

COST MANAGEMENT SYSTEM PRACTICED BY ZAKAT
COLLECTION CENTERS IN MELAKA, NEGERI
SEMBILAN, PULAU PINANG, WILAYAH
PERSEKUTUAN AND SELANGOR :
AN EXPLORATORY STUDY



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Puan Hamidah Bani
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Puan,

PROJEK PENYELIDIKAN:
Cost Management System Practiced By Zakat Collection Centers in Melaka, Negeri Sembilan and Johor.

Dengan hormatnya perkara di atas adalah dirujuk.

Sukacita dimaklumkan bahawa Mesyuarat Jawatankuasa Teknikal Penyelidikan Universiti Teknologi MARA Cawangan Melaka Bil. 6/2004 pada 28hb Mei 2004 telah membuat keputusan:-

- i. Bersetuju meluluskan cadangan penyelidikan yang dikemukakan oleh puan, Prof. Madya Maheran Katan dan Cik Norzehan Abu Bakar.
- ii. Disarankan supaya hasil projek penyelidikan ini dapat diaplikasikan secara meluas dalam pengurusan zakat di Malaysia.
- iii. Tempoh projek penyelidikan ini ialah **12 bulan**, iaitu mulai **1 Ogos 2004 hingga 31 Julai 2005**.
- iv. Kos yang diluluskan ialah sebanyak **RM19,815.20** sahaja.
- v. Penggunaan geran yang diluluskan hanya akan diproses setelah perjanjian ditandatangai.
- vi. Semua pembelian peralatan yang kosnya melebihi RM500.00 satu item perlu menggunakan Pesanan Jabatan Universiti Teknologi MARA (LO). Pihak puan juga dikehendaki mematuhi peraturan penerimaan peralatan.

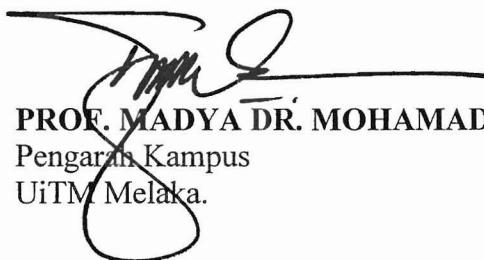
- vii. Laporan kemajuan projek penyelidikan ini hendaklah dimajukan kepada Unit Penyelidikan, Pembangunan dan Pengkomersilan setiap 4 bulan pada bulan April, Ogos dan Disember.
- viii. Kertas kerja boleh dibentangkan dalam seminar setelah 75% deraf awal laporan akhir projek dihantar ke Unit Penyelidikan, Pembangunan dan Pengkomersilan untuk semakan. Walau bagaimanapun puan perlu membuat permohonan kepada URDC.
- ix. Laporan akhir perlu dihantar sebaik sahaja projek penyelidikan disiapkan. Format laporan akhir boleh diperolehi di Unit Penyelidikan, Pembangunan dan Pengkomersilan.

Bersama-sama ini disertakan tiga salinan perjanjian untuk ditandatangani oleh pihak puan dan kembalikan ke Pejabat Unit Penyelidikan, Pembangunan dan Pengkomersilan untuk tindakan selanjutnya.

Sekian, terima kasih.

“SELAMAT MENJALANKAN PENYELIDIKAN”

Yang benar



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Abstract

This research attempts to obtain the empirical data on cost management system being adopted by five corporatized zakat collection centers in Malaysia, classification of cost and the relationship between cost and zakat collection. It was found that the five corporatized zakat centers under study use traditional cost management and cost is classified departmentally. Adapting Hurley and Touran (2002), the cost structure incurred by zakat collection centers can be divided into four categories; salary, fixed assets, administration cost and promotion. After using Chi-square test - cramer coefficient it was found that only promotion has a significant contribution towards zakat collection. However the significant relationship is in perverse direction where the higher the promotional cost, the lesser the impact on zakat collection. Labor, administrative and fixed asset cost has no significant relationship to the zakat collection.

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1.0 INTRODUCTION

Zakat is one of the five pillars of Islam. It is obligatory and mandatory upon muslim who qualify and reach the nisab to pay zakat. The word zakat means both “purification” and “growth”. The possession of zakat payers are purified by setting aside a proportion for those in need, and, like the pruning of plants, this cutting back balances and stimulating new growth. Zakat not only purify the wealth of the zakat payers but also purify their hearts from greed and selfishness. The heart of the recipients are also purified from jealousy and hatred and filled with goodwill and warm wisher for the zakat payers. Giving the zakat is an act of worship to gain Allah’s blessing by offering thanks to Allah for the wealth one has acquired.

The evidence or requirement of zakat giving is highlighted in At-Taubah 103 translated as;

“ Take alms” (zakat) out of their property- thou wouldst cleanse them and purify them thereby- and pray for them. Surely thy prayer is a relief to them. All Allah is Hearing Knowing.”