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# ACROSS BORDERS

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AN OVERVIEW OF ISSUES IN  
MANAGEMENT & BUSINESS / SCIENCE & TECHNOLOGY  
/ SOCIAL SCIENCE & HUMANITIES  
2009-2011

## PROJECT TEAM

Dr. Roaimah Hj. Omar  
Dr. David Loh Er Fu  
Nor Raihan Abu Bakar  
Siti Zuraina Gafar@Abd Ghaffar  
Muhamad Hanapi Khamis  
Siti Nurshahidah Sah Allam

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**Division of Research, Industrial Linkages & Alumni  
Universiti Teknologi MARA  
Cawangan Melaka**

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# PREFACE

Across Borders is designed for use in knowledge development in various disciplines. It is written to accommodate the interest of academicians and industry. The compilation of research abstracts from different fields provides valuable information to assist the expansion of knowledge and development. It also serves as a reference for Universiti Teknologi MARA (UiTM) Melaka Campus and the Division of Research, Industrial Linkages & Alumni.

The compilation of proceeding abstracts includes 83 research abstracts that are divided into 3 sections according to their respective disciplines; Management and Business, Science and Technology, and Social Science and Humanities.

It is hoped that this book would inspire its readers to undertake further research in the specific fields or disciplines.

# **ACKNOWLEDGEMENT**

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We would like to sincerely thank all our friends, colleagues, and acquaintances for their roles, direct and indirect contributions and invaluable support in the compilation of the 83 proceeding abstracts.

**RELATIONSHIP ON ECONOMIC AND ATTITUDE FACTORS  
TOWARDS EVASION ON ZAKAT OF INCOME:  
A STUDY AMONG PUBLIC SERVANTS IN MELAKA**

Zunaidah Ab. Hasan  
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**ABSTRACT**

This study examines the relationship of economic and attitude factors towards evasion on *zakat* of income by public servants in Melaka. *Past research* only focused on factors influencing compliance of payment *zakat* of income and because the study of *zakat* payment evasion is very little, this study concentrated in the relationship on economic and attitude factor towards evasion of *zakat* income among public servants in Melaka. The data was collected through distribution of questionnaire to 254 public servants in Melaka. The objective of the study is to examine the relationship of economic factors and attitude factor towards evasion of payment *zakat* among public servants. The findings show that there is a positive relationship between economic and attitude factors towards evasion on *zakat* of income. Implication of this study is to improve the government policy of *zakat* centre in giving awareness to public servants to pay *zakat* of income.

**KEYWORDS**

*Zakat* of income, evasion, economic factor, attitude factor, *zakat* centre