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AL-AMWAL

How Zakat Moderating the Influence of Human Development Index, Labor, Gross Regional Domestic Product on Poverty in Central Java?

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Abstract

The purpose of this study was to find out how strong the influence of the Human Development Index (IPM), labor, and Gross Regional Domestic Product (GDP) on poverty in Central Java in 2017-2021 with the distribution of zakat as a moderating variable. This research is quantitative with secondary data taken from the National Baznas of Central Java Province and the BPS website. The data used is panel data, which is a combination of time series data from 2017-2021 and cross section data of 35 regencies or cities. The analysis tool uses eViews 9.0 with a random effect model selected regression analysis. The results showed that the HDI variable had a significant negative effect on poverty, while labor and GRDP had no effect on poverty. While zakat can moderate HDI and labor through poverty, zakat cannot moderate labor through poverty.

Keywords: HDI, Labor, GRDP, Poverty, Distribution of Zakat

Abstrak

Tujuan penelitian ini untuk mengetahui seberapa kuat pengaruh Indeks Pembangunan Manusia (IPM), tenaga kerja, dan Produk Domestik Regional Bruto (PDRB) terhadap kemiskinan di Jawa Tengah tahun 2017-2021 dengan distribusi zakat sebagai variabel *moderating*. Penelitian ini ialah kuantitatif dengan data sekunder yang diambil dari baznas Provinsi Jawa Tengah dan *website* BPS. Data yang digunakan data panel yaitu gabungan data *time series* dari 2017-2021 dan data *cross section* sebanyak 35 kabupaten atau kota. Alat analisis menggunakan eviews 9.0 dengan analisis regresi terpilih *random effect model*. Hasil penelitian menunjukkan variabel IPM berpengaruh negatif signifikan terhadap kemiskinan, sedangkan tenaga kerja dan PDRB tidak berpengaruh terhadap kemiskinan. Sementara zakat dapat memoderasi IPM dan tenaga kerja melalui kemiskinan, sedangkan zakat tidak dapat memoderasi tenaga kerja melalui kemiskinan.

Kata kunci: IPM, Tenaga Kerja, PDRB, Kemiskinan, Distribusi Zakat

INTRODUCTION

Throughout Indonesia's history, poverty has remained a serious problem, in fact, almost all personnel have been mobilized to address the problem of poverty. Poverty causes many Indonesian people to be unable to improve their standard of living so that they live in underdevelopment, such as the population being unable to get an education, lack of public facilities and infrastructure, limited job opportunities and lack of social security for families. Even worse, poverty has made it difficult for Indonesians to meet their daily needs. The problem of poverty occurs in Indonesia, one of which is in the province of the island of Java, such as Central Java. The Central Java government continues to struggle to overcome the problem of poverty. The following is data on the growth of the poor population in Central Java from 2017-2021 which is presented in the following table:

Figure 1. Percentage of Poverty Central Java Province



Surce: BPS 2023

The poverty factor can be caused by several indicators, one of which is labor. Workers are residents who work to obtain goods or services for personal or community needs. The quality of labor will affect production results. Production results will be one of the factors to build the economy of a region. The higher the workforce needed by a company, it will help reduce unemployment so that it helps the economy and can reduce poverty (Sitanggang, 2020).

A part from labor, which can affect poverty is the Human Development Index (IPM). An indicator to measure the progress of a region is HDI. The development of an area is inseparable from the quality of its people. Handayani & Woyanti (2021) in previous research that HDI and poverty have a negative effect. HDI can be shown based on the weight of its human resources, a low HDI results in people's creativity also decreasing so that small incomes arise which causes a high number of poor people. However, the research conducted by Prasetyoningrum & Sukmawati (2018) is different, he says that HDI and poverty have a positive effect.

The next factor in poverty reduction is the Gross Regional Domestic Product (GRDP). Economic growth in the distribution of income spreads to society and to whoever achieves the result. As a result, the decline in gross domestic product affects the quality of domestic consumption. The development strategy is not to maximize rapid economic growth, which is then obtained by the rich in a country, neither is the strategy of equity, but both can be obtained together (Putri, 2019). Ritonga & Wulantika (2020) in a previous study showed that GRDP and poverty have a negative effect. However, research conducted by Bintang (2018) is different, it shows that GRDP and

poverty have a positive effect.

Another factor that can reduce poverty is zakat as a moderating variable from other variables so that zakat is able to strengthen to reduce poverty. Zakat is a certain amount of property that meets the conditions set by Allah SWT and will be given to the group that receives it. In Islam, zakat can be used to reduce poverty, if it is distributed on target with a productive zakat assistance system. This is the background for the writer to take the relevant title from the variables above. The potential for collecting zakat in Indonesia is very high, but there is still a gap between the potential and the realization of collecting zakat (Soleh, 2019).

LITERATURE REVIEW

The Poverty Vicious Circle Theory

According to Ragnar Nurkse, the vicious cycle of poverty is defined as the interacting forces that can complicate a country's situation and make it difficult to achieve a higher level of development. According to Nurkse, one of the factors causing poverty is a very strong obstacle to capital accumulation and poverty in the past can also hinder future development (Arsyad, 2015).

The causes of poverty include: On a macro level, poverty is caused by inequality in the pattern of resource ownership resulting in different income distributions, poor people with few and low-quality resources. And differences in the quality of human resources lead to poverty because low quality human resources means low productivity and wages. In addition, poverty arises due to different access and capital (Kusdiyanti, 2015).

Structural Theory

Andre Gunder Frank (1967) developed structural theory, Capitalism and the Underdevelopment in Latin America, teothonio Dos Santos and Samir. In this sense explaining poverty is not a cultural and economic problem, but a global political and economic problem. This theory has three main assumptions, namely: a) The world is governed by one economy, which integrates world countries into the production environment of capitalism, and leaves poor countries in a state of underdevelopment. b) Big countries receive surplus from poor countries via satellite signals from big cities. c) Therefore, poor countries will become increasingly poor and rich countries will become richer (Asriyani, 2020).

Poverty Theory

According to Kurniawan & Budhi (2015) Poverty is when people's income is below a certain poverty line. Poverty is a lack of social needs, including social exclusion, freedom and inability to participate in a decent social life.

Poverty in a broad sense is an integrated concept that has five dimensions, namely: poverty, powerlessness, vulnerability to emergency situations, dependency and being foreign both geographically and sociologically.

Human Development Index

According to the UNDP (United Nation Development Program), HDI measures the achievement of human development according to several basic components of quality of life. As a measure of quality of life, HDI is built through a basic three-dimensional approach. These dimensions include:

- 1) Health and longevity
- 2) Knowledge
- 3) Decent standard of living

The third dimension has a broad meaning because it relates to several factors. In its first report, UNDP measures health dimensions using life expectancy at birth. In addition, the literacy rate is used to measure the dimensions of knowledge. The dimension used to measure the standard of living is the Gross Domestic Product (GDP) per capita indicator (BPS, 2018).

Labor Definition

The population who are of working age is called the workforce. Labor is every individual who is able to carry out the production of goods or services to meet personal and community needs. Residents in a country are divided into two categories, namely workers and non-workers (Sitanggang, 2020).

Annual population growth affects labor force growth, where an increase in population size increases the available labor force. Regional economic growth can be encouraged by a positive number of workforce. With an increase in the number of labor force working, the labor force will be more productive, which in turn can increase regional output. Skilled labor is a person's expertise needed for development in this modern era. Every year population growth affects the growth of the workforce (Wulandari & Fitriani, 2021).

Gross Domestic Product

According to Subandi (2011) economic growth is GDP growth that occurs whether it is greater or less than population growth or whether there has been a change in the structure of the economy. Economic growth helps advanced industrialized countries provide their citizens with more resources for public retirement, educating children, and reducing pollution. A country's national income can be used to measure its economic development. This national income leads to GDP, which is a given country produces the value of a good or service by using the factors of production used by its citizens and residents of other countries, usually quoted at market prices.

Distribution of Zakat

Distribution zakat, namely distributing or delivering goods to someone in several places. Therefore, the distribution of zakat is the distribution of zakat to those who are entitled to receive (mustahiq zakat) in terms of consumptive and productive. There are several general rules in the correct distribution of zakat, namely where there is equal justice between all groups of mustahiq. Justice is interpreted as Imam Syafi'i, namely to safeguard the interests of every mustahiq and the maximum benefit of Muslim.

METHODE

Type of Research

This study uses a quantitative method, especially a scientific approach that considers the observation of certain category specifications and measures the relationship between important variables. Research data in statistical numerical form is used as an analytical tool. Quantitative research has the aim of knowing the phenomenon of being in society with clear information about the phenomenon of society in the form of a series of words, and finally a theory is created. The measurement process is an integral part of quantitative research. So as to provide a solution to the basic representation of the correlation quantitative relationship. The author utilizes secondary data, namely sourced from BPS and BASNAZ which have been distributed and reprocessed. In this study the locations in Central Java covered 35 cities and regencies. The research period is 2017-2021.

Operasionalisasi variabel

The definition of the operational concept of each variable is intended to provide definite reasons for the variable to be tested. Variables in any form can be tested and analyzed by researchers to obtain information that researchers use. With three independent variables, one dependent variable and one moderating variable in this study.

Independent Variable

The independent (independent) variable is a variable that influences or is a cause of change or creation of the dependent (bound) variable (Sugiono, 2016). The independent variables are HDI, GRDP and Labor. In this study, the conceptual and operational definitions of the independent variables include:

IPM

HDI measures the extent to which successful people have a job by measuring the achievement of human development based on the number of main components of quality of life. The New Method is a formula for calculating HDI as follows:

$$\text{Health Dimension Health} = \frac{AHM - AHM_{min}}{AHM_{maks} - AHM_{min}}$$

$$\text{Education Dimension (1 Knowledge)} = \frac{IHRS - IRS}{2}$$

$$\text{Expenditure Dimension 1 (Expenditure)} = \frac{in(income) - in(income)}{n(income_{maks}) - in(income_{min})}$$

$$HDI = \sqrt[3]{1_{health} \times 1_{education} \times 1_{expenditure}}$$

Information:

AHM: Life Expectancy

IHLS : Indeks Harapan Sekolah

RLS : Average School Expectancy Index

In : Income Index

Labor

Some followers of traditional economics divide productive income or resources into three categories, land, people and capital. This group is the cause of productive activity. Human resources or labor can also be reclassified into more detailed categories such as unskilled, semi-skilled, and skilled labour.

GRDP

Gross Regional Domestic Product (GRDP) is basically the final value of goods and services produced by all economic units or the amount of added value generated by all economic units during a certain period (BPS, 2018). GRDP Per Capita Formula

$$G_{it} = \frac{GRDP_1 - GRDP_0}{GRDP_0} \times 100\%$$

Information:

G : Economic Growth

GRDP1 : GRDP ADHK this year

GRDP0 : ADHK GRDP of the previous year

Dependent Variable

Poverty

A situation where a person does not have money and assets that are generally acceptable to society is called poverty. Poverty occurs when a person does not have the fulfillment of his basic needs. Thus, less fortunate people need more basic needs first (Saragih et al., 2022).

$$P_a = \frac{1}{n} = \sum_{i=1}^a \left(\frac{z-y}{z} \right) a$$

Where

α : 0

z : Poverty line

y : The average per capita expenditure per month is below the poverty line

q : The number of people who are below the poverty line

Moderating Variables

A variable affecting (strengthening or weakening) the relationship between the independent and dependent variables is called moderating.

Distribution of Zakat

The perspective of zakat in the Islamic economic concept is that the government allocates certain assets or positions to the general public or individuals, which are mandatory and the government does not make certain gaps based on one's ability. (Anik & Prastiwi, 2019). From this explanation, the researcher studied the extent to which the presence of zakat was able to influence variable X and variable Y.

Method of Analysis

This study uses a quantitative method, especially a scientific approach that takes into account the observation of certain category specifications and measures the relationship between important variables. Research data in statistical numerical form is used as an analysis tool. The author utilizes secondary data, namely sourced from BPS and BASNAZ which have been distributed and reprocessed. Then it was tested using eviews 9 so that the writer knows the relationship between the variables studied. The location is in Central Java covering 35 Cities and Regencies with the 2017-2021 time period. The analysis technique used is multiple linear regression where IPM (X1), Labor (X2), GRDP (X3) as independent variables and Poverty (Y) as the dependent variable and Zakat Distribution (Z) as moderation. So the regression equation in this study is:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4(X_1.Z) + b_5(X_2.Z) + b_6(X_3.Z) + \varepsilon$$

Information:

Y : Poverty

a : Constant

X1 : HDI

X2 : Labor

X3 : GRDP

Z: Zakat

(X1.Z) : HDI Moderation

(X2.Z) : Labor Moderation

(X3.Z) : PDRB Moderation

b1, b2, b3, b4, b5: Coefficients

ε : Standard Error (error)

Data analysis technique

In order to know the influence between the independent variable and the dependent variable, the T-test and F-test are used at a significance of 5%. By using the following analysis tools:

Stationarity Test

In this test it is designed to find out whether the data used has a unit root and can also be used to see the stationarity of the data. This test is carried out to find out whether these data are combined in the same order. The Hendri test is used in this study, if the t-statistic > critical value means that the data is stationary.

Panel Data Regression Model

Regression analysis whose data structure is panel data is called panel data regression. To estimate panel data, there are three methods, namely the common effect model, fixed effect and random effect model.

Common Effects Model

Combining cross data with time series data into a single unit, ignoring time and individual differences is called a simple model for estimating panel data. The Ordinary Least Square (OLS) method is a model that is often used.

Fixed Effects Model

The intercept is different from one another while the slope between individuals is the same, it is called the fixed effect model. The use of dummy variables to determine differences in intercept between individuals. Therefore, it is often called LSDV (Least Square Dummy Variables).

Random Effects Model

Each observation has a different intercept, which will become a stochastic variable called the random effect model. This model also estimates the possible correlation of errors between the cross data and the time series data.

Determine the estimation model

Statistical calculations are needed in selecting the appropriate estimation model to use. So, there are several choices of methods in testing that can be done, including:

Chow test

This test is for model selection between CEM and FEM. By looking at the probability value of chi square 0.05. If the probability value < 0.05 the right model is FEM while the probability value is > 0.05 the right model is CEM.

Hausman Test

In determining whether the CEM and FEM methods are better than the REM method using the Hausman test. This test is based on Least Square Dummy Variables (LSDV) and Generalized Least Squares (GLS). If the probability > 0.05 the right model is REM while the probability value < the right model is FEM.

Test LM Test

This test is based on the chi-square distribution with the same number of degrees of freedom (df) as the independent variables. This test is for the determination between CEM and REM. If the probability value is > 0.05 the model is right CEM while the probability value is < 0.05 the model is right REM.

Classical Assumption Test

Normality test

This test is used to determine whether the independent and dependent variables are normally distributed or not. This test uses the histogram method which can be seen in

the probability value. If the probability value > 0.05 means that it is normally distributed while the probability value < 0.05 means it is not normally distributed.

Multicollinearity Test

Argues that this test has a purpose, namely to test whether there is a high correlation between the independent variables. A good result is that it does not have a multicollinearity problem. If there is a high correlation, the relationship between the independent variable and the dependent variable is disrupted.

Autocorrelation Test

The relationship of a series of observations adjusted temporally (for time series data) or spatially (for time series data) is called autocorrelation. This test aims to examine the correlation between interference errors in a period of time or space with interference errors in the previous time or space. In order to detect this problem, the Durbin-Watson (DW) test can be used.

Heteroscedasticity Test

This test occurs in variants, each error has a different value. To detect errors, the Glesjer test can be carried out, namely by testing the probability results. If the probability value is > 0.05 , it means that there are no symptoms of heteroscedasticity, while if the probability value is < 0.05 , there are symptoms of heteroscedasticity.

Model Goodness Test

Test R² (Coefficient of Determination)

The coefficient of determination R² is used to measure the model's ability to explain changes in the independent variables. The fundamental weakness of using the coefficient of determination is to bias the number of independent variables included in the model.

Simultaneous Test (Test F)

The F test is used to measure the effect of all independent variables on the dependent variable. If the prob F value < 0.05 , it can be concluded that the independent variables jointly have a significant effect on the dependent variable.

T test

Partial test is used to measure the effect of each independent variable on the dependent variable. In this test by looking at the probability t count, when the prob < 0.05 so that Ho is rejected. The conclusion is that the independent variable has a significant effect on the dependent variable.

RESULT

Stationarity Test

In the stationarity test, that is, if the probability value is less than 0.05 then it is stationary, while if the probability value is greater than 0.05 then it is not stationary. In this study using the root test by Hendri test. Based on the tests that have been carried out, the prob value < 0.05 is obtained. So that each variable in this study complies with the requirements in the stationarity test which can be used to complete the next data test.

Selection of the estimation model

After the regression results are known, the next step is to choose the best model or the most appropriate model, as follows:

Table. 1 Selected estimation model

Model Adjustment	Prob	Selected Models
Uji Chow Test	0,0000	FEM
Uji Hausmen	0,3278	REM
Uji LM Test	0,0000	REM

Based on the results of the panel data model estimation test above, it means that the appropriate regression test used in this study is the Random Effect Model.

Table of Estimation Results of the Random Effect Model

Table. 2 Random effect model estimation results

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	59.24608	6.359563	9.316063	0.0000
IPM	-0.656359	0.082887	-7.918683	0.0000
TENAGA_KERJA	-0.000566	0.029256	-0.019346	0.9846
PDRB	-2.54E-08	1.89E-08	-1.340975	0.1817
ZAKAT_IPM	1.78E-11	8.06E-12	2.204323	0.0289
ZAKAT_TENAGA_KERJA	-1.75E-15	8.02E-16	-2.180842	0.0306
ZAKAT_PDRB	-2.92E-19	8.74E-19	-0.334412	0.7385
Effects Specification				
			S.D.	Rho
Cross-section random			2.683228	0.9296
Idiosyncratic random			0.738223	0.0704
Weighted Statistics				
R-squared	0.348937	Mean dependent var		1.373277
Adjusted R-squared	0.325685	S.D. dependent var		0.901465
S.E. of regression	0.740253	Sum squared resid		92.05973
F-statistic	15.00658	Durbin-Watson stat		1.370430
Prob(F-statistic)	0.000000			
Unweighted Statistics				
R-squared	0.460990	Mean dependent var		11.24543
Sum squared resid	1265.002	Durbin-Watson stat		0.099732

Based on the table above, the Random Effect Regression Model for poverty in Central Java is as follows:

Poverty = + (HDI) + (Labor) + (GDP) + (Zakat*IPM) + (Zakat* Labor) + (Zakat* GRDP) +

Poverty = 59.24608 + (-0.656359) HDI + (-0.000566) Labor + (-2.54E-08) GRDP + 1.78E-11 Zakat_IPM + (-1.75E-15) Zakat_Labor + (-2.92E-19) Zakat_PDRB +

The equation is explained as follows:

- 1) The resulting constant is 59.24608 meaning that if all independents are equal to (0), then the high poverty rate is 59.24608.
- 2) The coefficient of the HDI variable is -0.656359 and the direction of the coefficient is negative. That is, if zakat increases by 1%, poverty decreases by -0.656359.
- 3) The coefficient of the labor variable is -0.000566 and the direction of the coefficient is negative. That is, if the increase in labor force increases by 1%, poverty does not experience an increase or decrease.

- 4) The coefficient of the GRDP variable is $-2.54E-08$ and the direction of the coefficient is negative. That is, if GRDP increases by one million, poverty will not experience an increase or decrease.
- 5) The coefficient of the Zakat*IPM variable is $1.78E-11$ and the direction of the coefficient is positive. That is, if Zakat*IPM increases by one million, poverty will increase by $1.78E-11$
- 6) The coefficient of the Zakat*Labor variable is $-1.75E-15$ and the direction of the coefficient is negative. That is, if the Zakat* of Labor increases by one million, poverty will increase by $-1.75E-15$.
- 7) The coefficient of the Zakat*PDRB variable is $-2.92E-19$ and the direction of the coefficient is negative. That is, if Zakat*GRDP increases by one million, poverty will increase by $-2.92E-19$.

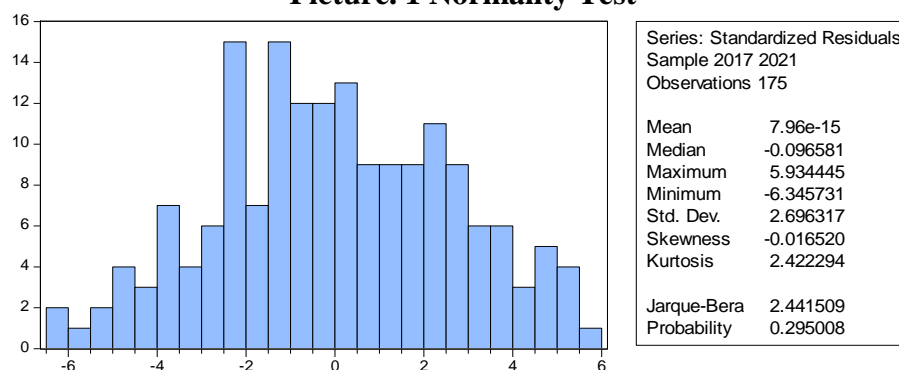
Based on the results of the panel data model estimation test above, it means that the appropriate regression test used in this study is the Random Effect Model.

Classical Assumption Test

Normality test

This test is used to determine whether the independent and dependent variables are normally distributed or not. If the probability value is > 0.05 , it means that it is normally distributed and vice versa.

Picture. 1 Normality Test



Based on the tests that have been carried out, it states that the probability value is $0.295008 < 0.05$, meaning that the data is normally distributed.

Multicollinearity Test

The multicollinearity test has the objective of testing the correlation between independent (free) variables. The way to test the emergence of multicollinearity is to look at the value of the variance inflating factor (VIF), the higher the VIF value means that it is infected with multicollinearity. If no action is taken then the problem will get more serious. The rule used is that if $VIF > 10$ means it has high collinearity (Sembiring et al., 2020).

Table.3 Multicollinearity

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	30.15878	775.1735	NA
IPM	0.002254	302.7415	1.130589
TENAGA_KERJA	0.004064	503.8030	1.034887
PDRB	3.36E-16	11.84492	5.389665
ZAKAT_TENAGA_KERJ A	1.43E-32	6.207142	2.626902
ZAKAT_PDRB	5.04E-36	11.33586	8.526731

As has been studied, the value of the variance inflating factor (VIF) < 10. Therefore, it can be concluded that there is no multicollinearity in the data in this study.

Autocorrelation Test

According Ghozali (2013) the autocorrelation test aims to test the correlation between confounding factors in period t and confounding errors in period t-1 (previous). If there is a correlation, it is called an autocorrelation problem. In this test, the Durbin-Watson test (DW test) was used.

Table. 4 of Autocorrelation Test

R-squared	0.348937	Mean dependent var	1.373277
Adjusted R-squared	0.325685	S.D. dependent var	0.901465
S.E. of regression	0.740253	Sum squared resid	92.05973
F-statistic	15.00658	Durbin-Watson stat	1.370430
Prob(F-statistic)	0.000000		

Based on the test that has been carried out, the Durbin-Watson value of 1.370430 is not between du and 4-du indicating the numbers 1.8240 and 2.3176, so it is concluded that the data contains positive autocorrelation.

Heteroscedasticity Test

The heteroscedasticity test was mainly used to assess whether there were symptoms of heteroscedasticity in this study. If the significance of the probability value is <0.05, it means that the model has heteroscedasticity and vice versa. The Glejser test is used in this test.

Table. 5 of Heteroscedasticity Test

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	12.14028	4.440776	2.733819	0.0069
IPM	-0.113777	0.055154	-2.062892	0.0407
TENAGA_KERJA	-0.022540	0.026874	-0.838714	0.4028
PDRB	-1.94E-09	1.16E-08	-0.167103	0.8675
ZAKAT_IPM	1.67E-12	7.13E-12	0.234505	0.8149
ZAKAT_TENAGA_KERJA	-2.00E-16	7.09E-16	-0.282327	0.7780
ZAKAT_PDRB	-7.99E-20	8.14E-19	-0.098148	0.9219
Effects Specification				
			S.D.	Rho
Cross-section random			1.395677	0.7992
Idiosyncratic random			0.699549	0.2008

Weighted Statistics			
R-squared	0.049239	Mean dependent var	0.482056
Adjusted R-squared	0.015283	S.D. dependent var	0.701675
S.E. of regression	0.696293	Sum squared resid	81.45033
F-statistic	1.450080	Durbin-Watson stat	1.416698
Prob(F-statistic)	0.198434		

Based on the tests that have been carried out, the probability value is > 0.05 , meaning that in this study the heteroscedasticity test passed.

Model Goodness Test

Determination Coefficient Test (R2 Test)

The R2 test shows the correlation between the independent variables affecting the dependent variable. If the adjusted R2 value is higher than the change in the independent variable explained by the dependent variable.

The results of the analysis in table 4.9 show the coefficient of determination, which is 0.325685, meaning that the variation of the dependent variable can affect 32% of the probability, while 68% is influenced by other variables that are not present in this research model.

Simultaneous Test (Test F)

The F test is used to prove that the independent variable and the dependent variable have an effect together. If the sig is smaller than 0.05, it means that the independent variable has an effect on the dependent variable.

Based on the random effect test, it can be seen that the prob value (F-statistics) is $0.000000 < 0.05$. This means addressing human development index variables, labor, gross regional domestic product, zakat moderation of HDI, zakat distribution as moderating variables can affect poverty simultaneously (simultaneously).

T Test

The t test is shown individually to see how each variable affects the dependent variable, assuming other variables are constant (Sutikno et al., 2019). The following is an explanation of the T test which is presented in Table 4.9:

- Human Development Index
The results of the HDI test obtained a negative coefficient of -0.656359 probability value $0.0000 < 0.05$, it can be concluded that HDI has a significant negative effect on poverty so that H1 of this study is accepted.
- Labor
The results of the labor test obtained a negative coefficient of -0.000566 probability value $0.9846 > 0.05$, it was concluded that labor was not significant in poverty so that H1 of this study was rejected.
- GRDP
The results of the PDRB test obtained a negative coefficient of -2.54E-08, a probability value of $0.1817 > 0.05$. It can be concluded that GRDP has no significant negative effect on poverty so that H1 of this study is rejected.
- IPM Moderation Zakat Distribution
The results of this test obtained a positive coefficient of 1.78E-11 with a probability value of $0.0289 < 0.05$, it can be concluded that zakat is able to moderate HDI in poverty so that H1 of this study is accepted.

e. Moderation Zakat Distribution of Labor

The results of this test obtained a negative coefficient of $-1.75E-15$ with a probability value of $0.0306 < 0.05$, it can be concluded that zakat is able to moderate the workforce in poverty so that H1 of this study is accepted.

f. Moderation of PDRB distribution of Zakat

The results of this test obtained a negative coefficient of $-2.92E-19$ with a probability value of $0.0306 > 0.05$, it can be concluded that zakat is able to moderate GRDP in poverty so that H1 of this study is rejected.

Discussion

Human Development and Poverty Index. HDI is a success in assessing human development and is a reference for the development of Central Java which is negatively related to poverty conditions in certain areas. Therefore, an area with a high HDI value is ideally expected to have a high quality of life for the community, or it can also be said that if the HDI is high then the poverty rate must be low. The results showed in this study are -0.656359 with a probability value of 0.0000 , this indicates that the human development index has a negative effect on poverty. That is, the greater the HDI will indicate a reduction in poverty.

Labor and Poverty, One of the factors that has resulted in the workforce not being able to reduce poverty is the low wages earned by workers. The low income of the community is caused by the low wages received in the area. Therefore, the wages received by the community cannot be used for daily life. Differences in the quality of human resources occur because of the income received by the community so that it has an impact on the amount of community productivity. The most important factor in improving the quality of human resources is the availability of education so that personal quality will aim at increasing the income received by the community. So the poor in the cycle of poverty are not paid special attention to by the government, with an emphasis on poverty from generation to generation. The results obtained in this study are -0.000566 with a probability value of 0.9846 , this shows that labor has no effect on poverty. This means that the rise or fall of the workforce does not affect poverty in Central Java.

The causes of economic growth cannot affect poverty, namely the magnitude of the value of economic growth produced by a region varies or depends on the natural resources and production factors of the area. The existence of limited factors of production is what causes regional GRDP values to vary. The poor in the GRDP growth rate in an area because the area is dominated by high-income groups that support GRDP growth. But it can also cause inequality if it is not followed by equity in the region. This statement is supported by data on the city of Magelang which is a city of low economic growth of 6513894 and a small population compared to others. So that the size of the economic growth of cities and regencies in Central Java is not able to affect poverty. Indonesians do not experience economic growth in the same way. The results obtained in this study are $-2.54E-08$ with a probability value of 0.1817 , this shows that GRDP has no effect on poverty. This means that the rise or fall of GRDP does not affect poverty in Central Java. Therefore, development and economic growth must be shared equally in all regions of Indonesia so that income is evenly distributed for the people of Indonesia. Economic development can be channeled to industry and thereby encourage

job creation both in cities and in rural areas. The absorbed workforce will have an impact on the lack of unemployment, people's income and the goal is to reduce poverty.

Potential zakat funds channeled by muzakki can be used for scholarship funds for mustahik. The collection of zakat funds that are obtained, will make less fortunate people able to continue higher education. The large number of educated people makes the HDI level high in Central Java. The results obtained in this study are $-1.78E-11$ coefficients with a probability value of 0.0289, indicating that zakat can moderate HDI on poverty. Good fulfillment of basic needs will support the development of quality human resources. Education that can be accessed equally by everyone must be improved. HDI Moderation Zakat Distribution with Poverty.

Amil performance is a very important role to reduce the amount of poverty. Modulation effects appear in the groups of quasi-modulator effects, predictive modulators and pure modulators. The performance of amil moderators on the impact of zakat and opinions on poverty. Zakat can be used as a means to provide capital assistance to the poor so that they can make efforts to improve their standard of living. The results obtained in this study are $-1.75E-15$ coefficients with a probability value of 0.0306, therefore indicating that zakat is able to moderate the workforce in poverty. Distribution of Zakat PDRB Moderation with Poverty

According to the classical theory of economic growth, economic growth begins when the economy is able to apply the division of labor to increase productivity, which affects income growth. In addition, one that can increase income is the distribution of zakat from muzakki to mustahik. The results obtained in this study are $-2.92E-19$ with a probability value of 0.7385, this shows that zakat is not able to moderate GRDP against poverty. With increased productivity can result in an increase in the amount of goods or services produced. This research is in line with zakat not being able to moderate GRDP with Poverty.

CONCLUSION

Based on the results of data analysis in this study, it can be concluded that HDI has a significant negative effect on poverty, while labor and GRDP have no effect on poverty. While zakat can moderate HDI and labor through poverty, zakat cannot moderate labor through poverty. From the results of this study, the authors provide recommendations for practitioners that can be used for review material that HDI, labor, GDP and zakat should have things that support it so that in the future these factors can make it the main factor for reducing poverty levels so as to create prosperous community welfare. equally. As well as the need for education regarding the importance of distributing zakat to the community so that it is more distributed so that it can improve the economy.

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