A STUDY ON FACTOR THAT INFLUENCE ZAKAT ON INCOME PAYMENT AMONG UNIVERSITI TEKNOLOGI MARA (UiTM) DUNGUN STAFF

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TABLE OF CONTENT

CONTENT	PAGE
Acknowledgement	iv
List of Table	vii
List of Figure	viii
List of Abreviations	ix
Abstract	x
CHAPTER ONE: INTRODUCTION	
1.0: Introduction	1
1.0.1. Conditions	2
1.1.0: Background of Study	3
1.2.0: Zakat on Income	6
1.3.0: Problem Statement	8
1.4.0: Scope of Studies, Objectives, Research Questions and Methodology	10
1.4.1: Scope of Studies	10
1.4.2: Research Objective	10
1.4.3: Research Questions	11
1.4.4: Significance of Study	11
1.4.5: Limitation of Study	13

CHAPTER FIVE: CONCLUSION AND RECOMENDATION

5.0: Conclusion and Recommendation 51

5.1.0: Introduction 51

5.2.0: Conclusion 52

5.3.0: Recommendation 56

a) Recommendation for MAIDAM and Other Zakat Institution 56

b) Recommendation for the Future Research 57

Bibliography 58

Appendixes 64

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ABSTRACT

Abstract

Zakat on income is already launched in Malaysia since 10 years ago, and some of the states under the Fatwa Committee States have considered it as mandatory. The main objective of this study is to determine the relationship between dependent variables (factors influencing the zakat on income payment) with independent variables (demographic, effectiveness of institution, attitudes and knowledge factor) and identify the most contributing factor that influence individual participation in zakat on income payments among UiTM staffs in Dungun. Zakat is collected and disbursed to the eight groups of eligible recipients by each state in Malaysia. In Terengganu also has been one of the states that have institution of MAIDAM which manage of zakat collection and distributes them. This study will cover one types of zakat which is zakat on income and emphasized to UiTM Dungun staff in order to get feedback from the respondents among the UiTM Dungun staffs. This will cover about the effectiveness of institution, attitudes and also knowledge factor.

Keywords: zakat on income,MAIDAM,UiTM,effectiveness of institution, attitudes,knowledge.