



FACTORS INFLUENCING STUDENTS' INTEREST IN BECOMING BAZNAS AMIL

Wafiroh Wati Viskadani¹, Suparwi²

^{1,2} Institut Agama Islam Negeri Kudus

¹viskadani@gmail.com, ²suparwi@iainkudus.ac.id

Abstract: This study aims to examine the factors influencing students' interest in becoming BAZNAS Amil among the students of the Faculty of Islamic Economics and Business at IAIN Kudus. The sample consisted of 100 students selected using a purposive sampling technique. Data analysis was conducted using multiple linear regression analysis with SPSS software version 26. The results show that, partially, labor market opportunities, social influence, and income have a positive and significant effect on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become BAZNAS Amil. Conversely, motivation and religiosity do not have a significant partial effect on students' interest. Simultaneously, labor market opportunities, social influence, income, motivation, and religiosity positively and significantly influence students' interest in becoming BAZNAS Amil. This research contributes to zakat management by identifying factors that can enhance the interest of young generations, particularly students, in contributing as zakat administrators (Amil). The findings are expected to serve as a reference for BAZNAS in designing more effective recruitment strategies that align with the needs of the younger generation.

Keywords: Labor Market, Social Influence, Amil Zakat, Motivation, Religiosity, Career Interest

INTRODUCTION

The management of zakat and waqf plays a pivotal role in supporting social welfare and the economic development of the Muslim community (Iswanaji et al., 2021). As one of the institutions responsible for managing zakat and waqf funds in Indonesia, the National Amil Zakat Agency (Badan Amil Zakat Nasional or BAZNAS) holds a strategic role in ensuring the effectiveness, fairness, and transparency of zakat and waqf fund distribution (Amelia et al., 2023). In managing zakat at BAZNAS, there is a designated individual responsible for zakat management known as an Amil zakat. Amil zakat refers to individuals or groups appointed to collect, manage, and distribute zakat in accordance with Shariah principles (Kusumaningtyas et al., 2021). They play a vital role in ensuring that zakat funds reach the rightful recipients (mustahik) accurately and effectively (Fitriyah, 2022). Amil zakat must meet specific eligibility criteria and possess competencies aligned with their duties to ensure optimal zakat management. This fosters openness and trust among Amil, zakat payers *muzzaki*, and *mustahik* (Sumarni & Mustika, 2021).

Appropriate education is essential for Amil zakat to support their responsibilities, enabling them to act with trustworthiness, competence, and honesty in fulfilling their duties. The competency of Amil has emerged as a national issue in the discourse surrounding zakat management in Indonesia. A lack of competency among Amil is one of the primary obstacles to the optimal management of zakat in the country (Supriyadi, 2020). This low level of competency often stems from the recruitment of Amil from members of the

community without adequate knowledge or expertise in zakat management. Additionally, insufficient remuneration for Amil contributes to low bargaining power in attracting skilled and professional individuals (Supriyadi, 2020). The quality of human resources in zakat management remains inadequate due to a lack of skills and management proficiency. Moreover, there is a widespread perception of the Amil role as a side job or part-time occupation rather than a professional career choice, adversely affecting the fundraising capacity of zakat management organizations (Kusumaningtyas et al., 2021).

The greatest challenge faced by BAZNAS is the availability of professional, skilled personnel in zakat and waqf management. In this context, the role of students from the Faculty of Islamic Economics and Business at the State Islamic Institute of Kudus (Institut Agama Islam Negeri Kudus) becomes highly significant in addressing this challenge. Students from this faculty, having received formal education and specialized training in zakat and waqf management, possess significant potential to become competent and professional Amil zakat in the future (Batin et al., 2022).

Students of the Faculty of Islamic Economics and Business are not only equipped with fundamental theories on zakat (almsgiving) and waqf (endowments) but are also trained in practical skills for the management and distribution of zakat funds (Safirirullah et al., 2024). They are taught to understand the principles of justice and transparency in zakat distribution as well as effective methods for collecting funds from the community. This educational background in Islamic Economics and Business

provides students with the skills and competencies necessary to serve as Amil (zakat administrators) in institutions such as BAZNAS. The Amil competency acquired by these students fosters an interest in pursuing a career as an Amil (Supriyadi, 2020).

Interest is a person's inclination or desire toward something that generates a sense of attraction (Sila et al., 2017). Interest in becoming an Amil reflects a person's enthusiasm and desire to contribute to society by managing zakat funds (Alfitrah et al., 2021). An Amil bears significant responsibility for collecting, managing, and distributing zakat to eligible recipients (mustahik) in accordance with sharia principles.

Several factors influence students' interest in becoming Amil at BAZNAS, one of which is the job market. The job market is an environment where individuals seek employment that aligns with their qualifications and interests (Wardani & Novianti, 2022). In the context of becoming an Amil, the job market encompasses various career opportunities available in zakat management institutions like BAZNAS. Students interested in working as Amil are motivated by the career opportunities offered by BAZNAS. They perceive that becoming an Amil is an excellent way to start a career in managing zakat and waqf funds while making a positive contribution to society (Maraliza et al., 2024).

Social influence is another factor that can affect students' interest in becoming Amil at BAZNAS. Social influence refers to the pressure or encouragement exerted by others on an individual, which impacts their behavior or actions (Rianto & Yoganingsih, 2020). If students have family members or friends working at

BAZNAS, they may be inspired to follow in their footsteps and pursue a career as Amil. Support from their social environment can provide additional motivation for students to develop an interest in becoming an Amil (Aisyaha & Windasari, 2024). Income is also a factor that may influence the interest in becoming an Amil at BAZNAS. The income or salary offered by BAZNAS can be a critical consideration for students when choosing a career (Arianti & Maharani, 2023). The salary provided for the Amil profession is considered attractive, motivating students, and sparking their interest in becoming Amil.

Motivation is another crucial factor influencing students' interest in becoming Amil. Motivation is a driving force, whether internal or external, that encourages an individual to engage in activities (Fajarsari, 2020). This motivation can stem from various sources, either within the students themselves (intrinsic motivation) or from external factors (extrinsic motivation) (Rialdy et al., 2022). Intrinsic motivation includes the drive to achieve personal satisfaction, a sense of social responsibility, and a desire to help others through zakat, infak (charitable donations), and sadaqah (voluntary charity) management. Meanwhile, extrinsic motivation can come in the form of support from family, friends, and the academic environment, as well as rewards or incentives for high-performing Amil (Almasri et al., 2023). With strong motivation, students are more likely to be enthusiastic about pursuing the Amil profession and committed to developing the necessary competencies (Senjari, 2016).

Religiosity can significantly influence students' interest in

becoming zakat collectors (Amil). Religiosity encompasses an individual's beliefs, faith, and religious practices (Fauzi & Murniawaty, 2020). For students with a high level of religiosity, the opportunity to engage in activities related to acts of worship and social services, such as managing zakat, can be considered a vital part of their religious experience (Safrirullah et al., 2024). For some students, becoming an Amil is not merely a career path or a means of earning income but is also an act of devotion to God and service to humanity. They perceive managing zakat as an effective way to perform virtuous deeds and implement Islamic teachings in their daily lives (Almasri et al., 2023).

Based on the above explanation, there remains a research gap concerning the factors influencing students' interest in becoming Amil at BAZNAS, particularly regarding the variables of the job market, social influence, income, and religiosity. From the perspective of the job market, research (Sila et al., 2017) indicates that the job market has a positive and significant effect on students' interest in pursuing careers in Islamic financial institutions. However, research (Rofikah, 2022) suggests that the job market does not significantly influence students' career choices. In terms of social influence, research by (Dippa et al. 2020) shows that social influence positively and significantly affects students' career interests. In contrast, the findings of Fitriana (Fitriana& Yanti 2023) reveal that social influence has no significant impact on students' career interests. Regarding income, research by Fiorentina et al. (2024) demonstrates that income positively and significantly affects students' career interests. However, Hasanah et al. (2019) found that income negatively impacts job interest. In the context of motivation, (Rialdy et al. 2022) indicates that motivation positively and

significantly influences students' career interests. Conversely, research (Fajarsari 2020) shows that motivation does not significantly affect career interests. Concerning the religiosity variable, research (Nurfuadi et al. 2024) demonstrates that religiosity has a positive and significant effect on students' interest in working at Islamic financial institutions. On the other hand, Shavira and Hidayatullah found that religiosity does not significantly affect students' career interests in Islamic financial institutions. (Shavira & Hidayatullah, 2024)

Based on the above discussion, the researcher chose to conduct a study entitled Factors Influencing Interest in Becoming an Amil at BAZNAS among Students of the Faculty of Islamic Economics and Business (FEBI) at IAIN Kudus. This study aims to examine the influence of the job market, social influence, income, motivation, and religiosity on FEBI Students' interest in becoming Amil at BAZNAS Kudus.

The novelty of this study lies in incorporating the religiosity variable, considering that spirituality and religious commitment often serve as primary motivations in managing zakat. Unlike previous studies that emphasized economic and social factors, this research introduces a fresh perspective by focusing on students from FEBI IAIN Kudus and utilizing a different sample size. The data analysis employs multiple linear regression analysis with the assistance of SPSS version 26, which also adds to the study's novelty.

By linking students' interest in becoming zakat collectors with their background in Islamic economics education, this research provides new insights into how formal education can shape students' aspirations to engage in Sharia-based professions. The findings are

expected to offer practical recommendations for BAZNAS in designing recruitment strategies for student zakat collectors and for educational institutions to enhance curriculum relevance in supporting students' interest in zakat-sector professions.

METHODS

This research is a type of quantitative research using secondary data. This study employs a quantitative research approach. Quantitative research aims to describe, compare, or test predefined hypotheses (Sugiyono, 2018:23). The population is the entirety of elements, formed by events, objects, or individuals sharing similar characteristics, that attract the researcher's attention because they are considered the scope of the study (Ghozali, 2017:165). The population in this study comprises all students of the Faculty of Islamic Economics and Business at IAIN Kudus.

According to Sugiyono (2017:81), a sample is a subset of the population's total size and characteristics, thus the sample size must adequately represent the population under study. The sampling technique employed in this study is non-probability sampling, specifically using a purposive sampling approach. Purposive sampling is a method of selecting samples based on specific criteria predetermined by the researcher. The criteria defined for this study are as follows:

- Active students of the Faculty of Islamic Economics and Business at IAIN Kudus
- In semesters 4 to 8

The sample size was determined using the Lameshow

formula:

$$n = \frac{Z^2 \cdot P \cdot (1 - P)}{d^2}$$

Source: Siregar (2014)

Where:

n: sample size

Z: Z-score at a 95% confidence level = 1.96

P: maximum estimate = 0.5

d: sampling error = 10%

Based on the formula:

$$n = \frac{Z^2 P(1-P)}{d^2}$$

$$n = \frac{1.96^2 \cdot 0.5(1-0.5)}{0.1^2}$$

$n = 96,04 \sim 100$ respondents.

Thus, the total sample size for this study is determined to be 100 respondents.

The data collection method used is a questionnaire. The questionnaire responses are measured using a Likert scale, where respondents select one option from several provided. The scoring system for the responses is as follows:

Response Option	Score
Strongly Agree (SA)	5
Agree (A)	4
Neutral (N)	3
Disagree (D)	2
Strongly Disagree (SD)	1

The analytical technique used in this study is multiple regression analysis, operated through the SPSS version 26 program. Multiple linear regression analysis was chosen because this method allows researchers to measure the influence of more than one independent variable on the dependent variable simultaneously. This approach is particularly relevant to this research as it involves five independent variables: labor market, social influence, income, motivation, and religiosity, which are analyzed collectively to determine the extent to which each variable contributes to students' interest in becoming Amil at BAZNAS Kudus.

The tests conducted in this study include instrument testing, which comprises validity and reliability tests. The validity test in this study is used to determine the suitability of a system in a scale or questionnaire and to ascertain whether the objects within the questionnaire will accurately measure the intended variables. In other words, the validity test functions to assess whether the measurement tool is valid or not valid (Kurniawan, 2014:89). The reliability test, on the other hand, is employed to assess the level of consistency or coherence, determining whether the measurement tool can produce consistent results upon repeated measurements (Ghozali, 2017:53).

The classical assumption tests include normality test, heteroscedasticity test, and multicollinearity test. Hypothesis testing comprises multiple linear regression tests, t-tests, F-tests, and the determination coefficient.

RESULT AND DISCUSSION

Validity and Reliability Test

The validity test is used to examine the extent to which the measuring instrument employed is capable of accurately measuring the intended object. An instrument is categorized as "valid" if the calculated r-value (r_{hitung}) exceeds the critical r-value (r_{tabel}) and the p-value is less than 0.05 (Ghozali, 2017).

Table 1. Validity Test Results

Variable	Indicator	R Calculated	R Table	Remarks
Labor Market (X1)	X1.1	0,896	0,1654	Valid
	X1.2	0,882	0,1654	
	X1.3	0,739	0,1654	
	X1.4	0,888	0,1654	
	X1.5	0,870	0,1654	
Social Influence (X2)	X2.1	0,769	0,1654	Valid
	X2.2	0,850	0,1654	
	X2.3	0,871	0,1654	
	X2.4	0,918	0,1654	
	X2.5	0,829	0,1654	
	X2.6	0,243	0,1654	
Income (X3)	X3.1	0,708	0,1654	Valid
	X3.2	0,763	0,1654	
	X3.3	0,771	0,1654	
	X3.4	0,764	0,1654	
	X3.5	0,639	0,1654	
Motivation (X4)	X4.1	0,865	0,1654	Valid
	X4.2	0,913	0,1654	
	X4.3	0,860	0,1654	
	X4.4	0,812	0,1654	
	X4.5	0,872	0,1654	
	X4.6	0,929	0,1654	
	X4.7	0,908	0,1654	
Religiosity (X5)	X5.1	0,902	0,1654	Valid
	X5.2	0,920	0,1654	
	X5.3	0,941	0,1654	
	X5.4	0,935	0,1654	
	X5.5	0,920	0,1654	
	X5.6	0,907	0,1654	
Career Interest (Y)	Y1	0,744	0,1654	Valid
	Y2	0,641	0,1654	
	Y3	0,886	0,1654	

Y4	0,833	0,1654
Y5	0,860	0,1654

Source: Processed primary data using SPSS 26.

Table 4.1 illustrates that for each variable—labor market (X1), social influence (X2), income (X3), motivation (X4), religiosity (X5), and career interest (Y)—the calculated R-value exceeds 0.1654. This confirms that all questionnaire items are valid.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Remarks
Labor Market	0.906	Reliable
Social Influence	0.844	Reliable
Income	0.780	Reliable
Motivation	0.951	Reliable
Religiosity	0.964	Reliable
Career Interest	0.849	Reliable

Source: Processed primary data using SPSS 26.

Reliability testing for indicators was assessed based on Cronbach's Alpha values. A variable is deemed reliable if the Cronbach's Alpha value (α) exceeds 0.60. The findings indicate that all research items are reliable.

Classical Assumption Tests

The classical assumption tests include normality, multicollinearity, and heteroscedasticity tests.

1. Normality Test

The results of the normality test are shown in the following table:

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		100
Normal Parameters^{a, b}	Mean	17.4500000
	Std. Deviation	4.06221992
Most Extreme Differences	Absolute	.083
	Positive	.038
	Negative	-.083
Test Statistic		.083
Asymp Sig. (2-tailed)		.083 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: Primary data processed using SPSS 26

Based on Table 3, the normality test indicates that the Asymp. Sig (2-tailed) value is 0.083, which is greater than 0.05. Therefore, it can be concluded that the model satisfies the normality test.

1. Multicollinearity Test

The presence or absence of multicollinearity is assessed based on a tolerance value > 0.1 and a VIF value < 10. Below are the results of the multicollinearity test:

Table 4: Multicollinearity Test Results

Variable	Tolerance	VIF	Description
Labor Market	0.533	1.875	No multicollinearity detected
Social Influence	0.436	2.293	No multicollinearity detected
Income	0.416	2.401	No multicollinearity detected
Motivation	0.133	7.546	No multicollinearity detected
Religiosity	0.134	0.7488	No multicollinearity detected

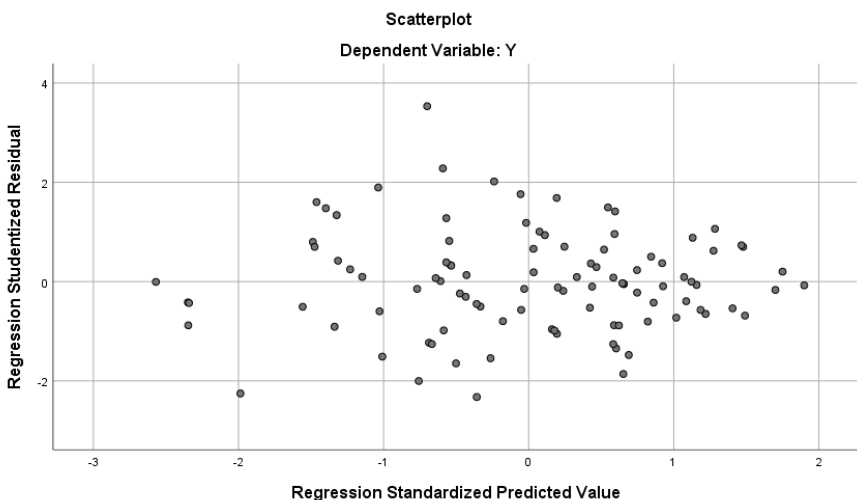
Source: Primary data processed using SPSS 26

Based on Table 4 above, it is evident that the VIF values for all variables are below 10, while the tolerance values for all variables are greater than 0.10. It can thus be concluded that the model does not encounter multicollinearity issues.

2. Heteroscedasticity Test

The heteroscedasticity test in this study is conducted using a scatterplot. The results of the heteroscedasticity test are illustrated in the figure below:

Figure 1: Heteroscedasticity Test Results



Source: Primary data processed using SPSS 26

Figure 1 illustrates that the points on the scatterplot do not form a specific pattern and are dispersed above and below the zero value on the Y-axis. Thus, it is concluded that there is no heteroscedasticity in the regression model.

Hypothesis Testing

T-Test

The T-test is conducted to determine the effect of independent variables on the dependent variable. This test is carried out by comparing the t-value (calculated) with the t-table value.

Table 5: Results of Partial T-Test

Hypothesis	t-table	t-value	Sig	Description
Labor market → career interest	1.661	5.727	0.000	H1: Accepted
Social influence → career interest	1.661	3.940	0.000	H2: Accepted
Income → career interest	1.661	4.363	0.000	H3: Accepted
Motivation → career interest	1.661	0.342	0.733	H4: Rejected
Religiosity → career interest	1.661	-0.810	0.420	H5: Rejected

Source: Primary data processed using SPSS 26

Based on Table 5:

1. The t-value for the labor market variable (X1) is 5.727, which is greater than the t-table value of 1.661, with a significance value of 0.000, which is less than 0.05. This indicates that the labor market has a positive and significant effect on the career interest of students from the Faculty of Islamic Economics and Business at IAIN Kudus, to become Amil for BAZNAS. Thus, H1 is accepted.
2. The t-value for the social influence variable (X2) is 3.940, which is greater than the t-table value of 1.661, with a significance value of 0.000, which is less than 0.05. This indicates that social influence has a positive and significant effect on the career interest of students from the Faculty of Islamic Economics and Business at IAIN Kudus, to become Amil for BAZNAS. Thus, H2 is accepted.
3. The t-value for the income variable (X3) is 4.363, which is

greater than the t-table value of 1.661, with a significance value of 0.000, which is less than 0.05. This indicates that income has a positive and significant effect on the career interest of students from the Faculty of Islamic Economics and Business at IAIN Kudus, to become Amil for BAZNAS. Thus, H3 is accepted.

4. The t-value for the motivation variable (X4) is 0.342, which is less than the t-table value of 1.661, with a significance value of 0.733, which is greater than 0.05. This indicates that motivation does not have a significant effect on the career interest of students from the Faculty of Islamic Economics and Business at IAIN Kudus, to become Amil for BAZNAS. Thus, H4 is rejected.

5. The t-value for the religiosity variable (X5) is -0.810, which is less than the t-table value of 1.661, with a significance value of 0.420, which is greater than 0.05. This indicates that religiosity does not have a significant effect on the career interest of students from the Faculty of Islamic Economics and Business at IAIN Kudus, to become Amil for BAZNAS. Thus, H5 is rejected.

F-Test

The F-test is used to determine whether the regression model can be used to predict the dependent variable. If the F-value (calculated) $>$ F-table and the significance probability $<$ 0.05, the regression model can be used to predict the dependent variable.

Table 6: Results of the F-Test

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1633.661	5	326.732	64.107	.000 ^b
	Residual	479.089	94	5.097		
	Total	2112.750	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X5, X3, X1, X2, X4

Source: Primary data processed using SPSS 26

Based on Table 6, it can be observed that the significance value is 0.000, which is less than 0.05, and the calculated F value is 64.107, which is greater than the F table value of 2.31. The F table value was obtained from the calculation $df=(n)= (100) =2.31df = (n) = (100) = 2.31$. Based on the results of the F-test, it can be concluded that labor market factors, social influence, income, motivation, and religiosity simultaneously affect the career interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become Amil officers of BAZNAS.

Coefficient of Determination

The coefficient of determination is used to determine how well the model explains the dependent variable through the independent variables. The value of the coefficient of determination ranges between 0 and 1.

Table 7. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.879 ^a	.773	.761	2.258

a. Predictors: (Constant), X5, X3, X1, X2, X4

b. Dependent Variable: Y

Source: Primary data processed using SPSS 26

Based on Table 7, it can be observed that the Adjusted R Square value is 0.761. This indicates that 76.1% of the variance in career interest among students of the Faculty of Islamic Economics and Business at IAIN Kudus to become Amil (managers of zakat funds) at BAZNAS can be explained by the variables of labor market, social influence, income, motivation, and religiosity. Meanwhile, the remaining 23.9% is influenced by other variables not examined in this study.

DISCUSSION

The Influence of the Labor Market on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus to Become Amil BAZNAS

Based on the results of the hypothesis testing above, it is evident that the labor market has a positive and significant influence on the interest of students of the Faculty of Islamic Economics and Business at IAIN Kudus in becoming Amil (zakat managers) for BAZNAS. This means that the broader the employment opportunities available in the field of zakat management, as well as the clearer the career prospects and job stability offered, the higher the interest of students in pursuing a career as Amil BAZNAS.

The growing demand for professionalism in zakat management by institutions such as BAZNAS has created more attractive job opportunities for students (Wardani & Novianti, 2022). A labor market that provides opportunities for competency enhancement, clear career pathways, and professional recognition in zakat management encourages individuals to take an interest in this profession (Rofikah,

2022). Furthermore, a career as an Amil not only offers promising career prospects but also provides social value and a sense of contribution to the community, aligning with the Islamic values taught at IAIN Kudus.

Opportunities to develop competencies, promising career paths, and professional recognition in zakat management are key driving factors. Additionally, the Amil profession not only ensures economic security but also offers social value, making it highly relevant to the Islamic principles instilled at IAIN Kudus. BAZNAS's strategies can include providing more extensive information about career opportunities and the benefits of working as an Amil to attract the interest of younger generations.

The findings of this study are consistent with the research of Sila et al. (2017), which demonstrated that the labor market has a positive and significant influence on career interest. These results are further supported by the study of Wardani & Novianti (2022), which also indicated that the labor market positively and significantly impacts career interest.

The Influence of Social Factors on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus to Become BAZNAS Amil

Based on the hypothesis testing results above, it shows that social influence has a positive and significant effect on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become BAZNAS Amil. This indicates that the stronger the support and encouragement from their social environment, such as

Family, friends, lecturers, or respected community figures, the higher the students' interest in becoming BAZNAS Amil.

Students tend to be inspired by individuals or groups they consider role models. The exemplary actions of these figures, such as their achievements and contributions to zakat institutions, can motivate students to follow similar paths. Social environments, including family, friends, or colleagues, can encourage individuals to pursue specific career paths (Dippa et al., 2020). Support from family, peers, and academic communities provides emotional encouragement and confidence for students to choose to become Amil (Rahayu et al., 2021). Additionally, societal appreciation and recognition of the Amil profession enhance its appeal for students.

Emotional support and acknowledgment from social communities build confidence among students to pursue the Amil profession. BAZNAS can leverage social influence through community-based strategies, such as organizing seminars or events involving influential figures and successful alumni in this field, to inspire students.

This research aligns with the findings of Dippa et al. (2020), which demonstrate that social influence has a positive and significant effect on career interest. These results are also supported by Handayani & Rianto (2021), showing similar positive and significant impacts of social influence on career interest.

The Influence of Income on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus to Become BAZNAS Amil

The hypothesis testing results indicate that income has a positive and significant effect on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become BAZNAS Amil. This means that the greater the potential income from working as a BAZNAS Amil, the higher the students' interest in pursuing this profession.

A decent and competitive income offers its own attraction for students, especially in meeting their living needs and planning for the future. When the income from the Amil profession is perceived as promising, it increases students' interest (Hasanah et al., 2019). Furthermore, transparency in income management and additional incentives, such as allowances or other benefits provided by BAZNAS, further motivate students to pursue a career in this field. The combination of financial benefits and the social value of the profession makes the Amil role increasingly appealing (Suriadi & Andri Soemitra, 2022).

BAZNAS can enhance the attractiveness of the Amil profession by offering competitive income schemes and relevant incentives to young professionals.

This study aligns with Fiorentina et al. (2024), which shows that income positively and significantly influences career interest. It is also supported by Faiz et al. (2024), which confirms the positive and significant impact of income on career interest.

The Influence of Motivation on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus to Become BAZNAS Amil

The hypothesis testing results indicate that motivation does not have a significant effect on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become BAZNAS Amil. This means motivation is not always a primary factor influencing their interest in becoming BAZNAS Amil.

Students tend to prioritize external factors, such as job market opportunities, social support, and income prospects, over internal motivation (Dewi & Yasa, 2020). Additionally, a lack of understanding or awareness of the importance of the Amil profession may diminish the role of motivation in influencing their decisions. Thus, while someone may possess motivation, without strong external factors, their interest in becoming a BAZNAS Amil does not significantly increase.

Internal motivational factors, such as personal desires to become Amil, are not sufficiently strong without a supportive environment. BAZNAS can enhance students' understanding of the importance of this profession through educational campaigns and training that emphasize leadership and social contribution values.

This research aligns with Fajarsari (2020), which shows that motivation does not significantly influence career interest. However, it contrasts with Rialdy et al. (2022), which demonstrates that motivation has a positive and significant impact on career interest.

The Influence of Religiosity on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus to Become BAZNAS Amil

The hypothesis testing results indicate that religiosity does not have a significant effect on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus to become BAZNAS Amil. This means religiosity is not always a primary factor influencing their interest in this profession.

Although religiosity reflects the religious values upheld by individuals, the decision to choose a particular profession, including becoming a BAZNAS Amil, is often more influenced by external factors such as career prospects, job opportunities, and offered incentives. In this context, students perceive religiosity as a personal aspect that is not directly related to their career choices, especially if the profession is not considered financially promising or lacks professional appeal. Moreover, a lack of awareness about the role and responsibilities of Amil further reduces the influence of religiosity on their interest in this profession (Shavira & Hidayatullah, 2024). Insufficient socialization regarding the significance of Amil roles in professionally managing zakat also contributes to why religiosity does not significantly influence their interest.

BAZNAS can maximize strategies for socialization and education about the social and spiritual contributions achievable through the Amil profession.

This research aligns with Shavira & Hidayatullah (2024), which demonstrates that religiosity does not significantly influence career

interest. However, it contrasts with Nurfuadi et al. (2024), which shows that religiosity has a positive and significant impact on career interest.

The Influence of the Labor Market, Social Influence, Income, Motivation, and Religiosity on the Interest of Students in the Faculty of Islamic Economics and Business at IAIN Kudus in Becoming Amil for BAZNAS

Based on the results of the simultaneous test presented in the previous section, it can be concluded that the labor market, social influence, income, motivation, and religiosity collectively have a positive and significant influence on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus in becoming Amil for BAZNAS. These findings are in line with studies conducted by Dippa et al. (2020), Handayani & Rianto (2021), Fiorentina et al. (2024), Rialdy et al. (2022), and Nurfuadi et al. (2024), which show that the labor market, social influence, income, motivation, and religiosity collectively positively and significantly influence career interest.

These findings provide practical implications for BAZNAS' strategy in attracting young generations to pursue careers as Amil. This strategy may include enhancing socialization about career opportunities, offering competitive incentives, strengthening social support, and launching educational campaigns that integrate both spiritual and professional aspects.

CONCLUSION

Based on the research findings, it can be concluded that: Partially, the labor market, social influence, and income have a positive and significant effect on the interest of students in the Faculty of

Islamic Economics and Business at IAIN Kudus in becoming Amil for BAZNAS. However, partially, motivation and religiosity do not significantly influence the students' interest in becoming Amil for BAZNAS. Simultaneously, the labor market, social influence, income, motivation, and religiosity have a positive and significant impact on the interest of students in the Faculty of Islamic Economics and Business at IAIN Kudus becoming Amil for BAZNAS.

This research introduces a new finding that the labor market, social influence, and income have a positive and significant effect on students' interest in becoming Amil for BAZNAS, whereas motivation and religiosity do not have a significant effect.

The findings offer practical implications for BAZNAS, particularly in strategies to attract young generations to become Amil. These strategies include:

1. **Enhancing the labor market appeal:** Strengthen the image of the Amil profession as a career with good prospects by providing professional training, certification, and career development opportunities.
2. **Utilizing social influence:** Promote social campaigns and publications involving community leaders, alumni, or public figures who can serve as role models for students.

Recommendations for Future Research

Future research can consider the following recommendations:

1. Expand the sample to include respondents from other universities to achieve more generalized results.
2. Explore other variables such as work experience, family environment, or perceptions of Amil professionalism.

3. Employ mixed methods to qualitatively delve into students' motivations and perceptions, providing a more comprehensive understanding.

REFERENCES

- Aisyaha, N., & Windasari, I. (2024). Peran Motivasi Dan Lingkungan Keluarga Terhadap Minat Menjadi Akuntan. *Jurnal Ekonomika Dan Bisnis (JEBS)*, 4(6), 1594–1599.
- Alfitrah, R., Nurlina, & Salman, M. (2021). Faktor Faktor Yang Mempengaruhi Minat Muzakki Membayar Zakat Di Badan Baitul Mal Kota Langsa. *Jurnal Samudra Ekonomika*, 5(2), 187–196.
- Almasri, A. Z., Batubara, M., Nasution, J., & Nasution, M. I. (2023). The Future of Amil Professionalization in Indonesia: Exploring Student Intention. *Islam Realitas: Journal of Islamic and Social Studies*, 9(2), 185–196.
- Amelia, N., Rahmawati, R., Lismawati, L., & Khairi, R. (2023). Urgensi Ziswaf Dalam Pengembangan Perekonomian Di Indonesia. *Sharing: Journal of Islamic Economics, Management and Business*, 2(2), 157–168. <https://doi.org/10.31004/sharing.v2i2.23408>
- Arianti, F., & Maharani, N. K. (2023). Analisis Faktor-Faktor yang Mempengaruhi Minat Pemilihan Karir sebagai Akuntan Publik. *JIIP - Jurnal Ilmiah Ilmu Pendidikan*, 6(7), 4631–4641. <https://doi.org/10.54371/jiip.v6i7.1817>
- Bambang Suriadi, & Andri Soemitra. (2022). Analisis Pengaruh Literasi, Motivasi, Persepsi, dan Pendapatan Terhadap Minat Mahasiswa Menggunakan Produk Reksadana Syariah. *Jurnal Ilmiah Ekonomi Islam*, 8(2), 2059–2067.

- Batin, M. H., Habibi, M., & Gustiana, I. S. (2022). Indeks Literasi Zakat Pada Mahasiswa Program Studi Manajemen Zakat Dan Wakaf. *A Research Journal On Management Of Zakat And Waqf P-*, 2(2), 103–118.
- Dewi, I. G. A. A. O., & Yasa, K. D. (2020). Motivasi, Gender, Self Efficacy dan Pertimbangan Pasar Kerja Terhadap Minat Mahasiswa untuk Mengikuti Ujian CPA Test Center. *Jurnal Ilmiah Akuntansi & Bisnis*, 5(1), 103–115.
- Dippa, F. A. T., Mendra, N. P. Y., & Bhegawati, D. A. S. (2020). Faktor-faktor yang Mempengaruhi Minat Mahasiswa Akuntansi untuk Berkarir menjadi Akuntan Publik (studi kasus pada universitas mahasarawasti denpasar). *Jurnal Kharisma*, 2(1), 113–124.
- Faiz, S., Askandar, N. S., & Malikhah, A. (2024). Pengaruh Pendapatan Yang Diharapkan, Role Model, dan Self Efficacy Terhadap Minat Berkarir Akuntan Publik (Studi kasus Mahasiswa Akuntansi Universitas Islam Malang yang Sudah Menempuh Mata Kuliah Audit). *Jurnal Ilmiah Riset Akuntansi*, 13(01), 365–373.
- Fajarsari, H. (2020). Pengaruh Motivasi dan Persepsi Terhadap Minat Mahasiswa Mengikuti Pendidikan Profesi Akuntansi (PPAK) di Kota Semarang. *Pamator Journal*, 13(1), 30–43. <https://doi.org/10.21107/pamator.v13i1.7001>
- Fauzi, A., & Murniawaty, I. (2020). Pengaruh Religiusitas dan Literasi Keuangan Syariah Mahasiswa terhadap Minat Menjadi Nasabah di Bank Syariah. *EEAJ Economic Education Analysis Journal*, 9(2), 473–486. <https://doi.org/10.15294/eeaj.v9i2.39541>
- Fiorentina, Y., Desitama Anggraini, L., & Sari, R. (2024). Pengaruh Pertimbangan Pasar Kerja, Gender Dan Gaji Terhadap Minat Mahasiswa Akuntansi Berkarir Menjadi Akuntan Publik. *Jurnal Akuntansi Dan Ekonomi*, 9(1), 105–118. <https://doi.org/10.29407/jae.v9i1.22212>
- Fitriana, D., & Yanti, H. B. (2023). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Dalam Pemilihan Karir Menjadi Seorang Akuntan Publik. *EBID:Ekonomi Bisnis Digital*, 1(1), 39–48. <https://doi.org/10.37365/ebid.v1i1.174>

- Fitriyah, N. (2022). Analisis Implementasi Good Amil Governance berdasarkan Zakat Core Principle di Badan Amil Zakat Nasional. *AKUNESA: Jurnal Akuntansi Unesa*, 11(1), 69–77. <https://journal.unesa.ac.id/index.php/akunesa69>
- Ghozali, I. (2017). *Aplikasi Analisis Multivariate dengan Program SPSS*. Badan Penerbit UNDIP.
- Handayani, M., & Rianto, M. R. (2021). Pengaruh Financial Knowledge, Pendapatan dan Social influence terhadap Minat Menggunakan Aplikasi Pembayaran Digital pada Generasi Milenial Islam di Kota Bekasi. *Jurnal Ilmiah Ekonomi Islam*, 7(3), 1858–1865.
- Hasanah, M., Suswandi, P. E., & Yunitasari, D. (2019). Analisis Faktor yang Mempengaruhi Minat Tenaga Kerja Wanita Bekerja di PTPN X Unit Industri Bobbin Kecamatan Arjasa Kabupaten Jember. *E-Journal Ekonomi Bisnis Dan Akuntansi*, 6(1), 57. <https://doi.org/10.19184/ejeba.v6i1.11077>
- Iswanaji, C., Nafi' Hasbi, M. Z., Salekhah, F., & Amin, M. (2021). Implementasi Analytical Networking Process (Anp) Distribusi Zakat Terhadap Pembangunan Ekonomi Masyarakat Berkelanjutan (Study Kasus Lembaga Baznas Kabupaten Jember Jawa Timur). *Jurnal Tabarru': Islamic Banking and Finance*, 4(1), 195–208. [https://doi.org/10.25299/jtb.2021.vol4\(1\).6681](https://doi.org/10.25299/jtb.2021.vol4(1).6681)
- Kusumaningtyas, E. A., Asegaf, M. M., & Dikuraisyin, B. (2021). Human Capital Sebagai Strategi Pengembangan Sumber Daya Profesional Di Lembaga Zakat Nurul Hayat. *Filantropi: Jurnal Manajemen Zakat Dan Wakaf*, 2(2), 155–174.
- Maraliza, H., Mu'in, F., & Febriati, N. (2024). Productive Zakat Scholarship of National Amil Zakat Agency of Bandar Lampung City in Improving Human Resources. *Nizham Jurnal Studi Keislaman*, 12(01), 11–27.
- Nurfuadi, W., Harahap, M. I., & K, K. (2024). Pengaruh Pengetahuan Perbankan Syariah Dan Religiusitas Terhadap Minat Mahasiswa Perbankan Syariah Untuk Memilih Bekerja Di Perbankan Syariah: Studi Pada Mahasiswa Perbankan Syariah Uinsu Angkatan 2018. *Jurnal Kajian Ekonomi & Bisnis Islam*, 5(3), 766–778.

- Rahayu, A. A., Erawati, T., & Primastiwi, A. (2021). Pengaruh Motivasi Pengetahuan Perpajakan, Motivasi Karir, Motivasi Kualitas, Motivasi Sosial, Dan Motivasi Ekonomi Terhadap Minat Mahasiswa Mengikuti Program Brevet Pajak. *Amnesty: Jurnal Riset Perpajakan*, 4(2), 240–264. <https://doi.org/10.26618/jrp.v4i2.6324>
- Rialdy, N., Sari, M., & Pohan, M. (2022). Model Pengukuran Motivasi dan Minat Karir Mahasiswa Akuntansi Sebagai Konsultan Pajak: Studi pada Perguruan Swasta di Kota Medan. *Owner*, 6(2), 1519–1528. <https://doi.org/10.33395/owner.v6i2.779>
- Rianto, M. R., & Yoganingsih, T. (2020). Pengaruh Religiusitas, Pengaruh Sosial Dan Dukungan Pemerintah Terhadap Minat Menabung Di Bank Syariah Mandiri - Bekasi. *Jurnal Ilmiah Akuntansi Dan Manajemen*, 16(2), 76–83. <https://doi.org/10.31599/jiam.v16i2.405>
- Rofikah, S. (2022). Pengaruh Pertimbangan Pasar Kerja, Penghargaan Finansial, Dan Nilai Intrinsik Pekerjaan Terhadap Minat Pemilihan Karier Sebagai Akuntan Publik (Studi Empiris Pada Mahasiswa Akuntansi Universitas Wiraraja Madura). *Journal of Accounting and Financial Issue (JAFIS)*, 3(1), 50–70. <https://doi.org/10.24929/jafis.v3i1.2042>
- Safirullah, Furqani, H., & Sari, N. (2024). Implementasi PSAK No . 109 Pada Organisasi Pengelolaan Zakat dan Perannya dalam Meningkatkan Akuntabilitas dan Transparansi Pada Baitul Mal Provinsi Aceh. *Jurnal Ekonomi Manajemen Dan Sekretari*, 9(109), 60–71.
- Senjari, R. (2016). Pengaruh Motivasi, Lingkungan Kerja Dan Nilai Sosial Terhadap Minat Mahasiswa Akuntansi Dalam Memilih Karir Sebagai Akuntan Publik. *Jom Fekon*, 3(1), 133–147.
- Shavira, L., & Hidayatullah, M. S. (2024). Pengaruh religiusitas, peran lingkungan, dan pertimbangan pasar kerja terhadap minat mahasiswa berkarir di lembaga keuangan syariah. *Jurnal Ekonomi Sakti*, 13(1), 34–44.
- Sila, M., Sukirman, A. S., & Triana, D. (2017). Faktor-Faktor Yang Mempengaruhi Minat Mahasiswa Akuntansi Untuk Berkarier Di Lembaga Jasa Keuangan Syariah. *Prosiding Seminar Hasil Penelitian (SNP2M)*, 2(1), hal 59-64.

<http://jurnal.poliupg.ac.id/index.php/snp2m/article/download/484/411>

- Sugiyono. (2017). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sugiyono. (2018). *Metode Penelitian Bisnis: Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D*. Alfabeta.
- Sumarni, Y., & Mustika, E. (2021). Analisis Kompetensi Mahasiswa Menjadi Amil Zakat Profesional (Studi Pada Mahasiswa Prodi Manajemen Zakat dan Wakaf IAIN Bengkulu). *ZAWA: Management of Zakat and Waqf Journal*, 1(2), 10. <https://doi.org/10.31958/zawa.v1i2.4636>
- Supriyadi, A. (2020). Kompetensi Amil Zakat: Studi Mahasiswa Manajemen Zakat dan Wakaf IAIN Tulungagung Menjelang Praktek Pengalaman Lapangan. *El-Barka: Journal of Islamic Economics and Business*, 3(1), 110–136. <https://doi.org/10.21154/elbarka.v3i1.2019>
- Wardani, D. K., & Novianti, R. (2022). Pengaruh Persepsi Dan Pertimbangan Pasar Kerja Terhadap Minat Memilih Karir Konsultan Pajak. *Jurnal Pendidikan Dasar Dan Sosial Humaniora*, 1(4), 625–644.