

UNIVERSITI TEKNOLOGI MARA

**EXAMINING FACTORS
INFLUENCING INTENTION TO
PARTICIPATE IN INCOME ZAKAT
CONTRIBUTION AMONG CIVIL
PERSONNEL IN JOHOR: A CASE
STUDY OF MAIJ'S ZAKAT
COLLECTION**

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Dissertation submitted in partial fulfilment
of the requirements for the degree of
Master of Business Administration

Arshad Ayub Graduate Business School (AAGBS)

July 2024

ABSTRACT

This study investigates the practice of zakat on income within Johor and specifically focuses on the income zakat payment intention and participation of civil personnel in Johor who are obligated to pay zakat on their income. The study aims to analyze the factors that influence their intention and participation of income zakat contribution from several factors such as Attitude, Knowledge, Government Initiative, Credibility and Transparency and explore effective approaches for enhancing their intention of zakat on income. The research employs both primary and secondary data sources. Primary data is collected through interviews with officials from the Majlis Agama Islam Johor (MAIJ) and online questionnaires to random sampling approach selection of participants from different departments and employment levels within the Johor Civil personnel in Johor Bahru, Muar and Pasir Gudang, while statistical data is derived from various documents such as reports and articles.

The findings reveal a notable improvement in zakat payment from 2023. Nevertheless, recommendations related to supervision, procedures, and cooperation are proposed to further enhance zakat payment, ensuring better support for the underprivileged recipients and optimizing zakat distribution. It's worth noting that this research was made possible through a research grant from UiTM.

Keywords: Income Zakat, Attitude, Knowledge, Government Initiative, Credibility and Transparency, Methods to Encourage

ACKNOWLEDGEMENT

This research has come to fruition through the generous assistance and support of numerous individuals, and we wish to express our heartfelt appreciation to all of them.

To conduct this research, we want to express our deep gratitude to our supervisor, Professor Dr. Ahmad Naqiyuddin Bakar. His guidance and advice at every step were instrumental in the completion of our research.

We would also like to thank Majlis Agama Islam Negeri Johor "MAIJ" for their collaboration in providing us with the necessary statistics and information. Our sincere appreciation goes to all the respondents from the Johor Civil personnel for their honest and cooperative responses to the questions in our study.

We owe a great debt of gratitude to the committee members who made our defense an enjoyable experience and provided valuable insights and recommendations. Our families deserve a special mention for their unwavering understanding and support throughout the research process. It is your prayers that have sustained us on this journey.

Lastly, we would like to express our gratitude to God for guiding us through the challenges we faced to successfully complete our research, Alhamdulillah.

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CHAPTER ONE

INTRODUCTION

1.1 Preamble

Chapter 1 elaborates on the study's focus on factors influencing the intention and participation in zakat on income contribution among Johor Civil personnel in Johor Bahru, Muar and Pasir Gudang. This chapter also addresses the problem statement, research objectives, research questions, scope of the study, and significance of the study. Additionally, it will provide an overview of the study's background, the industry context, and role of Majlis Agama Islam Negeri Johor (MAIJ) in the zakat management context.

1.2 Background of the Study

Zakat organizations in Malaysia are acknowledged as Islamic entities that promote social equilibrium in Muslim societies (Ahmad *et al.*, 2015). Zakat institutions are responsible for administrating the zakat collection process and distributing it to those in need (Mahmood *et al.*, 2021). Zakat is the one of five pillars of the Islamic faith, a mandatory type of "almsgiving", to which every Muslim is obligated to make contributions (Ab Rahman *et al.*, 2022). It stands as a positive instrument in Islam aimed at alleviating or eliminating poverty, while bolstering the economic standing of the *ummah* as a key Islamic financial tool (Khalil *et al.*, 2020). Malaysia, where Muslims make up the majority the population, zakat collection holds substantial importance beyond tax income by contributing significantly to both national economic development and community welfare (Abdullah & Sapiei, 2018).

In Islam, the rich are expected to share their wealth with designated recipients or *asnaf*, as specified in the Quran, by paying zakat (Sadallah *et al.*, 2022).

Surah At-Taubah 60:9, “*Eight groups who should receive zakat: the needy (Fakir), the poor (Miskin), those in debt (Gharmin), stranded travelers (Ibnus Sabil), new converts*