

PREDICTING ZAKAH COMPLIANCE INTENTION TOWARDS
ZAKAH ON LAND INTENDED FOR SALE IN MAKKAH

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UNIVERSITI UTARA MALAYSIA

2011

**PREDICTING ZAKAH COMPLIANCE INTENTION TOWORD ZAKAH ON
LAND INTENDED FOR SALE IN MAKKAH**

By

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Thesis Submitted to the Centre for Graduate Studies,

Universiti Utara Malaysia,

in Fulfillment of the Requirement for the Degree of Master of Since

(International accounting)

2011

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ABSTRACT

This study has been done to examine the relationship between attitude, subjective norm, perceived behavioral control and *zakah* compliance intention on land intended for sale in Makkah by using the Theory of Planned Behavior (TPB). Seventy seven completed questionnaires were returned that measured respondents' attitude (ATT) toward *zakah* on land intended for sale, subjective norm (SN) about *zakah* on land intended for sale, perceived behavior control (PBC), and intention (ITT) to pay *zakah* on land intended for sale. The findings of the study show that attitude (ATT) and perceived behavior control (PBC) are not significantly influence intention to comply with *zakah* on land intended for sale. Only subjective norms (SN) significantly influence *zakah* compliance intention toward *zakah* on land intended for sale. In general, the study proved that the theory of planned behavior is applicable in *zakah* area. The findings of the present study are important to Department of Zakat and Income Tax (DZIT) and policy makers such as Majlis Ash-Shura to enhance the compliance of *zakah* payers toward *zakah* on landed intended for sale.

KEYWORDS: Attitude, Subjective Norm, Perceived Behavior Control, Intention, Zakah

ACKNOWLEDGMENT

Praise be to Allah and thanks to Allah, I admit grace of Allah in all things, He helped me in this thesis and helped me to get my master degree in accounting, thanks to Allah first and last. In the Hadeeth narrated from the Messenger of Allah, "Whoever does not thank people does not thank Allah", from here I take the opportunity to say thank a lot to those who helped me in this thesis. First, I would like to thank my supervisor, Dr. Zainol Bidin, I learn from him many things, and I cannot explain the benefit I got from him with that short period of time, thanks a lot Dr. Zainol. Also I would like to extend my gratitude to my previous lecturers; I had unforgettable experience with them, I would like to say thanks a lot to every one of them. I thank and acknowledge the thesis submitted by Ida Husna, 2009 was very helpful for me in doing this study. I do not miss up here to thank those who helped me in collecting the data in Makkah, especially my parents, my brothers and sisters, and my friends.

Finally, I would like to dedicate my special thanks to my father, mother, wife, and my son Omar for their continuous patience and support throughout my study. To my family, relative, and friends in Saudi Arabia, thank you for endless support. May Allah accept our good deeds and forgive our sins.

Alosaimi Mushari Hamdan

DECLARATION

I certify that the substance of this thesis has not been already been submitted to any degree and is not currently being submitted for and other degree qualification.

I certify that any help received in preparing this thesis and all sources used have been acknowledged in this thesis.

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ABBREVIATIONS

ATT	Attitude
BI	Behavioral Intention
BI	Behavioral Intention
ITT	Intention
PBC	Perceived Behavioral Control
SN	Subjective Norm
TPB	Theory of Planned Behavior
TRA	Theory of Reasoned Action
DZIT	Department of Zakah and Income Tax

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Praise be to Allah who made certain amount of rich's wealth to the poor and needy "*Zakah*", and peace and blessings be upon the Messenger of Allah who guided us to the path leadings to Allah's satisfaction.

Zakah is the third of the five pillars in Islamic religion. It is an obligation on every Muslim who meets the conditions, and it must be paid to the beneficiaries. *Zakah* is an Arabic word which means the blessing, purity, goodness, and thrives. The *zakah* term, should be used as it is, and Muslims should not try to find a term equivalent to it. The term *zakah* carries a unique meanings and significance, and translating it could result to divert in its meanings and purposes from its original context (Nur Barizah & Abdul Rahim, 2007). It is one of the Islamic religion terminologies which refers to a specific amount of money, imposed by Allah the Almighty to beneficiaries nominated in the Holy Qur'an. In other words, it is a specific amount taken from specific capital, for specific groups (zakat.al-islam.com). *Zakah* is mentioned in the Quran about thirty times, and it is associated with prayer more than often, and it is also emphasized in numbers of the Prophet (peace and blessing of Allah be upon him) sayings (Dogarawa, 2010).

In addition to its importance in Islamic religion, *zakah* has a significant contribution to the achievement of economic development in the Islamic environment by fighting compactness (hoarding capital) and encourage spending, especially investment. Furthermore, *zakah*

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