, rather than solely zakat management, as in previous studies. This highlights that the quality of human resources (HR) and the performance of zakat institutions directly impact poverty alleviation efforts, not just fund management.

2. The Role of ZIS and Practical Implications
In the Islamic context, Zakat, Infaq, and Sedekah (ZIS) is a philanthropic instrument with significant potential for poverty alleviation. The concept of productive zakat, managed by institutions like LAZISMU, demonstrates efforts to provide sustainable impact and break the cycle of poverty, rather than simply fulfilling short-term consumptive needs. LAZISMU's strong performance, including transparency and accountability, is highly appreciated by the community and is key to increasing donor trust, ultimately encouraging greater participation by muzaki (recipients of zakat). Utilizing digital technology for zakat outreach and collection is also a crucial strategy for increasing community contributions.

This research underscores that LAZISMU's positive performance can serve as a model for government institutions in managing social funds, particularly regarding transparency and accountability practices. Collaboration between the government and LAZISMU is also crucial for expanding the reach of empowerment programs and increasing their effectiveness in addressing the ongoing poverty issue in Makassar City.

CONCLUSION
Based on the research entitled "Analysis of LAZISMU Performance in Alleviating Poverty in Makassar City" which was conducted through the distribution of questionnaires to

mustahik, the results obtained were that the coefficient of determination ($R2^{)}$ was 0.765. This shows that LAZISMU's performance has an effect on poverty alleviation by 76.5%, while the remaining 23.5% is influenced by other variables such as social, economic and other factors. In addition, the results of the t test show a calculated t value of 3.481 which is greater than the t table, with a significance level of 0.001 <0.05. So it can be concluded that LAZISMU's performance (X) has a positive and significant effect on poverty alleviation (Y) in Makassar City. This finding shows the importance of the quality results of an institution's performance in encouraging the level of poverty alleviation in Makassar City.

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