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

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UNIVERSITI UTARA MALAYSIA
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PREDICTING ZAKAH COMPLIANCE INTENTION TOWARD ZAKAH ON
LAND INTENDED FOR SALE IN MAKKAH

By
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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
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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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3 May 2011
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<tr>
<td>ATT</td>
<td>Attitude</td>
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<td>BI</td>
<td>Behavioral Intention</td>
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<td>ITT</td>
<td>Intention</td>
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<td>PBC</td>
<td>Perceived Behavioral Control</td>
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<td>SN</td>
<td>Subjective Norm</td>
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<td>TPB</td>
<td>Theory of Planned Behavior</td>
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<td>TRA</td>
<td>Theory of Reasoned Action</td>
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<td>DZIT</td>
<td>Department of Zakah and Income Tax</td>
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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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REFERENCES


