
FACTORS ON LECTURER'S INTENTION TOWARDS ZAKAT CONTRIBUTION

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Abstract

In Islam, zakat is not a simple charity out of our own sweet will. It has its own mathematics. Therefore, Muslims need to adhere to the zakat law and not pay the zakat amount arbitrarily. By paying zakat, will increase the religious merit and the blessings from Allah. Thus, zakat is paid on the net balance once in every lunar year (Islamic Calendar/Hijrah). The study is to know about factors on lecturer intention towards zakat contribution. The purpose of this research is to determine the level of lecturer's intention towards zakat contribution and to determine the relationship between altruism, self-satisfaction and organization towards lecturer's intention on zakat contribution. A lecturer's survey questionnaire was utilized as the primary research instrument for this study. The questionnaires for this study consisted of 30 items in three parts that were Part A, Part B and Part C. This study involved lecturers in all department at Polytechnic Ungku Omar (PUO). Descriptive analysis for 220 respondents was obtained from questionnaire based on mean of the main research variables. The overall mean of lecturer intention is 4.5913, altruism is 4.6317, self- satisfaction is 4.5304 and lastly the overall mean of organization is 4.2085. The study shows that among altruism, self-satisfaction and organization are the factors in increase lecturer intention towards zakat contribution. Furthermore, by added level of iman and knowledge as the independent variables can give the high impact for lecturers in zakat contribution. As conclusion, the researchers need to expand the number of respondents in order to know more results about zakat perception among lecturers and one of the methods are including other polytechnics.

Keywords: *Lecturer intention, Zakat, Altruism, Self-satisfaction, Organization.*

I. INTRODUCTION

A. Background of Study

Indeed, zakat holds significant importance in Islamic teachings and plays a crucial role in both individual spirituality and the economic development of society. As mentioned in the Qur'an, zakat is a recurring theme, mentioned 58 times, with 32 instances specifically addressing the zakat obligation and 26 times being mentioned together with the command to perform salah (prayer). This emphasizes the dual importance of maintaining spiritual obligations and fulfilling social responsibilities in Islam.

Zakat serves as a means to balance one's worldly affairs and the hereafter, reflecting the holistic approach of Islam towards life. By integrating the practice of zakat with other religious obligations like prayer, Islam encourages believers to be mindful of their social responsibilities while striving for personal spiritual growth.

From an economic perspective, zakat serves as a symbol of justice and fairness by promoting the equitable distribution of wealth among the Muslim community (umat). The systematic collection and

redistribution of zakat funds aim to uplift the disadvantaged and economically vulnerable members of society. By providing financial support to the poor and needy, zakat contributes to sustainable development, as recipients can use the assistance to increase their productivity and ultimately improve their living standards. [1]

However, the benefits of zakat extend beyond the recipients. As a spiritual act of worship and an expression of compassion and generosity, zakat purifies the wealth of the giver and fosters a sense of social responsibility. It is believed that by giving zakat, individuals cleanse their hearts from greed and attachment to material possessions, making them spiritually enriched and closer to Allah.

In summary, zakat serves as a pillar of Islamic teachings, embodying principles of spiritual devotion, social justice and economic development. By fulfilling the obligation of zakat, Muslims can enhance their spiritual connection with Allah, contribute to the welfare of their fellow human beings and promote a more just and equitable society.

B. Problem Statement

The information provided highlights the important role of zakat institutions in the social-economic system of Malaysia. These institutions, under the authority of respective state governments, are responsible for the promotion, collection, and distribution of zakat to assist the poor and needy, following Sharia guidelines. Despite the institutionalization of zakat collection and management, there are some challenges and issues that need to be addressed.

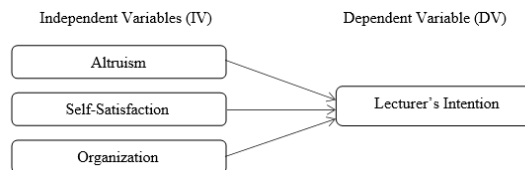
- i. Lack of Knowledge and Awareness: The study indicates that there is a lack of knowledge among potential zakat givers regarding the availability and importance of zakat giving. This lack of awareness may lead to lower participation rates and, consequently, reduced zakat collections.
- ii. Complaints from Zakat Recipients: The study also points out that some zakat recipients have complaints about the management of zakat funds. It is essential for zakat institutions to ensure transparency and accountability in the distribution of zakat to maintain the trust of both givers and recipients.
- iii. Low Zakat Collection Levels: Despite the potential resources that could be subject to zakat, the overall zakat collection levels remain relatively low in Malaysia. This could be attributed to various factors, including noncompliance by Muslims in fulfilling their zakat obligations.
- iv. Noncompliance of Muslims: One of the main reasons for the low zakat collections may indeed be the noncompliance of Muslims in fulfilling their zakat obligations. Zakat is one of the Five Pillars of Islam, and it is mandatory for financially capable Muslims to give a portion of their wealth to those in need. Noncompliance could be due to a lack of understanding of the importance of zakat or personal reasons related to financial matters.

C. Research Objectives

This study had stated two main research objectives as given below:

- i. To determine the level of lecturer's intention towards zakat contribution.
- ii. To determine the relationship between altruism, self-satisfaction and organization towards lecturer's intention on zakat contribution.

D. Research Framework



E. Scope of Study

This research was conducted to study about factors on lecturer's intention towards zakat contribution. It was focus on three factors that influenced altruism, self- satisfaction and organization. Researcher only choose lecturers as the sample because they have a lot of experience in paying the zakat. While choosing lecturers in PUO are more valid because of the large number of Muslim lecturers which is 431 lecturers. Furthermore, Muslim lecturers are also experience in paying the zakat. Therefore, students are not selected as respondent is because to avoid bias information gain, plus, students are not experience in paying zakat. Researchers choose Muslim lecturers from all the department that exist in PUO.

F. Limitation of Study

- i. Time Constraint – Researcher have limited free time and also have other tasks besides teaching that need to be performed at the same time. Therefore, as a researcher needs to manage time efficiently between work and research.
- ii. Financial Constraint – Researcher only choose lecturers in PUO as a respondent because to save and cut expenses cost involved in conducting this research such as printing questionnaire, utility cost (bills) and others.

II. LITERATURE REVIEW

A. Lecturer's Intention

The Theory of Planned Behaviour (TPB), developed by Icek Ajzen in 2000, is a widely used model in psychology and social sciences to understand and predict human behaviour. The theory posits that human behaviour is primarily determined by the intention to perform that behaviour, and this intention is influenced by three main factors: attitudes toward the behaviour, subjective norms, and perceived behavioural control. [2]

- i. Attitudes toward the behaviour: This refers to an individual's positive or negative evaluation of the behaviour. If a person perceives the behaviour as favourable or beneficial, they are more likely to have a positive attitude and form the intention to engage in that behaviour.
- ii. Subjective norms: Subjective norms refer to the perceived social pressure or expectations

from significant others, such as family, friends, or community members, regarding the behaviour. If a person perceives that others important to them think they should perform the behaviour, they are more likely to form the intention to comply with those norms.

- iii. Perceived behavioural control: Perceived behavioural control refers to an individual's perception of the ease or difficulty of performing the behaviour. If a person believes that they have the necessary resources, abilities, and opportunities to engage in the behaviour, they are more likely to have a strong intention to perform it.

When it comes to the intention to donate or pay zakat, the TPB can be applied to understand the underlying factors influencing individuals' decisions. Several studies, as you mentioned, have utilized the TPB to investigate the intention of Muslims to pay zakat. These studies identified various indicators or factors that influence individuals' intention to fulfil their zakat obligations.

Mastura (2011) identified indicators related to the intention to pay zakat from savings, including implementation (how likely individuals are to actually pay), sustainability (consistency in paying zakat regularly), the place to pay (preferences for specific zakat channels or institutions), and increase in revenue (the perception that paying zakat will lead to increased income or blessings). [3]

Husna (2009) and Othman (2011) added another indicator, namely interest, which refers to the motivation or inclination to increase the amount of zakat payment and the technicalities involved in the payment process. [4]

By understanding the factors that influence the intention to pay zakat, researchers and policymakers can design targeted interventions and campaigns to promote zakat compliance and increase zakat collection. Addressing attitudes, subjective norms, perceived behavioural control, and the identified indicators can help enhance the willingness of Muslims to fulfil their zakat obligations, contributing to the overall welfare of the society and those in need.

B. Altruism

Indeed, the link between worship, faith, and compliance with zakat and other prosocial behaviours is a central aspect of the discussion on religious practices in Islam. Reinstein's (2006) assertion that the worship factor plays a significant role in motivating compliance with zakat, sadaqa (voluntary charity), and other prosocial behaviours aligns with the foundational teachings of Islam. [5]

In Islam, worship encompasses various acts of devotion and obedience to Allah, including the performance of daily prayers (salah), fasting during Ramadan (sawm), pilgrimage to Mecca (hajj), and giving zakat. These acts are considered essential components of a Muslim's faith and serve as a means of expressing devotion and gratitude to Allah.

The act of paying zakat, specifically, is highly regarded in Islam as an indicator of an individual's level of iman (faith). Zakat is not merely a financial obligation but a religious duty that reflects a believer's commitment to following the teachings of Islam. It is an essential pillar of faith and an act of worship that carries immense spiritual significance.

Individual compliance with the religious obligation to pay zakat is indeed deeply rooted in an individual's belief in the religious teachings of Islam. Islamic teachings emphasize the importance of zakat as a means of purifying wealth, helping those in need, and fostering a sense of social responsibility and compassion. The belief in the divine obligation of zakat and its role in the broader societal well-being motivates Muslims to fulfil this obligation willingly and with sincerity.

Furthermore, the act of giving zakat is seen as an expression of faith in action. It demonstrates a believer's willingness to share their blessings and resources with those less fortunate, as an act of worship and obedience to Allah's command. It is a tangible manifestation of faith and a reflection of one's inner convictions.

The connection between worship, faith, and compliance with zakat highlights the intrinsic relationship between religious beliefs and moral behaviour. By adhering to the religious teachings, including the duty to pay zakat, individuals seek to align their actions with their faith and strengthen their spiritual connection with Allah.

Overall, Reinstein's observations underscore the pivotal role of worship and faith in motivating compliance with zakat and other prosocial behaviours. By understanding and emphasizing the spiritual and moral dimensions of zakat, individuals may develop a deeper commitment to fulfilling their religious duties, fostering a sense of community, and promoting social welfare within the broader Muslim society.

C. Self – Satisfaction

The Qur'an, in Surah At-Tawbah, verse 3, emphasizes the importance of giving alms (zakat) as a means of purifying and sanctifying one's wealth. This verse highlights the spiritual significance of zakat, as it is not merely a financial transaction but a means of cleansing one's heart from negative traits such as greed, selfishness, and arrogance. By giving

zakat, individuals are encouraged to detach themselves from excessive attachment to wealth and share their blessings with those in need, fostering a spirit of generosity and compassion.

The Hadith narrated by Bukhari and Muslim, which mentions that all rewards will be cut off after death, except for three things, further underscores the perpetual benefits of zakat. This concept of "shadaqah jariah" refers to continuous charity, and zakat is a prime example of such charity. The continuous reward of zakat suggests that its impact extends beyond the material realm, carrying spiritual benefits that persist even after one's lifetime.

Many Muslim economists and scholars, as mentioned by Sabahaddin (2001), agree that zakat can have a multiplier effect on the economy. By redistributing wealth to those in need, zakat can help alleviate poverty and improve the living standards of the less privileged. The infusion of funds into the hands of the less affluent can increase their purchasing power, leading to an increase in demand and economic activity. This, in turn, can stimulate production, boost employment opportunities, and contribute to the overall growth of the economy. [6]

Zakat is considered an essential component of the mu'amalah system, which encompasses human activities related to the exchange of utilities to meet material needs. By integrating zakat into the economic system, Islam promotes a balanced approach to wealth distribution and social justice. The compulsory nature of zakat ensures that the wealthier members of society contribute to the welfare of the less fortunate, fostering a sense of social responsibility and solidarity.

Although zakat is a compulsory payment, Islamic jurisprudence allows for flexibility in its implementation to suit changing circumstances while remaining consistent with the core principles of zakat. This adaptability ensures that zakat remains relevant and effective in addressing the evolving needs of society.

In conclusion, zakat holds a prominent place in Islamic teachings, serving both spiritual and socio-economic purposes. By purifying wealth and fostering compassion, zakat contributes to individual spiritual growth. Economically, zakat has the potential to alleviate poverty, boost employment, and stimulate economic growth, making it an essential component of the mu'amalah system. The adaptability of zakat ensures its ongoing relevance and efficacy in promoting social welfare and justice.

D. Organization

The organization factor indeed plays a significant role in motivating Muslims to pay zakat, as indicated by various studies. In Malaysia, the collection of

zakat was initially governed directly under the religious state affairs department. However, to address bureaucratic challenges and improve efficiency, certain states opted to outsource this task to centers for Zakat Collection (PPZ).

These PPZs operate independently as departments of their respective state religious departments but function on commercial and professional principles. The outsourcing of zakat collection to PPZs has been associated with notable increases in zakat collection in some states. For example, in Selangor, zakat collection increased by 19.4 percent in 2004, from RM86.3 million to RM107 million, under the management of PPZs (Mohamed Zamery, 2005). [7]

The positive impact of privatization of zakat collection on increasing compliance with zakat payment is attributed to the more efficient and focused management that these centers offer. As independent entities, PPZs can employ strategies and approaches from the private sector to optimize zakat collection efforts and enhance overall efficiency. This increased effectiveness may lead to higher collection rates as Muslims perceive that their zakat contributions are being utilized more effectively for the benefit of the needy.

However, it's worth noting that not all empirical studies have supported the notion that privatization of zakat collection has a significant impact on increasing zakat collection. For example, Nor Ghani et al. (2001) found no significant impact of privatization on zakat collection. This indicates that the effectiveness of PPZs may vary depending on other factors, such as the specific context and the strategies employed by the centers. [8]

Other organizational factors, such as zakat promotional campaigns, perceived zakat service quality, and salary deduction mechanisms, have also been found to influence Muslims in paying zakat. Effective promotional campaigns can raise awareness about zakat and its importance, encouraging more individuals to fulfill their zakat obligations. Similarly, providing a high-quality zakat service experience can enhance trust and confidence in the zakat system, leading to increased compliance.

Additionally, the implementation of salary deduction mechanisms, where employers deduct zakat directly from employees' salaries, can streamline the zakat payment process and make it more convenient for individuals to fulfill their zakat obligations.

In conclusion, organizational factors, including the privatization of zakat collection, promotional campaigns, service quality, and payment mechanisms, play important roles in motivating Muslims in Malaysia to pay zakat. These factors can

influence individuals' perceptions and behaviors regarding zakat compliance, contributing to the overall effectiveness of the zakat system in addressing social welfare and poverty alleviation in the country.

III. RESEARCH METHODOLOGY

A. Research Design

A descriptive research design was employed in this study, by using the quantitative approach. This approval was used to collect data regarding three independent variables that were altruism, self-satisfaction and organization. The dependent variables of this study were lecturer's intention. Furthermore, the questionnaire was used once for carried out the data collection. A total of 431 lecturers were chosen as population of study and the total sample size showed that there were 205 respondents. This study used an existing instrument adapted from Prof. Dr. Muhamad Muda (2006) and Ismail et al. (2012). [9] [10]

B. Population and Sample

The population of this study was lecturers in all department at PUO consist of 431 where the data obtained from Admin Department. While, the Muslim lecturers in PUO which had chosen as sample. Based on Krejcie and Morgan (1970), total population of 431 lecturers is nearby to 440. So, the suitable sample was 205 respondents. Because of the quota sampling that the researcher used is 50% from the number of lecturers in each department which is the total are 219 respondents. There was one lecturer had to answer the question given. The number of samples more than the recommended is better and valid (Quoted by Jolaine Reiersen Draugalis Phd, 2008). This study employed quota sampling in order to provide the best information base on share the same experiences in paying zakat.

C. Research Instrument

The construction of the instrument is taking into consideration few aspects such as does not contain two different elements in order to avoid confusion to the respondent, easy to understand through the use of simple terms and short sentences, not prejudice to avoid insulting reactions or sensitive, respondent is competent in answering the questionnaire and can answer in a short period of time to avoid boredom among respondent.

A lecturer's survey questionnaire was utilized as the primary research instrument for this study. The questionnaires for this study consisted of 30 items in three parts that were Part A, Part B and Part C. Part A was about respondent's demographic profile consisted of six items regarding their gender, age,

academic qualification, department, monthly income and marital status. Part B are measuring the dependent variables (DV) that were lecturer's intention and Part C was measuring the independent variables (IV) that were altruism, self-satisfaction and organization.

In section B and section C, the instruments was relied on a five (5) Likert scale which using rating scale. According to Rensis Likert, the likert scale is a 5-7 point scale that offers a range offers a range of answer options from one extreme attitude to another, like "extreme like" to "not at all likely". Typically, they include a moderate or neutral midpoint. The middle answer, if it is 'no opinion' or 'don't know' or 'neither agree or nor disagree', can tease out whether the question is actually asking for the correct information in a well targeted manner. Lots of responses in the middle category would indicate a poorly phrased question, or a question that has multiple possible answer that means respondents are unable to choose, and few in the category might indicate a well targeted question.

Previous research has found that five-point scale is readily comprehensible to respondents and enables them to express their views (Marton- Williams, 1960). According to Dawes (2008), with a five-point scale, it quite simple for the interview to read out the complete list of scale descriptors, and also simple to analyse the data. The literature suggests that five-point scale appears to be less confusing and to increase response rate (Babakus and Mangold, 1992; Devlin et al., 1993; Hayes 1992). It has also been suggested that a five-point scale is more appropriate for European surveys (Prentice, 1998). [11] [12]

It was stated and the respondents were required to tick the answer for each statement in the space provided in the questionnaire given such as Strongly Disagree by giving a score of "1", Disagree by giving a score of "2", Neither agree nor disagree by giving a score of "3", Agree by giving a score of "4" and Strongly Agree by giving a score of "5". However, for the sake of clarity, the researcher adapted rule of thumb propose by Duru (2006). Mean score 1.49 or less were interpreted as strongly disagree, mean score of 1.5-2.49 were interpreted as disagree, mean score of 2.5-3.49 were interpreted as agree, mean score of 3.5 and above were interpreted as strongly agree on the survey items. [13]

D. Method of Data Collection

Data was collected from two types of data which are primary and secondary data. Primary data is the data that had been collected by using the survey (manual). The questionnaire was type in English which then printed and stapled into booklet. Then, questionnaires had been directly given to every Head of Department (8 Department - JPA, JP,

JTMK, JKM, JKP, JKE, JKA and JMSK) to make sure the questionnaire distributed to all lecturers in their pigeonhole. The periods to distribute the questionnaire are around 2 weeks which start from Monday (05/09/2022) until Friday (16/09/2022). The questionnaire had been collected and count to ensure that the form was sufficient and proceed to process. Secondary data was the data that were collected from journals and web pages. Data that are collect from this method were related in this research. This can help researcher to better define the problem and easily interpret the primary data.

E. Method of Data Analysis

Data analysis was the process to summarize and compare the data by using statistical tools (Sarantakos, 2007). After the respondents complete the questionnaire, the researcher had rechecked the survey to detect any mistake or incomplete answer. Then, all the data had been analysed by using the Statistical Package Social Science (SPSS) software program version 22.0. The method that suitable for this research was Descriptive Statistic Analysis. The data that had been received from lecturer survey is quantitatively and had been analysed by using mean, percentage, cross tabulation and chart. In doing this, the Correlation Analysis had been used as statistical tool to study the closeness of the relationship between two or more variables. The Pearson correlation coefficient, *r*, can take a range of values from +1 (+ve relationship) to -1 (-ve relationship). A correlation of 0.00 indicates no relationship, 0.00 - 0.49 indicates weak relationship, 0.50 – 0.79 indicates medium relationship, 0.80 – 0.99 indicates strong relationship and 1 indicates perfect relationship between two variables. In determine the strength of the relationship; this research used the guideline proposed by Hatcher (2003). [14] [15]

IV. FINDINGS AND DISCUSSIONS

A. Respondent’s Profile

Table 1 shows the cross-tabulation analysis between age, department and gender which is male and female. The highest numbers of male respondents who were in the range of age 31-40 from JKM department which is 11 lecturers. Then, the highest number of male respondents who were in the range of age 25-30 only have two lecturers who were from JKM which is only 1 lecturer and followed by the highest number of male respondents who were in the range 41-50 were from JKM and JKE which is 8 lecturers respectively. Lastly, the highest number of male respondents who were in age of 50 above who were in JKE which is only 3 lecturers. They were known male respondents under categories of others department were reported. Besides that, the highest numbers of female respondents who were in the range of age 25-30 from JP which is only 1 lecturer

and followed by the range of 31-40 were JTMK which is 18 lecturers. Then, the highest numbers of female respondents who were in the range of 41-50 were from JKA and JKE which is 14 lecturers respectively and followed by the number of female respondents who were in age of 50 above were from JKA which was 2 lecturers only. They were known female respondents under categories of others department were reported.

Table 1 Cross Tabulation of Age, Department and Gender

Gender	Age	Department							Total	
		JP	JTMK	JKM	JKE	JKA	JKP	JPA		JMSK
Male	25-30	0	0	1	0	0	0	0	0	1
	31-40	3	0	11	3	9	3	1	4	34
	41-50	3	4	8	8	3	5	6	1	38
	>51	1	0	1	3	2	1	1	0	9
	Total	7	4	21	14	14	9	8	5	82
Female	25-30	1	0	0	0	0	0	0	0	1
	31-40	15	18	14	4	9	0	5	10	75
	41-50	10	5	5	14	14	0	7	2	57
	>51	1	1	0	0	2	0	0	0	4
	Total	27	24	19	18	25	0	12	12	137

Figure 1 showed that the gender of the respondents under study. The results showed that about 62.56 percent (137) of the respondents were female and the rest of 37.44 percent (82) were male.

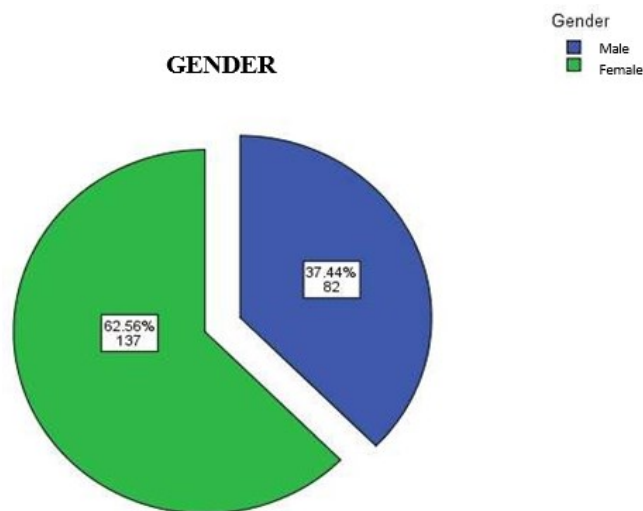


Figure 1 Pie Chart for Gender

Figure 2 showed the age of the respondents under study. The results showed that about 0.91 percent (2) of the respondents which is in the range of age 25-30. Then, the results showed that about 49.77 percent (109) of the respondents which is in the range of age 31-40 followed by 43.38 percent (95) of the respondents which is in the range of age 41-50. Lastly, the results showed that about 5.94 percent (13) of the respondents which is in the range of age 50 above.

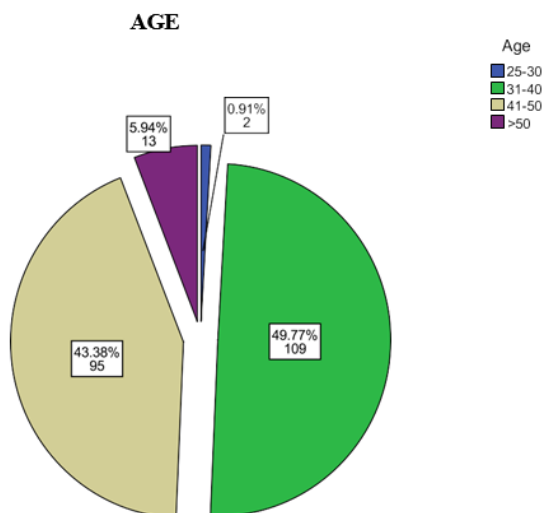


Figure 2 Pie Chart for Age

Figure 3 showed the department of the respondents under study. The results showed that about 34 (15.53%) from Commerce Department (JP), 38 (12.79%) were from Information Technology and Communication Department (JTMK), 40 (18.26%) were from Mechanical Engineering Department (JKM), 32 (14.61%) were from Electrical Engineering Department (JKE), 39 (17.81%) were from Civil Engineering Department (JKA), 9 (4.11%) were from Marine Engineering Department, 20 (9.13%) were from General Studies Department (JPA) and 17 (7.76%) were from Math Science and Computer Department (JMSK).

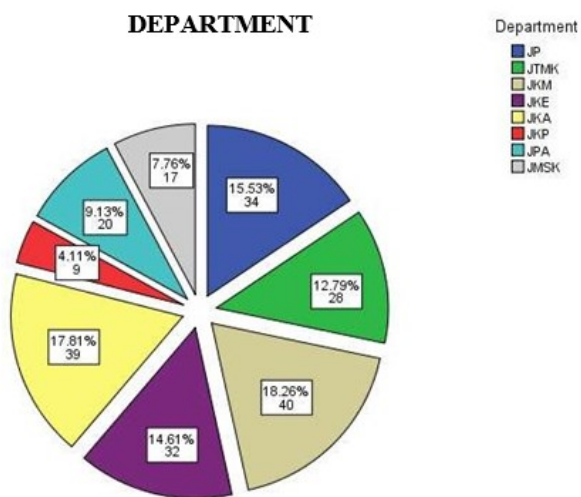


Figure 3 Pie Chart for Department

B. Reliability Analysis

According to Hair et. Al (2006), a descriptive research must have a Cronbach Alpha greater than 0.6 and lower than 0.9 is generally considerate reliable. The value ranged from 0.891 to 0.948. In conclusion, the result concludes that the

measurement scales of the variable were stable to measure the variables under study. [16]

Table 2 Cross Tabulation of Age, Department and Gender

Variables	Number of item	Cronbach Alpha
Lecturer's Intention	6	0.891
Altruism	6	0.923
Self-Satisfaction	6	0.906
Organization	6	0.948

Table 2 shows the reliability coefficient of variables under study. Lecturer's intention use domain constituted of six items with the Cronbach alpha 0.891, altruism have six items with the alpha value of 0.923, self- satisfaction domain represented six items with the alpha value 0.906 and organization domain consisted of have six items with the alpha value 0.948.

C. Descriptive Analysis

Descriptive analysis for 219 respondents was obtained from questionnaire based on mean of the main research variables. The intention is to answer the four main research questions. The results of the analysis were presented in the sub-section below.

i. Lecturer's Intention

Table 3 shows the analysis by item on lecturer's intentions towards zakat contribution. According Duru (2006) table mean scores, it showed that majority of the lecturers perceived strongly agree on factors on zakat contribution with overall mean 4.5913. Analysis was then continued on analysis by item for each of the variable. The following observations were made. There was a high agreement of item LI2 and LI6. Item LI6 (For me, paying zakat is not waste of money) had the highest frequency with 144 (65.5%) of the respondents were strongly agree with the statement.

In addition, item LI1 138 (62.7%) strongly agreed, LI2 141 (64.1%) strongly agreed, LI3 118 (53.6%), LI4 133 (60.5%) strongly agreed and LI5 133 (60.5%) had stated strongly agreed with the statement. However, the highest mean score was shown on item number LI6 (4.65), followed by LI2 (4.64), LI1 (4.63), LI4 (4.59), LI5 (4.56) and the lowest mean is LI3 (4.49). The conclusion is the majority of the respondents are agreeing with aspect of lecturer's intention towards zakat contribution.

Table 3 Analysis by Item on Lecturer’s Intention

ITEM NO	ITEM	FREQUENCY (%)					MEAN	OVERALL MEAN
		SD	D	NA ND	A	SA		
LI 1	I hope by paying zakat can help the <u>asaaf</u> to survive	0 (0)	0 (0)	0 (0)	82 (37.3)	138 (62.7)	4.63	4.5913
LI 2	I could fulfil responsibility as a Muslim by paying zakat	0 (0)	0 (0)	1 (0.5)	78 (35.5)	141 (64.1)	4.64	
LI 3	I will agree if my salary <u>were</u> to be deducted every month for the zakat payment	0 (0)	0 (0)	10 (4.5)	92 (41.8)	118 (53.6)	4.49	
LI 4	I will pay zakat for this year and also for future	0 (0)	0 (0)	3 (1.4)	84 (38.2)	133 (60.5)	4.59	
LI 5	I believe that if not paying zakat will be punished in hereafter	0 (0)	2 (0.9)	6 (2.7)	79 (35.9)	133 (60.5)	4.56	
LI 6	For me, paying zakat is not waste of money	0 (0)	0 (0)	0 (0)	76 (34.5)	144 (65.5)	4.65	

ii. Altruism

Table 4 shows the analysis by item on factors on lecturer’s intention towards zakat contribution. According to Duru (2006) table mean scores, it showed that majority of the lecturers perceived strongly agree on altruism with overall mean of 4.6317. Analysis was then continued on analysis by item for each variable. The following observations were made. There was a high agreement item of A3 and A4. Item A3 (Zakat is to get blessing from Allah) had the highest frequency with 155 (70.5%) of the respondents strongly agreed with the statement.

In addition, item A1 142 (64.5%) was strongly agreed, A2 138 (62.7%), A4 was 145 (65.9%), A5 144 (65.5%) and A6 129 (58.6%) had strongly agreed with all the statements. However, the highest mean score was shown on item number A3 (4.70), followed by A4 (4.65), A5 (4.64), A1 and A2 had the same mean score which is (4.63), and the lowest mean is A6 (4.55). The conclusion is the majority of the respondents are agreeing with aspect of the altruism of lecturer’s intention towards zakat contribution.

Table 4 Analysis by Item on Altruism

ITEM NO	ITEM	FREQUENCY (%)					MEAN	OVERALL MEAN
		SD	D	NAND	A	SA		
A1	Zakat give rights to poor and needy	0 (0)	0 (0)	3 (1.4)	75 (34.1)	142 (64.5)	4.63	4.6317
A2	Zakat means to show gratitude	0 (0)	0 (0)	0 (0)	82 (37.3)	138 (62.7)	4.63	
A3	Zakat is to get blessing from Allah	0 (0)	0 (0)	0 (0)	65 (29.5)	155 (70.5)	4.70	
A4	Zakat can increase the level of piety	0 (0)	1 (0.5)	0 (0)	74 (33.6)	145 (65.9)	4.65	
A5	Zakat will cleanse one’s wealth	0 (0)	0 (0)	4 (1.8)	72 (32.7)	144 (65.5)	4.64	
A6	Zakat give people the sense of guilt because not fulfill the obligation as a Muslim	1 (0.5)	0 (0)	5 (2.3)	85 (38.6)	129 (58.6)	4.55	

iii. Self-Satisfaction

Table 5 shows the analysis by item on factors on lecturer’s intention towards zakat contribution. According to Duru (2006) table mean scores, it showed that majority of the lecturers perceived strongly agree on self-satisfaction with overall mean of 4.5304. Analysis was then continued on analysis by item for each variable. The following observations were made. There was a high agreement item of SS1 and SS3. Item SS1 (Zakat improves Muslim economic condition) had the highest frequency with 137 (62.3%) of the respondents strongly agreed with the statement.

In addition, item SS2 117 (53.2%) was strongly agreed, SS3 132 (4.58%), SS4 was 115 (52.3%), SS5 113 (51.4%) and SS6 128 (58.2%) had strongly agreed with all the statements. However, the highest mean score was shown on item number SS1 (4.61), followed by SS3 and SS6 had the same mean score which was (4.58), SS2 (4.52), SS4 (4.46) and the lowest mean is SS5 (4.45). The conclusion is the majority of the respondents are agreeing with aspect of the self-satisfaction of lecturer’s intention towards zakat contribution.

Table 5 Analysis by Item on Self-Satisfaction

ITEM NO	ITEM	FREQUENCY (%)					MEAN	OVERALL MEAN
		SD	D	NA ND	A	SA		
SS1	Zakat improves Muslim economic condition	1 (0.5)	0 (0)	0 (0)	82 (37.3)	137 (62.3)	4.61	4.5304
SS2	I am a socially responsible person	0 (0)	0 (0)	3 (1.4)	100 (45.5)	117 (53.2)	4.52	
SS3	I am happy to pay zakat	0 (0)	0 (0)	4 (1.8)	84 (38.2)	132 (60.0)	4.58	
SS4	I am generous	0 (0)	0 (0)	13 (5.9)	92 (47.7)	115 (52.3)	4.46	
SS5	I like to be an exemplary to people	0 (0)	0 (0)	15 (8)	92 (41.8)	113 (51.4)	4.45	
SS6	I agree that by paying zakat can be reward in hereafter	0 (0)	0 (0)	1 (0.5)	91 (41.4)	128 (58.2)	4.58	

iv. Organization

Table 6 shows the analysis by item on factors on lecturer's intention towards zakat contribution. According to Duru (2006) table mean scores, it showed that majority of the lecturers perceived agree on organization with overall mean of 4.2085. Analysis was then continued on analysis by item for each variable. The following observations were made. There was a high agreement item of O1 and O5. Item O5 (Services offered by zakat collection center is satisfying) had the highest frequency with 133 (60.5%) of the respondents agreed with the statement.

In addition, item O1 132 (60.0%) of was agreed, O2 125 (56.8%), O3 122 (55.5%), O4 and O6 had the same frequency which was 123 (55.9%) had agreed with all the statements. However, the highest mean score was shown on item number O4 (4.30), followed by O3 (4.27), O2 (4.24), O5 (4.20), O1 (4.15) and the lowest mean is O6 (4.13). The conclusion is the majority of the respondents are agreeing with aspect of the organization of lecturer's intention towards zakat contribution.

Table 6 Analysis by Item on Organization

ITEM NO	ITEM	FREQUENCY (%)					MEAN	OVERALL MEAN
		SD	D	NA ND	A	SA		
O1	Zakat organization is professionally managed	0 (0)	3 (1.4)	23 (10.5)	132 (60.0)	62 (28.2)	4.15	4.2085
O2	The online payment facility is secured	0 (0)	1 (0.5)	20 (9.1)	125 (56.8)	74 (33.6)	4.24	
O3	Zakat organization have convenient payment system	0 (0)	1 (0.5)	18 (8.2)	122 (55.5)	79 (35.9)	4.27	
O4	Zakat organization provides salary deduction facility	0 (0)	0 (0)	16 (7.3)	123 (55.9)	81 (36.8)	4.30	
O5	Services offered by zakat collection center is satisfying	0 (0)	0 (0)	22 (10.0)	133 (60.5)	65 (29.5)	4.20	
O6	Customer is influenced by zakat advertisement	0 (0)	3 (1.4)	30 (13.6)	123 (55.9)	64 (29.1)	4.13	

v. Correlation Analysis

Correlation analysis between independent variables under study had been done to examine whether the purpose independent variables were correlate with each other. This was important for the researchers to determine that the independent variables were related with each other's to the lecturer's intention towards zakat contribution. The correlation analysis was shown on Table 7. In determining the strength of the relationship, this study used the guideline proposed by Hatcher (2003).

The result of the correlation analysis showed that three-independent variable under study correlated significant with each other. The correlation between organization showed a result of weak +ve correlation with $r=.297$, $n=219$, $p=0.000$. In general, the result suggested that an increase on organization will have a slight increase on service quality. Next, the correlation between lecturer's intention and self-satisfaction showed a result a medium +ve correlation with $r=.401$, $n= 219$, $p= 0.000$. Lastly, altruism showed a result of medium +ve correlation with $r=.550$, $n= 219$, $p= 0.000$. This shown that increasingly self-satisfaction will increase lecturer's intention towards zakat contribution.

Table 7 Correlations between Lecturer’s Intention, Altruism, Self-Satisfaction and Organization

	Mean_LI	Mean_A	Mean_SS	Mean_O
Mean LI Pearson Correlation	1			
Sig. (2-tailed)				
N	219			
Mean A Pearson Correlation	.550**	1		
Sig. (2-tailed)	.000			
N	219	219		
Mean S Pearson Correlation	.401**	.519**	1	
Sig. (2-tailed)	.000	.000		
N	219	219	219	
Mean O Pearson Correlation	.297**	.274**	.313**	1
Sig. (2-tailed)	.000	.000	.000	
N	219	219	219	219

(IV)

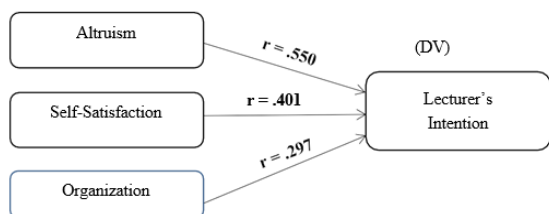


Figure 4 Correlation Analysis on Independent Variable

V. RECOMMENDATION

As recommendation for future researchers, all the limitation of the present study should be overcome. In addition, future researcher also can expand the framework by include the level of iman as one of the variables. This is to make sure that the respondents’ intention in the line making zakat contribution is more understandable. Level of iman is mainly loaded with injunctions from Allah with regards to the obligation of paying zakat, reward for heaven for those who obediently follow the injunction and the punishment in hell thereafter if they do not contribute to zakat. Researcher may do comparison between other theories that might also affect in lecturer’s intention towards zakat contribution.

Furthermore, the researchers need to expand the number of respondents in order to know more results about zakat perception among lecturers and one of the methods are including other polytechnics or other institutions in Malaysia. Next, future researchers need to create more questions regarding types of zakat that had been paid by the respondents. In addition, zakat has of two categories which are obligatory and recommended. Zakat obligatory consists of zakat al Fitrah (zakat on the person). Next, zakat recommended means zakat al-Mal (zakat on wealth) consists of zakat on incomes or

salary, zakat on business, zakat on savings, zakat on gold and silver, zakat on shares, zakat on livestock, and zakat on crops.

Moreover, the researchers need to enlarge the knowledge of zakat so that the lecturers will know the purpose they paying the zakat. Knowledge of zakat also can be one of the independent variables that can be used by researchers to make sure they know about the factors of zakat contribution. By knowing more about zakat, it can increase a greater number of respondents on zakat contribution.

VI. CONCLUSION

In Islam, zakat is not a simple charity out of our own sweet will. It has its own mathematics, just like fara’id (Islamic estate distribution law). Therefore, Muslims need to adhere to the zakat law, and not pay the zakat amount arbitrarily. By paying zakat, the payer will increase the religious merit and the blessings from Allah. Giving zakat will increase the payer’s good deeds and thus increase is rant in the eyes of Allah. Zakat has a deep humanitarian, social political value and zakat occupies a central role in Islamic fiscal policy and operation.

ACKNOWLEDGMENT

First and foremost, researcher express gratitude to the respondents whose involved in this study for the cooperation given.

Researcher also appreciate everyone who offered advice and guidance directly or indirectly throughout the completion of this study. May God bless you all. Thank you.

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