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THE FACTORS THAT INFLUENCE ACCEPTANCE OF PAYING ZAKAT ON INCOME BY SALARY DEDUCTION AMONG STAFFS OF INSTITUT PERGURUAN AT TERENGGANU

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ABSTRACT

This study covers the Factors That Influence Acceptance of Paying Zakat on Income by Salary Deduction among the Staffs at Institut Perguruan in Terengganu.

The researcher has taken three elements as independent variables. These independent variables are knowledge, promotion and attitude. The dependent variable is the acceptance of paying *Zakat* on income by salary deduction.

For this study, the researcher chooses staffs at Institut Perguruan in Terengganu as respondents. The sample comprised of 70 staffs that are administered with short questionnaires. The researcher used convenient as sampling technique. All data were analyzed by using the Statistical Package for the Social Science (SPSS). Four types of analysis were used in this research. They are including frequency distribution, Pearson correlation, regression analysis and reliability analysis.

Based on the reliability analysis, all the variable are reliable. The reliability analysis for knowledge is 0.934, for promotion is 0.899 and for attitude is 0.769. The reliability analysis for factor acceptance of paying *Zakat* on income by salary deduction is 0.933. When combining all these 3 variables analyzed using regression for the R² is 0.219. It means only 21.9% can be explained by all independent variables and another 78.1% cannot be explain.

The main objectives in this research are to study the acceptance of paying Zakat on income by deduction of salary towards staff in Institut Perguruan in Terengganu, to identify major factor which significant variable to the acceptance of paying Zakat on income by deduction of salary and To identify what are the independents that lend to the factors of acceptance paying Zakat on income by deduction salary.

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