



DETERMINANTS OF ZAKAT ON INCOME
AND
THE MEDIATING ROLE OF MAJLIS AGAMA ISLAM
JOHOR

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JANUARY 2012

ABSTRACT

The main purpose of this study is to examine and gain a better understanding of the significant relationships among the determinants of zakat on income and the mediating role of Majlis Agama Islam Johor. It was done among 200 respondents in Johor Bahru. Data which was gathered through questionnaires was analyzed by using statistical package for social science (SPSS) software 20.0. Two types of statistic were used namely descriptive and inferential statistic. Frequency, mean, standard deviation and percentage were the type of statistic descriptive and statistic inferential used were multiple regression and correlation. The result showed that there is a positive influence among the determinants of zakat on income. Result also showed that MAIJ have significant correlations between the determinants of zakat on income. Even MAIJ had been identified as a mediator, but currently its role is still in a weak position as a zakat collector.

ACKNOWLEDGEMENT

By the Name of Allah, the Most Gracious and the Most Merciful

First and foremost, we are grateful to the Merciful Allah SWT that we are able to duly complete this business research within specified time frame. Thank you for giving us good health and knowledge in order for me to complete this project paper. Next, millions thanks to our advisor **Prof. Dr. Haji Ismail Bin Ahmad** for his endless advises, guidance and personal attention which has helped a lot during the process of doing this research paper.

We would also like to thanks all the respondents for their time and for being cooperative to answer our questionnaire. Last but not least, we would like to thank our beloved family and friends for their never ending encouragement and support.

Thank you very much.

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