## UNIVERSITI TEKNOLOGI MARA

# THE UNDERSTANDING AND PRACTICES ZAKAT ON INCOME AMONG THE STAFF OF BANK RAKYAT IN SHAH ALAM

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Academic Writing submitted in partial fulfillment of the requirements for the degree of Bachelor in Muamalat

Academy of Contemporary Islamic Studies

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#### **AUTHOR'S DECLARATION**

I declare that the work in this academic writing was carried out in accordance with the regulations of Universiti Teknologi MARA. It is original and is the results of my own work unless otherwise indicated or acknowledged as referenced work. This academic writing has not been submitted to any other academic institution or non-academic institution for any degree or qualification.

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I, hereby, acknowledge that I have been supplied with the Academic Rules and Regulations for Under Graduate, Universiti Teknologi MARA, regulating the conduct of my study and research.

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#### ABSTRACT

Zakat on income is one of the emerging issues among Syariah scholars where they might vary opinions regarding it. The aim of this paper is to identify the understanding and practices of zakat on income among the staff of Bank Rakyat in Shah Alam. The staffs of Bank Rakyat in Shah Alam including Bank Rakyat Seksyen 9 and Seksyen 23 were used as a sample in this study. Since the researcher has done the practical at there it is easier for her to make research and also collect the data. There are many individuals are not really understand about zakat on income and most of them did not pay the zakat on income in their life even they know the obligation to pay zakat is compulsory by each individual. Besides, the purpose of this study also to identify the sources of information for zakat on income among the Staff Bank Rakyat in Shah Alam and also to examine problems that have faced the Staff Bank Rakyat in Shah Alam from paying zakat on income. In other that, in this study are using quantitative method through a self-administrated survey questionnaire. A total of 60 questionnaires were distributed and all the questionnaires have been answered. The statistical analyses that used in this study were Descriptive analysis and Independent sample ttest. Based on the result, it showed that majority of Staff Bank Rakyat understand and also practices the zakat on income in their life. These findings indicate that the Staff Bank Rakyat should enlarge their information about zakat on income to enhance them get more understanding and practices zakat payment in their daily life.

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