

**KEPATUHAN TERHADAP ZAKAT PERNIAGAAN: KAJIAN
DI KALANGAN PENGUSAHA STESEN MINYAK
DI PULAU PINANG**

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ABSTRAK

Kajian ini bertujuan untuk mengkaji kepatuhan terhadap zakat perniagaan di kalangan pengusaha-pengusaha stesen minyak di Pulau Pinang. Kajian ini menjadikan teori gelagat terancang (*theory of planned behavior -TPB*) sebagai kerangka kajian dan bertujuan untuk mengenal pasti sejauh mana pemboleh ubah bebas yang terdiri daripada sikap, norma subjektif dan kawalan tingkah laku dilihat mempengaruhi niat untuk membayar zakat perniagaan. Di samping itu, kajian ini juga cuba untuk menentukan hubungan antara kesemua pemboleh ubah tersebut. Sebanyak 55 responden terlibat dalam soal selidik ini. Ujian yang dijalankan merangkumi analisis deskriptif dan inferens. Dapatan kajian mendapati bahawa sikap, norma subjektif dan kawalan tingkah laku berada pada tahap julat yang neutral dan tinggi. Kajian juga menunjukkan ketiga-tiga pemboleh ubah bebas yang dinyatakan mempunyai perkaitan yang positif dan signifikan terhadap niat membayar zakat perniagaan. Ujian analisis regresi pula mendapati bahawa sikap, norma subjektif, dan kawalan tingkah laku mempunyai kesan mempengaruhi dan peranannya yang tersendiri dalam mencetuskan niat membayar zakat perniagaan di kalangan pengusaha-pengusaha stesen minyak berkenaan.

ABSTRACT

The purpose of this study is to examine the business zakah compliance among fuel dealers in Penang. This study is using theory of planned behavior (TPB) as the research framework in order to examine how the independent variables which is consist of attitude, subjective norms and perceived behavioral control, influenced the intention to pay zakah on the business income. Besides, this study also trying to determine the relationship between all the variables mentioned. There are 55 respondents involved in this study while the tests conducted are analysis descriptive and inference. Findings in this study indicate that attitude, subjective norms and perceived behavioral control seen to be at the neutral and highest level. The study also showed that all the three independent variables stated have positive and significant relationship with the dependent variable which is the intention. The multiple regression analysis also found out that attitude, subjective norms and perceived behavioral control have it owns impacts towards the intention to pay zakah on the business income among the dealers.

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DAFTAR SINGKATAN

LHDNM	Lembaga Hasil Dalam Negeri Malaysia
PCB	<i>Perceived Behavioral Control</i>
PPZ PP	Pusat Pungutan Zakat Pulau Pinang
PPZ WP	Pusat Pungutan Zakat Wilayah Persekutuan
R.A	Radhiallahu ‘anhu
S.A.W	Sallallahu ‘alaihi wassalam
S.W.T	Subhanahu wa ta’ala
SN	<i>Subjective Norms</i>
SPSS	<i>Statistical Programme for Social Science</i>
SSM	Suruhanjaya Syarikat Malaysia
TAM	<i>Technology Acceptance Model</i>
TPB	<i>Theory of Planned Behavior</i>
TRA	<i>Theory of Reasoned Action</i>

BAB 1

PENDAHULUAN

1.0 Pengenalan

Perbincangan dalam bab ini merangkumi latar belakang kajian, pernyataan masalah, persoalan kajian, objektif kajian, limitasi, sumbangan kajian, dan susunan tesis pada akhir bab ini.

1.1 Latar belakang kajian

Islam adalah agama yang syumul dan universal, mencakupi seluruh aspek dalam kehidupan manusia. Antara aspek yang sangat dititik beratkan adalah aspek persaudaraan. Ini kerana, tidak semua manusia di dunia ini menikmati hidup yang mewah. Pelbagai golongan yang dapat dilihat mendiami bumi ini yang terdiri daripada golongan yang kaya, miskin, anak yatim dan sebagainya. Justeru, bagi membantu golongan yang kurang bernasib baik ini, maka Allah telah mensyariatkan satu sistem atau kaedah yang dikenali sebagai zakat untuk membantu golongan tersebut (Hairunnizam et al, 2005).

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