



9th INDES 2020
LIMITLESS MIND:
EMPOWERING INNOVATION THROUGH VISUALIZATION



الجامعة
UNIVERSITI
TEKNOLOGI
MARA

Cawangan Perak

PROGRAM
PROCEEDINGS
ABSTRACTS BOOK

The 9th International Innovation, Invention
& Design Competition
INDES2020

17th May – 10th October 2020

ESMAT: ONLINE SMART ZAKAT COUNTER FOR INTEGRATED ZAKAT MANAGEMENT SYSTEM

Naimah Zaini¹, Nor Bahiyah Omar¹, Roshayani Dato' Arshad² and Ruhaini Muda²

¹*Faculty of Accountancy, Universiti Teknologi MARA, Tapah Campus, Tapah Road, 35400, Perak, MALAYSIA*

E-mail: naima058@uitm.edu.my

²*Accounting Research Institute, Level 12, Menara SAAS, UiTM Shah Alam, 40450 Shah Alam, Selangor, MALAYSIA*

ABSTRACT

COVID-19 pandemic has not only affected lives but also had a strong impact on various sectors including education sector. The needs to self-isolated at home has impacted students especially from B40 families. They are not able to apply zakat using a normal procedure as in the campus and hence, affects their quality of online distance learning (ODL) process. Although most of the higher education in Malaysia have a specific unit or department which handle the collection and distribution of zakat in their institutions, some of the institutions still manage and distribute zakat manually. As such, tedious process involved where students have to download and fill form and submitted directly to Islamic Affairs Religious Unit (UHEI) which will be processed and later be interviewed by the Zakat Unit Officer. Students then have to wait for the information from UHEI on their application status. With a new norm where students have to practice social distance and not necessary to be in the campus, it is believed that developing an *ESMAT* which simplify the application and distribution process of zakat to students will improve the effectiveness of zakat management. *ESMAT* will provide an opportunity for UHEI to be more transparent about their zakat distribution and enhance their trust to zakat payers and society as whole.

Keywords: zakat, zakat application, zakat distribution

1. INTRODUCTION

Malaysian universities responded to the COVID-19 global outbreak by closing campuses and transitioning to online distance learning (ODL). The closure of the universities has caused unprecedented challenges for everyone involved, from the students themselves, the lecturers and the parents. Shifting in education from traditional classroom learning to ODL created tremendous changes for both lecturers and students. Not all students have equal access to the technology and internet availability especially those from the poor backgrounds. This disadvantaged group of students need the most help in this time in terms of access to the financial support and resources needed. For instance, some parents will be able to spend large amounts of time supporting their children or be able to spend money on additional tuition or on educational resources, other children will be trying to work in cramped housing conditions, with inadequate access to learning technology or stable internet, and with parents less able to support their learning due to their financial incapability (Cullinane & Montacute, 2020). Thus, zakat as one of the Islamic social finance instruments could leverage their role in helping the affected group of society that have been badly impacted with this pandemic and subsequently, contribute to the socio-economic development to the community.

Universiti Teknologi MARA (UiTM) as one of the largest universities in Malaysia has taken a preventive measure to tackle the unexpected impact from the transition to online learning. This also include giving financial assistance for students from B40 group and equipment like laptop through 1 Asnaf 1 Laptop programme using allocation from UiTM zakat fund. In addition, “UiTM Prihatin” program is another initiative by UiTM to ensure that B40 group of students to ensure the sustainable human capital development including zakat as a financial assistance to support the students in their study. In UiTM, the management of zakat are administered by Zakat, Charity and Wakaf Division. However, being the largest higher learning institutions, UiTM has many branches throughout the country. Each UiTM branches is responsible in managing its own process of collecting and distributing zakat fund. Some of the branches have effective zakat management system while others still implementing traditional and manual method in zakat management.

2. PROBLEM STATEMENT

In UiTM Perak Branch Tapah Campus, the process of application still being implemented manually although the application form is uploaded on the website. Based on the survey among 20 students of Diploma in Accountancy, the problems identified includes missing form, time consuming, lack of information about zakat application and difficulty to know their qualification with zakat requirement. From the interview conducted with Zakat Officer of Islamic Affairs Religious Unit, the lack of staff in zakat unit is also one of the factors that influence the reduction of zakat distribution among students. The graph shows the comparison of zakat distribution for semester September – January 2020 (face to face learning) and March – July (online distance learning).

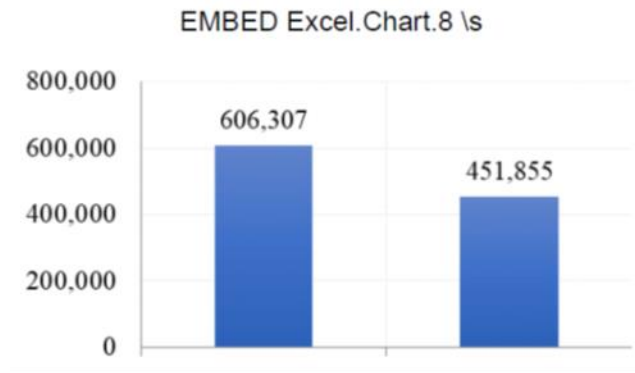


Figure 1. Total zakat distribution (RM) to students

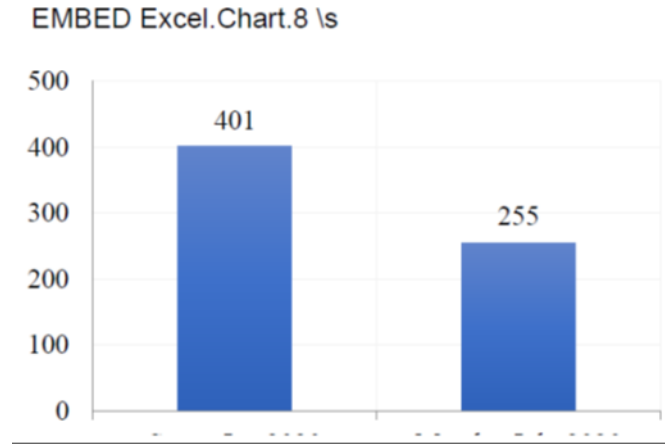


Figure 2. Total number of zakat recipients (number of students)

As UiTM is implementing online distance learning for semester October 2020 – February 2021, we proposed that there is a need to have a smart online zakat counter (ESMAT) that will help students to apply the zakat and later, fasten the process of zakat application and distribution. At the end, this proposed system is hoped to improve the zakat management system in UiTM Perak Tapah Campus and ensure the sustainability of human capital development amidst the COVID-19 pandemic.

REFERENCES

1. Cullinane, C., & Montacute, R. (2020). COVID-19 and social mobility impact brief# 1: school shutdown. *Sutton Trust*.



Surat kami : 700-KPK (PRP.UP.1/20/1)
Tarikh : 30 Ogos 2022

YBhg. Profesor Ts Sr Dr Md Yusof Hamid, PMP, AMP
Rektor
Universiti Teknologi MARA
Cawangan Perak



YBhg. Profesor

**PERMOHONAN KELULUSAN MEMUAT NAIK PENERBITAN UiTM CAWANGAN PERAK
MELALUI REPOSITORY INSTITUSI UiTM (IR)**

Perkara di atas adalah dirujuk.

2. Pihak Perpustakaan ingin memohon kelulusan YBhg. Profesor untuk membuat imbasan (*digitize*) dan memuat naik semua jenis penerbitan di bawah UiTM Cawangan Perak melalui Repositori Institusi UiTM, PTAR.
3. Tujuan permohonan ini adalah bagi membolehkan akses yang lebih meluas oleh pengguna Perpustakaan terhadap semua bahan penerbitan UiTM melalui laman Web PTAR UiTM Cawangan Perak.

Kelulusan daripada pihak YBhg. Profesor dalam perkara ini amat dihargai.

Sekian, terima kasih.

“WAWASAN KEMAKMURAN BERSAMA 2030”

“BERKHIDMAT UNTUK NEGARA”

Yang benar