

**UNIVERSITI TEKNOLOGI MARA**

**AN EMPIRICAL  
INVESTIGATION OF CASH  
WAQF CONTRIBUTION IN  
SELECTED STATES IN  
MALAYSIA: AN EXTENDED  
THEORY OF PLANNED  
BEHAVIOUR**

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## ABSTRACT

The lack of cash waqf collection in Malaysia is due to various factors such as lack of awareness, trust, and misperception of cash waqf. The data collected from Yayasan Waqf Malaysia shows that the contribution of cash waqf was only RM0.28 per employed Muslim for 2019. Hence, the motive to increase the collection of cash waqf should be an important agenda in improving the beneficiaries' socio economy and wellbeing. Thus, identifying the factors that influence Muslims to contribute cash waqf may help in achieving this goal. The Theory of Planned Behaviour (TPB) was used to identify the behaviour of Muslims in contributing cash waqf. Furthermore, the extended variables of technology acceptance and technology usage and moderator variable of perception on performance of cash waqf were used to extend the TPB to fill the literature and methodological gaps. These variables lead to the formation of the research framework and eight hypotheses to be investigated in the present study. This study is based on data obtained from a survey using structured questionnaire involving employed Muslims in Selangor, Kuala Lumpur and Johor which constitute the highest employed people with the highest income and payment salary, as well as the highest collection of cash waqf. Data collected from 316 respondents were analysed using PLS-SEM. The results show that the attitude, subjective norms, and perceived behaviour control as well as technology acceptance and technology usage were positively significant influence the intention to contribute cash waqf. The moderator variable significantly influences the relationship between subjective norms with behaviour intention and perceived behaviour control with behaviour intention. However, the moderator variable was found to have an insignificant influence on relationship between attitude with intention to contribute cash waqf. Thus, this study emphasizes the role of technology that needs to be implemented in cash waqf collection to increase contributions among Muslims in Malaysia. The study suggests the researcher for further research using other variables as extended variables or employing another moderator variable, or the inclusion of a mediator variable. The study also suggests increasing the number of states in future inquiries.

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## TABLE OF CONTENTS

	<b>Page</b>
<b>CONFIRMATION BY PANEL OF EXAMINERS</b>	<b>ii</b>
<b>AUTHOR'S DECLARATION</b>	<b>iii</b>
<b>ABSTRACT</b>	<b>iv</b>
<b>ACKNOWLEDGEMENT</b>	<b>v</b>
<b>TABLE OF CONTENTS</b>	<b>vi</b>
<b>LIST OF TABLES</b>	<b>xi</b>
<b>LIST OF FIGURES</b>	<b>xiii</b>
<b>CHAPTER ONE INTRODUCTION</b>	<b>1</b>
1.1 Introduction	1
1.2 Background of Study	1
1.2.1 Overview of Cash Waqf	8
1.2.2 Waqf and it's Development in Malaysia	9
1.2.3 Cash Waqf Development in Malaysia	11
1.3 Research Problem	15
1.4 Research Objectives	19
1.4.1 General Objective	19
1.4.2 Specific Objective	20
1.5 Research Questions	20
1.6 Definition of Terms	20
1.7 Scope of the Study	22
1.8 Significance of the Study	23
1.9 Research Methodology	24
1.10 Organisation of thesis	26
1.11 Summary of the Chapter	28
<b>CHAPTER TWO LITERATURE REVIEW: CASH WAQF DEVELOPMENT</b>	<b>30</b>
<b>2.1 Introduction</b>	<b>30</b>

2.2	History of Waqf	30
2.3	Waqf as an Islamic Instrument for Poverty Alleviation	31
2.4	Development of Cash Waqf in Malaysia	34
2.5	Roles of Cash Waqf	38
2.6	Management of Cash Waqf	39
2.7	Institutions of Cash Waqf	41
2.8	Contemporary Issues on Cash Waqf Development	44
2.8.1	Cash waqf for Microfinance	44
2.8.2	Cash waqf for small and medium sized enterprise	46
2.8.3	Cash waqf for education	46
2.8.4	Cash waqf for poverty alleviation	47
2.8.5	Factors influencing the contributors of cash waqf	48
2.8.6	Management of Cash Waqf	49
2.8.7	E-cash waqf	50
2.8.8	Cash waqf for socio-economic development	51
2.9	Summary of the chapter	52

**CHAPTER THREE LITERATURE REVIEW: THEORY OF PLANNED BEHAVIOUR, TECHNOLOGY AND CASH WAQF** **53**

3.1	Introduction	53
3.2	Definition of Behaviour Intention	53
3.3	Theory of Planned Behaviour (TPB)	54
3.3.1	Intention of cash waqf contribution	56
3.3.2	Attitude	58
3.3.3	Subjective Norms	58
3.3.4	Perceived Behavioural Control (PBC)	59
3.4	Extended Theory of Planned Behaviour (ETPB)	60
3.4.1	Unified Theory of Acceptance and Use of Technology (UTAUT)	62
3.4.2	Technology Acceptance Model (TAM)	64
3.5	Technology Acceptance and Technology Usage as Extended Variable of TPB (ETPB) in Cash Waqf Contribution	64
3.5.1	Technology Acceptance	66
3.5.2	Technology Usage	69