ZAKAT INSTITUTION'S GOVERNANCE IN MALAYSIA: ZAKAT PAYERS' PERSPECTIVE

MD HAIRI MD HUSSAIN

DOCTOR OF PHILOSOPHY
UNIVERSITI UTARA MALAYSIA
July 2017

TITLE PAGE

ZAKAT INSTITUTION'S GOVERNANCE IN MALAYSIA: ZAKAT PAYERS' PERSPECTIVE

By

MD HAIRI MD HUSSAIN

Thesis Submitted to
Tunku Puteri Intan Safinaz School of Accountancy,
Universiti Utara Malaysia,
in Fulfillment of the Requirement for the Degree of Doctor of Philosophy

CERTIFICATION OF THESIS WORK

TUNKU PUTERI INTAN SAFINAZ
SCHOOL OF ACCCOUNTANCY
COLLEGE OF BUSINESS
Universiti Utara Malaysia

PERAKUAN KERJA TESIS / DISERTASI
(Certification of thesis / dissertation)

Kami, yang bertandatangan, memperakukan bahawa
(We, the undersigned, certify that)

MD HAIRI MD HUSSAIN

calon untuk ijazah — DOCTOR OF PHILOSOPHY
(candidate for the degree of)

telah mengemukakan tesis / disertasi yang bertajuk:
(has presented his/her thesis / dissertation of the following title):

ZAKAT INSTITUTION'S GOVERNANCE IN MALAYSIA: ZAKAT PAYERS' PERSPECTIVE

seperti yang tercatat di muka surat tajuk dan kulit tesis / disertasi.
(as it appears on the title page and front cover of the thesis / dissertation).

Bahawa tesis / disertasi tersebut boleh diterima dari segi bentuk serta kandungan dan meliputi bidang ilmu dengan memuaskan, sebagaimana yang ditunjukkan oleh calon dalam ujian lisan yang diadakan pada: 12 April 2017.
(That the said thesis / dissertation is acceptable in form and content and displays a satisfactory knowledge of the field of study as demonstrated by the candidate through an oral examination held on): 12 April 2017.

Pengerusi Viva (Chairman for Viva)	:	Prof. Madya Dr. Natrah Saad	Tandatangan (Signature)	
Pemeriksa Luar (External Examiner)	:	Prof. Dr. Asyraf Hj. Ab Rahman	Tandatangan (Signature)	
Pemeriksa Luar (External Examiner)	:	Prof. Dato' Dr. Hj. Mohammad Hj. Alias	Tandatangan (Signature)	MHajiAlias

Tarikh: 12 April 2017
(Date)

Nama Pelajar (Name of Student)	:	Md Hairi Md Hussain
Tajuk Tesis / Disertasi (Title of the Thesis / Dissertation)	:	ZAKAT INSTITUTION’S GOVERNANCE IN MALAYSIA: ZAKAT PAYERS’ PERSPECTIVE
Program Pengajian (Programme of Study)	:	Doctor of Philosophy
Nama Penyelia / Penyelia-penyelia (Name of Supervisor / Supervisors)	:	Prof. Dr. Kamil Md Idris Tandatangan
Nama Penyelia / Penyelia-penyelia (Name of Supervisor / Supervisors)	:	Prof. Madya Dr. Ram Al Jaffri Saad Tandatangan

PERMISSION TO USE

In presenting this thesis in fulfillment of the requirements for a Post Graduate degree from the Universiti Utara Malaysia (UUM), I agree that the Library of this university may make it freely available for inspection. I further agree that permission for copying this thesis in any manner, in whole or in part, for scholarly purposes may be granted by my supervisors or in their absence, by the Dean of Tunku Puteri Intan Safinaz School of Accountancy where I did my thesis. It is understood that any copying or publication or use of this thesis or parts of it for financial gain shall not be allowed without my written permission. It is also understood that due recognition shall be given to me and to the Universiti Utara Malaysia (UUM) in any scholarly use which may be made of any material in my thesis.

Request for permission to copy or to make other use of materials in this thesis in whole or in part should be addressed to:

Dean of Tunku Puteri Intan Safinaz School of Accountancy
Universiti Utara Malaysia
06010 UUM Sintok
Kedah Darul Aman

ABSTRACT

Zakat payers' confidence in zakat institutions is not at a satisfactory level although zakat collection increases every year. The issue of low public confidence is due to the weakness in the zakat institution's governance. This study tried to explore the phenomena in the zakat institution's governance and wished to accomplish two main objectives. The first objective was to identify the constitution of the zakat institution's governance, while, the second objective was to examine the magnitude of the variables in the zakat institution's governance. In this study, factors that constitute the zakat institution's governance are discussed from the perspective of the stakeholder theory and the agency theory. The survey method was used for data collection. 431 questionnaires were fit to be analyzed using the exploratory factor analysis and the confirmatory factor analysis after passing the screening and purification process. This study found nine variables that constitute the zakat institution's governance to address the first objective, while the second objective was addressed when these variables that were really strong in terms of reliability and validity were arranged according to their magnitude of strength. These variables were information technology (0.783), law (0.780), accountability (0.713), service quality (0.658), religiosity (0.649), participation (0.642), enforcement (0.607), audit committee independence (0.581) and audit committee diligence (0.514). The implications of this study contribute to the literature by enriching discussions on the zakat institution's governance. Thus, understanding of the zakat institution's governance can be improved since the findings are based on empirical evidence. Implications to the theory are in terms of the usage of the stakeholder theory and the agency theory in the zakat environment where previously these theories were only applicable in the corporate environment. This reinforces the application of these theories in environments of nonprofit organizations. These findings also contribute to zakat institutions by presenting the important factors that can assist in developing strategies to put zakat institution's governance at the highest level.

Keywords: zakat institution's governance, zakat institutions, zakat, governance

ABSTRAK

Keyakinan pembayar zakat terhadap institusi zakat berada pada tahap yang tidak memuaskan walaupun kutipan zakat meningkat setiap tahun. Isu keyakinan masyarakat yang rendah ini adalah disebabkan oleh kelemahan tadbir urus institusi zakat. Kajian ini cuba meninjau fenomena dalam tadbir urus institusi zakat dan berhasrat untuk mencapai dua objektif utama. Objektif pertama adalah untuk mengenal pasti pembentukan tadbir urus institusi zakat. Manakala, objektif kedua pula untuk memeriksa magnitud pemboleh ubah dalam tadbir urus institusi zakat. Dalam kajian ini, faktor-faktor yang membentuk tadbir urus institusi zakat dibincangkan berdasarkan perspektif teori pihak berkepentingan dan teori agensi. Kaedah tinjauan digunakan untuk kutipan data. Sebanyak 431 soal selidik sesuai untuk dianalisa menggunakan analisis faktor penerokaan dan analisis faktor pengesahan selepas melepasi proses penyaringan dan pemurnian. Hasil kajian ini mendapati terdapat sembilan pemboleh ubah yang membentuk tadbir urus institusi zakat bagi menjawab objektif pertama. Manakala objektif kedua kajian terjawab apabila pemboleh ubah ini yang benar-benar mantap dari segi kebolehpercayaan dan kesahan disusun berdasarkan magnitud kekuatannya. Pemboleh ubah-pemboleh ubah tersebut adalah teknologi maklumat (0.783), undang-undang (0.780), akauntabiliti (0.713), kualiti perkhidmatan (0.658), nilai agama (0.649), penglibatan (0.642), penguatkuasaan (0.607), kebebasan jawatankuasa audit (0.581) dan kerajinan jawatankuasa audit (0.514). Implikasi daripada kajian ini menyumbang kepada literatur dengan memperkayakan perbincangan tentang tadbir urus institusi zakat. Oleh itu, pemahaman terhadap tadbir urus institusi zakat dapat dipertingkatkan hasil daripada penemuan kajian yang berdasarkan bukti-bukti empirikal. Implikasi kepada teori pula adalah dari segi penggunaan teori pihak berkepentingan dan teori agensi dalam persekitaran zakat apabila sebelumnya teori-teori ini hanya diaplikasi dalam persekitaran korporat. Ini mengukuhkan lagi penggunaan teori-teori tersebut dalam persekitaran organisasi yang tidak bermatlamatkan keuntungan. Penemuan kajian ini juga menyumbang kepada institusi zakat dengan mengemukakan faktor-faktor penting yang dapat membantu bagi membentuk strategi untuk meletakkan tadbir urus institusi zakat pada tahap agung.

Kata kunci: tadbir urus institusi zakat, institusi zakat, zakat, tadbir urus

ACKNOWLEDGEMENT

All praises goes to Allah the Almighty, Most Gracious and Most Merciful. Peace and blessings to the beloved Prophet Muhammad (PBUH), his family and his companions.

Firstly, my sincerest thanks and gratitude go to my supervisors, Prof. Dr. Kamil Md. Idris and Assoc. Prof. Dr. Ram Al Jaffri Saad, who had such confidence in me, beyond what I myself realized. Their guidance, support, advice, motivation and constructive criticism have helped me to survive my Ph.D study.

I am most grateful to Allah S.W.T. for granting me a lovely wife, Bushra Baharum, who understands the bittersweet that I have experienced during this Ph.D research. Thanks for the blessing, understanding, support and patience until the completion of this thesis. And to my beloved daughter, Asma’ Najihah who always recite prayer to me “Oh Allah, simplify Ph.D matters for my father, amin”. Her prayer gives superfluous strength to my Ph.D journey. To my beloved mother, Dah Lebai Teh and my late father, Md Hussain Zainoordin; thank you for the good value inculcated in me.

Finally, my heartfelt gratitude to all parties, especially Mr. Mohd Sani Harun, zakat executive of Jabatan Zakat Negeri Kedah for reviewing the questionnaire and providing necessary assistance; Dr. Sobhi Ishak for assisting and enhancing my knowledge on Structural Equation Modeling (SEM); Ph.D Pro team, KEBAJIT players, administration staff at Tunku Puteri Intan Safinaz School of Accountancy (TISSA) and all parties involved directly or indirectly in this Ph.D thesis. May Allah S.W.T gives blessing to all of us. Amin.

TABLE OF CONTENTS

CHAPTER THREE METHODOLOGY

CHAPTER FOUR RESULT AND DISCUSSION

CHAPTER FIVE CONCLUSION AND RECOMMENDATION

LIST OF TABLES

LIST OF FIGURES

LIST OF APPENDICES

LIST OF ABBREVIATIONS

ACCT	Accountability
ACDIL	Audit Committee Diligence
ACEXP	Audit Committee Expertise
ACIND	Audit Committee Independence
AGFI	Adjusted Goodness of Fit Index
AMOS	Analysis of Moment Structures
BEXP	Board Expertise
BIND	Board Independence
BSIZE	Board Size
BTOS	Bartlett's Test of Sphericity
CEO	Chief Executive Officer
CFA	Confirmatory Factor Analysis
CFI	Comparative Fit Index
CHI-SQUARE/DF	Normed Chi-Square
CPA	Certified Public Accountant
DF	Degree of Freedom
EFA	Exploratory Factor Analysis
ENFOR	Enforcement
GFI	Goodness of Fit Index
GSAC	Governance Self-Assessment Checklist
ICT	Information and Communication Technology
IRBM	Inland Revenue Board of Malaysia
IT	Information Technology
JAIN	Jabatan Hal Ehwal Agama Islam Negeri
JAKIM	Jabatan Kemajuan Islam Malaysia
JAWHAR	Jabatan Wakaf, Zakat dan Haji
JZNK	Jabatan Zakat Negeri Kedah
KMO	Kaiser-Meyer-Olkin
LAW	Law
LEAD	Leadership
LZS	Lembaga Zakat Selangor
MAIDAM	Majlis Agama Islam Dan Adat Melayu Terengganu
MAIJ	Majlis Agama Islam Johor
MAIK	Majlis Agama Islam Kelantan
MAIPk	Majlis Agama Islam Perak
MAIWP	Majlis Agama Islam Wilayah Persekutuan
MCCG	Malaysian Code on Corporate Governance
NASD	National Association of Securities Dealers
NFI	Normed Fit Index
NYSE	New York Stock Exchange
OECD	Organisation for Economic Co-operation and Development
PART	Participation

PBUH	Peace Be Upon Him
PKZ Pahang	Pusat Kutipan Zakat Pahang
PPZ- MAIWP	Pusat Pungutan Zakat, Majlis Agama Islam Wilayah Persekutuan
PUZ-MAINP	Pusat Urus Zakat Pulau Pinang
PZNS	Pusat Zakat Negeri Sembilan
RELIG	Religiosity
RMSEA	Root Mean Square Error of Approximation
SEM	Structural Equation Modeling
SERVPERF	Service Performance
SERVQ	Service Quality
SIG	Special Interest Groups
SIRC	State Islamic Religious Council
SPSS	Statistical Packages for Social Science
TBS	Tabung Baitulmal Sarawak
TLI	Tucker Lewis Index
TRANS	Transparency
UK	United Kingdom
UNDP	United Nations Development Programme
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
US	United States of America
VIF	Variance Inflation Factor
5S	Seiri, Seiton, Seiso, Seiketsu and Shitsuke

CHAPTER 1

INTRODUCTION

1.1 Introduction

This chapter contains eleven sections. Section 1.2 discusses about the background of the study and section 1.3 discusses about problem statement. Then, research question and research objective are highlighted in section 1.4 and 1.5 respectively. Section 1.6 follows with discussion on significance of the study. In section 1.7, the scope of the study is highlighted. Then, followed by assumptions of the study in section 1.8. Next, the limitations of the study and organization of the thesis are shown in section 1.9 and 1.10 respectively. Lastly, section 1.11 wrap up with the conclusion for the chapter.

1.2 Background of the Study

Zakat is defined as purification of self, wealth and society (Hairunnizam, Mohd Ali, & Sanep, 2005; Qardawi, 2007). Zakat means transfer of certain property to certain individuals under certain circumstances. Muslims have a duty to provide a certain amount of their property (with the circumstances and particular needs) to certain beneficiaries, and in fact, payment of zakat is one of the five pillars of Islam. The main purpose of zakat is to make people more valuable than wealth (Qardawi, 2007). In Islam, there are 8 groups of people eligible to receive zakat namely the needy, the poor, the administrator of zakat *(amil)*, those whose hearts are to be inclined (including new Muslim converts who lack economic support), the slaves, debtors (debts due to real needs), in the cause of Allah *(Fi sabilillah)*, and the wayfarers *(Ibnu sabil)*. This is aligning with Surah At-Taubah verse 60:

The contents of the thesis is for internal user only

REFERENCES

A Bakar, S. (2005). *Kajian pengurusan baitulmal Malaysia: Faktor-faktor yang mempengaruhi prestasi petugas daripada perspektif Islam*. Universiti Utara Malaysia, Sintok.

Abbas, M. (2009). Good governance in Islam. Retrieved from http://www.irfi.org/articles/articles_351_400/good_governance_in_islam.htm

Abbasi, M. Z. (2009). Legal analysis of agency theory: An inquiry into the nature of corporation. *International Journal of Law and Management*, *51*(6), 401–420.

Abbott, L. J., & Parker, S. (2000). Auditor selection and audit committee characteristics. *Auditing*, *19*(2), 47–66.

Abbott, L. J., Parker, S., & Peters, G. F. (2004). Audit committee characteristics and restatements. *Auditing: A Journal of Practice & Theory*, *23*(1), 69–87.

Abbott, L. J., Parker, S., Peters, G. F., & Raghunandan, K. (2003). The association between audit committee characteristics and audit fees. *Auditing: A Journal of Practice & Theory*, *22*(2), 17–32.

Abd. Hamid, T. (2005). Tanggungjawab amil dan kepentingannya kepada institusi zakat. In *Seminar Peningkatan Kualiti Amil Negeri Kedah*. Alor Setar, Kedah: Jabatan Zakat Negeri Kedah.

Abd Halim, M. N., Mohamed Saladin, A. R., Rozman, M. Y., Siti Mariam, A., & Rashidah, A. R. (2015). Efficiency of Islamic institutions: Empirical evidence of zakat organizations' performance in Malaysia. *Journal of Economics, Business and Management*, *3*(2), 282–286.

Abd Halim, M. N., Nor Azizah, M. A., Norida, A. B., & Nur Zehan, K. (2015). Integrating religious based nonprofit organizations into the mainstream economy: A case study of zakat institutions in Malaysia. In *International Proceedings of Management and Economy* (Vol. 84, pp. 11–16). Singapore.

Abd Halim, M. N., & Nur Zehan, K. (2014). What determine professionalism? A study on zakat institutions integration efforts into the mainstream economy. *Middle-East Journal of Scientific Research*, *22*(7), 983–993.

Abd Halim, M. N., Rozman, M. Y., & Ahmad, C. Y. (2007). Performance indicators model for zakat institution. *Jurnal Pengurusan JAWHAR*, *1*(2), 71–84.

Abdelsalam, O., & El-Masry, A. (2008). The impact of board independence and ownership structure on the timeliness of corporate internet reporting of Irish-listed companies. *Managerial Finance*, *34*(12), 907–918.

Abdul Ghafar, I., & Achmad, T. (2010). Islamic law and finance. *Humanomics*, *26*(3), 178–199.

Abdul Hadi, Z., M. Fazilah, A. S., & Md Ishak, I. (2005). Corporate governance in Malaysia. Retrieved from http://www.micg.net/research/corporate governance in malaysia - micg.pdf

Abdul Latip, T. (2013). *Umar Abdul Aziz: Bayangan Khalifah al Rasyidin*. (B. Bahruddin

& W. Norashikin, Eds.) (Kesembilan). Batu Caves, Selangor: PTS Litera Utama Sdn. Bhd.

Abdullah, A. B. (2006). Integrity - The basis of good governance. In Sulaiman Mahbob, Mohd Nizam Mohd Ali, Mohd Rezaidi Mohd Ishak, & Noor Yuslinda Mohd Yusof (Eds.), *Good governance for development: Private sector perspectives* (pp. 1–2). Kuala Lumpur: Malaysian Institute of Integrity.

Abernethy, M. A., Bouwens, J., & Lent, L. van. (2010). Leadership and control system design. *Management Accounting Research*, *21*, 2–16.

ACA detains senior Lembaga Zakat Selangor officer. (2008). *Bernama*.

Ackerman, J. M. (2005). Social accountability in the public sector: A conceptual discussion. Retrieved from http://siteresources.worldbank.org/INTPCENG/214574-1116506074750/20542263/FINALAckerman.pdf

Adams, M. B. (1994). Agency theory and the internal audit. *Managerial Auditing Journal*, *9*(8), 8–12.

Agrawal, A., & Chadha, S. (2005). Corporate governance and accounting scandals. *Journal of Law & Economics*, *48*(2), 371–406.

Aguilera, R. V. (2005). Corporate governance and director accountability: An institutional comparative perspective. *British Journal of Management*, *16*, 39–53.

Aguilera, R. V, & Jackson, G. (2003). The cross-national diversity of corporate governance: Dimensions and determinants. *Academy of Management Review*, *28*(3), 447–465.

Ahmad Syafi'i, K. (2005). *Siri keajaiban rukun Islam: Hikmah zakat*. Kuala Lumpur: Jasmine Enterprise.

Aidit, G. (1989). Fenomenon pembayaran zakat melalui saluran tidak rasmi - Satu analisis empirik. In Mohd Ali Hj. Baharum (Ed.), *Zakat ditinjau dari perspektif sosial, undang-undang dan taksiran* (pp. 1–27). Kuala Lumpur: Dewan Pustaka Islam.

Al-Alawi, Y., Al-Kaabi, D., Rashdan, S., & Al-Khaleefa, L. (2009). Quality assurance and continuous improvement: A case study of the University of Bahrain. *Quality in Higher Education*, *15*(1), 61–69.

Alexander, J. A., & Weiner, B. J. (1998). The adoption of the corporate governance model by nonprofit organizations. *Nonprofit Management & Leadership*, *8*(3), 223–242.

Almoharby, D. (2011). The current world business meltdown: Islamic religion as a regulator. *Humanomics*, *27*(2), 97–108.

Altinay, L., & Miles, S. (2006). International franchising decision-making: An application of stakeholder theory. *Service Industries Journal*, *26*(4), 421–436.

Andreoni, J., Erard, B., & Feinstein, J. (1998). Tax compliance. *Journal of Economic Literature*, *36*(2), 818–860.

Arthur, N., Garvey, G., Swan, P., & Taylor, S. (1993). Agency theory and "management research": A comment. *Australian Journal of Management*, *18*(1), 93–102.

Aryati Juliana, S., & Kamil, M. I. (2012). Gaya kepimpinan pengurusan institusi zakat dan peruntukan agihan zakat. In *Seminar Isu-Isu Kontemporari Zakat di Malaysia* (pp. 111–121). My Hotel, Langkawi: Pusat Islam Universiti Utara Malaysia.

Ayoib, C. A., & Nooriha, M. (2009). Board independence, ownership structure, audit quality and income smoothing activities: A study on Malaysian market. *Journal of Modern Accounting & Auditing*, *5*(11), 1–13.

Ayoib, C. A., Zuaini, I., & Nor Aziah, A. M. (2003). Corporate governance, ownership structure and corporate diversification: Evidence from the Malaysian listed companies. *Asian Academy of Management Journal*, *8*(2), 67–89.

Azid, T., Asutay, M., & Burki, U. (2007). Theory of the firm, management and stakeholders: An Islamic perspective. *Islamic Economic Studies*, *15*(1), 1–30.

Azura, M. N., & Ram Al Jaffri, S. (2016). The impact of attitude and perceived service quality on zakah compliance behavior: The mediating effect of trust. *International Journal of Economics and Financial Issues*, *6*(S7), 27–31.

Bandsuch, M., Pate, L., & Thies, J. (2008). Rebuilding stakeholder trust in business: An examination of principle-centered leadership and organizational transparency in corporate governance. *Business & Society Review*, *113*(1), 99–127.

Barros, C. P., & Nunes, F. (2007). Governance and CEO pay and performance in non-profit organizations. *International Journal of Social Economics*, *34*(11), 811–827.

Beasley, M. S. (1996). An empirical analysis of the relation between the board of director composition and financial statement fraud. *The Accounting Review*, *71*(4), 443–465.

Beekes, W., Pope, P., & Young, S. (2004). The link between earnings timeliness, earnings conservatism and board composition: Evidence from the UK. *Corporate Governance*, *12*(1), 47–59.

Ben-Amar, W., & Zeghal, D. (2011). Board of directors' independence and executive compensation disclosure transparency: Canadian evidence. *Journal of Applied Accounting Research*, *12*(1), 43–60.

Bernard, D. D. (2006). Enhancing integrity system in Malaysia. In Sulaiman Mahbob, Mohd Nizam Mohd Ali, Mohd Rezaidi Mohd Ishak, & Noor Yuslinda Mohd Yusof (Eds.), *Good governance for development: Private sector perspectives* (pp. 10–15). Kuala Lumpur: Malaysian Institute of Integrity.

Berry, L. L., Zeithaml, V. A., & Parasuraman, A. (1985). Quality counts in service too. *Business Horizons*, 44–52.

Bhasin, M. L. (2005). Dharma in corporate governance: Transparency the biggest challenge in Asian countries. *EBS Review*, (2), 99–109.

Bhasin, M. L. (2010). Dharma, corporate governance and transparency: An overview of the Asian markets. *International Journal of Business & Management*, *5*(6), 56–73.

Bhat, G., Hope, O.-K., & Kang, T. (2006). Does corporate governance transparency affect the accuracy of analyst forecasts? *Accounting & Finance*, *46*(5), 715–732.

Binyaseen, A. M. A. (2010). Office layouts and employee participation. *Facilities*, *28*(7/8), 348–357.

Bitner, M. J. (1990). Evaluating service encounters: The effects of physical surroundings and employee responses. *Journal of Marketing*, *54*(2), 69–82.

Bliss, M. A., Muniandy, B., & Majid, A. (2007). CEO duality, audit committee effectiveness and audit risks: A study of the Malaysian market. *Managerial Auditing Journal*, *22*(7), 716–728.

Blue Ribbon Committee. (1999). *Report and recommendations of the Blue Ribbon Committee on improving the effectiveness of corporate audit committees*. New York: The New York Stock Exchange and The National Association of Securities Dealers.

Blumenthal, M., Christian, C., & Slemrod, J. (2001). Do normative appeals affect tax compliance? Evidence from a controlled experiment in Minnesota. *National Tax Journal*, *54*(1), 125–138.

Bollen, K. A. (1989). *Structural equations with latent variables*. New York: Wiley.

Bonazzi, L., & Islam, S. M. N. (2007). Agency theory and corporate governance: A study of the effectiveness of board in their monitoring of the CEO. *Journal of Modelling in Management*, *2*(1), 7–23.

Branco, M. C., & Rodrigues, L. L. (2007). Positioning stakeholder theory within the debate on corporate social responsibility. *Electronic Journal of Business Ethics and Organization Studies*, *12*(1), 5–15.

Brennan, N. M., & Solomon, J. (2008). Corporate governance, accountability and mechanisms of accountability: An overview. *Accounting, Auditing & Accountability Journal*, *21*(7), 885–906. http://doi.org/10.1108/09513570810907401

Brown, A. E., & Grant, G. G. (2005). Framing the frameworks: A review of IT governance research. *Communications of the Association for Information Systems*, *15*(1), 696–712.

Buck, J. M., & Watson, J. L. (2002). Retaining staff employees: The relationship between human resources management strategies and organizational commitment. *Innovative Higher Education*, *26*(3), 175–193.

Bursa Malaysia. (2012). *Annual report 2011*. Kuala Lumpur: Bursa Malaysia Berhad.

Bushman, R. M., Piotroski, J. D., & Smith, A. J. (2004). What determines corporate transparency? *Journal of Accounting Research*, *42*(2), 207–252.

Butler, C. (2009). Leadership in a multicultural Arab organisation. *Leadership & Organization Development Journal*, *30*(2), 139–151.

Byrne, B. M. (2010). *Structural equation modeling with AMOS: Basic concepts, applications, and programming* (2nd ed.). New York: Routledge.

Cadbury, A. (2000). The corporate governance agenda. *Corporate Governance*, *8*(1), 7–15.

Cadbury Committee. (1992). *Report of the committee on the financial aspects of corporate governance*. London: Gee and Co.

Carcello, J. V, Hermanson, D. R., Neal, T. L., & Riley Jr., R. A. (2002). Board characteristics and audit fees. *Contemporary Accounting Research*, *19*(3), 365–384.

Carcello, J. V, Hollingsworth, C. W., & Neal, T. L. (2006). Audit committee financial experts: A closer examination using firm designations. *Accounting Horizons*, *20*(4), 351–373.

Carcello, J. V, & Neal, T. L. (2000). Audit committee composition and auditor reporting. *The Accounting Review*, *75*(4), 453–467.

Carcello, J. V, & Neal, T. L. (2003). Audit committee characteristics and auditor dismissals following "new" going-concern reports. *The Accounting Review*, *78*(1), 95–117.

Carmen, J. M. (1990). Consumer perceptions of service quality: An assessment of the SERVQUAL dimensions. *Journal of Retailing*, *66*(1), 33–55.

Carroll, T., Hughes, P., & Luksetich, W. (2005). Managers of nonprofit organizations are rewarded for performance. *Nonprofit Management & Leadership*, *16*(1), 19–41.

Certo, S. T., Lester, R. H., Dalton, C. M., & Dalton, D. R. (2006). Top management teams, strategy and financial performance: A meta-analytic examination. *Journal of Management Studies*, *43*(4), 813–839.

Chen, W.-P., Chung, H., Lee, C., & Liao, W.-L. (2007). Corporate governance and equity liquidity: Analysis of S&P transparency and disclosure rankings. *Corporate Governance*, *15*(4), 644–660.

Chiang, H. (2005). An empirical study of corporate governance and corporate performance. *The Journal of American Academy of Business*, 95–101.

Chipalkatti, N., Le, Q. V, & Rishi, M. (2007). Portfolio flows to emerging capital markets: Do corporate transparency and public governance matter? *Business & Society Review*, *112*(2), 227–249.

Churintr, P. (2010). Perceived organizational culture, stress, and job satisfaction affecting on hotel employee retention: A comparison study between management and operational employees. *Employment Relations Record*, *10*(2), 64–74.

Clapp, J. (2005). Global environmental governance for corporate responsibility and accountability. *Global Environmental Politics*, *5*(3), 23–34.

Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *Academy of Management Review*, *20*(1), 92–117.

Coakes, S. J., & Steed, L. G. (2003). *SPSS analysis without anguish*. Brisbane: John Wiley & Sons Australia, Limited.

Coglianese, C., Healey, T. J., Keating, E. K., & Michael, M. L. (2004). The role of government in corporate governance. Retrieved from http://www.hks.harvard.edu/m-rcbg/research/rpp/reports/RPPREPORT8.pdf

Collier, P. M. (2008). Stakeholder accountability: A field study of the implementation of a governance improvement plan. *Accounting, Auditing & Accountability Journal*, *21*(7), 933–954.

Cowan, N. (2004). *Corporate governance that works!* Singapore: Prentice Hall.

Cronin, J. J., & Taylor, S. A. (1992). Measuring service quality: A reexamination and extension. *Journal of Marketing*, *56*(3), 55–68.

Cronin, J. J., & Taylor, S. A. (1994). SERVPERF versus SERVQUAL: Reconciling performance-based and perceptions-minus-expectations measurement of service quality. *Journal of Marketing*, *58*(1), 125–131.

Crosby, P. B. (1979). *Quality is free*. New York: McGraw-Hill.

Crowther, D., & Martinez, E. O. (2007). No principals, no principles and nothing in reserve: Shell and the failure of agency theory. *Social Responsibility Journal*, *3*(4), 4–14.

Culpan, R., & Trussel, J. (2005). Applying the agency and stakeholder theories to the Enron debacle: An ethical perspective. *Business & Society Review*, *110*(1), 59–76.

Dambachultem, B., & Sodno, B. (2006). Corporate governance in Mongolia. Retrieved from http://www.oecd.org/dataoecd/7/22/37090482.pdf

Darwall, S. (2010). Moral obligation: Form and substance. In *Proceedings of the Aristotelian Society* (Vol. 110, pp. 31–46). Wiley-Blackwell.

Dechow, P. M., Sloan, R. G., & Sweeney, A. P. (1996). Causes and consequences of earnings manipulation: An analysis of firms subject to enforcement actions by the SEC. *Contemporary Accounting Research*, *13*(1), 1–36.

Deli, D. N., & Gillan, S. L. (2000). On the demand for independent and active audit committees. *Journal of Corporate Finance*, *6*(4), 427–445.

Demirbas, D., & Yukhanaev, A. (2011). Independence of board of directors, employee relation and harmonisation of corporate governance: Empirical evidence from Russian listed companies. *Employee Relations*, *33*(4), 444–471.

DeZoort, F. T. (1998). An analysis of experience effects on audit committee members' oversight judgments. *Accounting, Organizations & Society*, *23*(1), 1–21.

DeZoort, F. T., Hermanson, D. R., Archambeault, D. S., & Reed, S. A. (2002). Audit committee effectiveness: A synthesis of the empirical audit committee literature. *Journal of Accounting Literature*, *21*, 38.

DeZoort, F. T., Hermanson, D. R., & Houston, R. W. (2003). Audit committee support for auditors: The effects of materiality justification and accounting precision. *Journal of Accounting and Public Policy*, *22*, 175–199.

DeZoort, F. T., & Salterio, S. E. (2001). The effects of corporate governance experience and financial-reporting and audit knowledge on audit committee members' judgments. *Auditing*, *20*(2), 2.

Diabi, A. (1993). The concept of zakah evasion: An economic interpretation. *Review of Islamic Economics*, *2*(2), 17–28.

Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of Management Review*, *20*(1), 65–91.

Dorata, N. T., & Petra, S. T. (2008). CEO duality and compensation in the market for corporate control. *Managerial Finance*, *34*(5), 342–353.

Eberl, M., & Schwaiger, M. (2005). Corporate reputation: Disentangling the effects on financial performance. *European Journal of Marketing*, *39*(7/8), 838–854.

Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *The Academy of Management Review*, *14*(1), 57–74.

Ekaterini, G. (2010). The impact of leadership styles on four variables of executives workforce. *International Journal of Business and Management*, *5*(6), 3–16.

Elijido-Ten, E. (2009). Can stakeholder theory add to our understanding of Malaysian environmental reporting attitudes? *Malaysian Accounting Review*, *8*(2), 85–110.

Eza Ellany, A. L., Mohd Rizal, P., & Mohamat Sabri, H. (2014). Prestasi kecekapan agihan kewangan dan bukan kewangan di kalangan institusi zakat di Malaysia. *Jurnal Ekonomi Malaysia*, *48*(2), 51–60.

Fadzila Azni, A. (2010). Pengurusan institusi zakat: Après pengurusan kualiti menyeluruh (TQM). In *4th ISDEV International Islamic Development Management Conference (IDMAC 2010)* (pp. 1–15). Universiti Sains Malaysia, Pulau Pinang: Centre for Islamic Development Management Studies (ISDEV).

Fadzila Azni, A. (2011). Pengurusan institusi zakat: Adios pengurusan kualiti menyeluruh (TQM)! In Muhammad Syukri Salleh, Mohamad Salleh Abdullah, & Zahri Hamat (Eds.), *Transformasi zakat: Daripada zakat saradiri kepada zakat produktif* (pp. 251–284). Pulau Pinang: Pusat Urus Zakat, MAINPP & Pusat Kajian Pengurusan Pembangunan Islam (ISDEV).

Faisal. (2011). Sejarah pengelolaan zakat di dunia Muslim dan Indonesia (Pendekatan teori investigasi-sejarah Charles Peirce dan defisit kebenaran Lieven Boeve). *Analisis*, *XI*(2), 241–272.

Fam, K. S., Waller, D. S., & Erdogan, B. Z. (2004). The influence of religion on attitudes towards the advertising of controversial products. *European Journal of Marketing*, *38*(5/6), 537–555.

Fama, E. F., & Jensen, M. C. (1983). Separation of ownership and control. *Journal of Law & Economics*, *26*(2), 301–325.

Farah Mastura, N. A., & Zainol, B. (2015). Factors influencing zakat compliance behavior on savings. *International Journal of Business and Social Research*, *5*(1), 118–128.

Farooq, M. O. (2008). The challenge of poverty and the poverty of Islamic economics. *Journal of Islamic Economics, Banking and Finance*, *4*(2), 35–58.

Flynn, R. S. (2009). The effects of financial experts' professional background and nonaudit fee disclosures on earnings quality assurance: an empirical investigation. *International Journal of Business Research*, *9*(4), 67–77.

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of Marketing Research*, *18*(1), 39–50.

Freeman, R. E. (2010). *Strategic management: A stakeholder approach*. Cambridge University Press.

Friedman, A. L., & Miles, S. (2002). Developing stakeholder theory. *Journal of Management Studies*, *39*(1), 1–21.

Frooman, J. (1999). Stakeholder influence strategies. *Academy of Management Review*, *24*(2), 191–205.

Garvare, R., & Johansson, P. (2010). Management for sustainability: A stakeholder theory. *Total Quality Management*, *21*(7), 737–744.

Gemmill, B., & Bamidele-Izu, A. (2002). The role of NGOs and civil society in global environmental governance. Retrieved from http://environment.research.yale.edu/documents/downloads/a-g/gemmill.pdf

Gill, M., Flynn, R. J., & Reissing, E. (2005). The governance self-assessment checklist: An instrument for assessing board effectiveness. *Nonprofit Management and Leadership*, *15*(3), 271–294.

Gillan, S. L., & Starks, L. T. (2000). Corporate governance proposals and shareholder activism: The role of institutional investors. *Journal of Financial Economics*, *57*, 275–305.

Gils, A. Van. (2005). Management and governance in Dutch SMEs. *European Management Journal*, *23*(5), 583–589.

Gompers, P., Ishii, J., & Metrick, A. (2003). Corporate governance and equity prices. *The Quarterly Journal of Economics*, *118*(1), 107–155.

Gotlieb, J. B., Grewal, D., & Brown, S. W. (1994). Consumer satisfaction and perceived quality: Complementary or divergent constructs? *Journal of Applied Psychology*, *79*(6), 875–885.

Govaerts, N., Kyndt, E., Dochy, F., & Baert, H. (2011). Influence of learning and working climate on the retention of talented employees. *Journal of Workplace Learning*, *23*(1), 35–55.

Graham, J., Amos, B., & Plumptre, T. (2003). Principles for good governance in the 21st century: Policy brief no.15. Retrieved from http://iog.ca/wp-content/uploads/2012/12/2003_August_policybrief15.pdf

Greco, G. (2011). Determinants of board and audit committee meeting frequency: Evidence from Italian companies. *Managerial Auditing Journal*, *26*(3), 208–229.

Griffith, J. M., Fogelberg, L., & Weeks, H. S. (2002). CEO ownership, corporate control, and bank performance. *Journal of Economics and Finance*, *26*(2), 170–183.

Gul, F. A., & Leung, S. (2004). Board leadership, outside directors expertise and voluntary corporate disclosures. *Journal of Accounting and Public Policy*, *23*(5), 351–379.

Gully-Hart, P. (2005). The risk of being sued by those damaged by regulatory or enforcement action: Over-regulation of financial services? *Journal of Financial Crime*, *12*(3), 246–250.

Hafizah, Z., Azizi, A. B., & Ram Al Jaffri, S. (2016). Reputation, satisfaction of zakat distribution, and service quality as determinant of stakeholder trust in zakat institutions. *International Journal of Economics and Financial Issues*, *6*(S7), 72–76.

Hailani, M. T. (2009). Konsep agihan zakat dan aplikasi semasa. *Jurnal Pengurusan JAWHAR*, *3*(1), 31–54.

Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis: A global perspective* (7th ed.). New Jersey: Pearson Education Inc.

Hair, J. F., Money, A. H., Samouel, P., & Page, M. (2007). *Research methods for business*. England: John Wiley & Sons Ltd.

Hairunnizam, W., Abdul Halim, A. B., & Sanep, A. (2016). Hubungan antara imej korporat usahawan Muslim dan pembayaran zakat perniagaan di daerah Sepang, Selangor. *Jurnal Syariah*, *24*(1), 1–24.

Hairunnizam, W., Mohd Ali, M. N., & Sanep, A. (2005). Kesedaran membayar zakat: Apakah faktor penentunya? *International Journal of Management Studies*, *12*(2), 171–189. Retrieved from http://repo.uum.edu.my/732/

Hairunnizam, W., & Radiah, A. K. (2010). Localization of Malaysian zakat distribution: Perceptions of amil and zakat recipients. In *Seventh International Conference - The Tawhidi Epistemology: Zakat and Waqf Economy* (pp. 461–484). Bangi, Selangor: Universiti Kebangsaan Malaysia.

Hairunnizam, W., & Sanep, A. (2014). Faktor mempengaruhi tahap keyakinan agihan zakat: Kajian terhadap masyarakat Islam di Selangor. *Jurnal Ekonomi Malaysia*, *48*(2), 41–50.

Hairunnizam, W., Sanep, A., & Mohd Ali, M. N. (2007). Kesedaran membayar zakat pendapatan di Malaysia. *Islãmiyyãt*, *29*, 53–70.

Hairunnizam, W., Sanep, A., & Radiah, A. K. (2009). Pengagihan zakat oleh institusi zakat di Malaysia : Mengapa masyarakat Islam tidak berpuas hati? *Jurnal Syariah*, *17*(1), 89–112.

Hairunnizam, W., Sanep, A., & Radiah, A. K. (2010). Pengagihan zakat oleh institusi zakat kepada lapan asnaf: Kajian di Malaysia. *Jurnal Pengurusan JAWHAR*, *4*(1), 141–170.

Hairunnizam, W., Sanep, A., & Radiah, A. K. (2011). Pengaruh faktor keagamaan terhadap kualiti hidup individu: Kajian kes asnaf fakir dan miskin di Wilayah Persekutuan Kuala Lumpur. *Malaysian Journal of Consumer and Family Economics*, *14*, 172–192.

Hairunnizam, W., Sanep, A., & Radiah, A. K. (2012). Cadangan penyetempatan pengagihan zakat di Malaysia: Adakah amil sudah bersedia? *Jurnal Ekonomi Malaysia*, *46*(2), 17–27.

Hamilton, R. W. (2000). Corporate governance in America 1950-2000: Major changes but uncertain benefits. *Journal of Corporation Law*, *25*(2), 349–373.

Hamizul, A. H. (2010). Ijtihad dan fatwa memperkasakan zakat. *Anis*, *Jun*(154), 52–53.

Hamizul, A. H. (2011). Audit zakat amat penting. Retrieved from http://www.e-zakat.com.my/keratan-akhbar/audit-zakat-amat-penting/

Hampel Report. (1998). Committee on corporate governance final report. Retrieved from http://www.ecgi.org/codes/documents/hampel.pdf

Hashem, M. (2007). Islamic roots of good governance. Retrieved from http://www.arabinsight.org/aiarticles/143.pdf

Helmi, M. F. (2004). Kutipan zakat seluruh negara diseragamkan. Retrieved from http://www.utusan.com.my/utusan/info.asp?y=2004&dt=0622&pub=Utusan_Malay

sia&sec=Muka_Hadapan&pg=mh_10.htm

Heritage Institute. (2007). Corporate governance definitions. Retrieved from http://www.heritageinstitute.com/governance/definitions.htm

Hermalin, B. E., & Weisbach, M. S. (1991). The effects of board composition and direct incentives on firm performance. *Financial Management*, *20*(4), 101–112.

Hertzog, M. A. (2008). Considerations in determining sample size for pilot studies. *Research in Nursing & Health*, *31*(2), 180–191. http://doi.org/10.1002/nur.20247

Hidayah, S., & Norziana, J. (2014). Information security governance model to enhance zakat information management in Malaysian zakat institutions. In *International Conference on Information Technology and Multimedia* (pp. 200–205). Putrajaya, Malaysia.

Ho, D., & Wong, B. (2008). Issues on compliance and ethics in taxation: What do we know? *Journal of Financial Crime*, *15*(4), 369–382.

Hooper, D., Coughlan, J., & Mullen, M. R. (2008). Structural equation modelling: Guidelines for determining model fit. *Electronic Journal of Business Research Methods*, *6*(1), 53–59.

Hossain, D. M., & Khan, A. R. (2006). Audit committee: A summary of the findings of some existing literature. *The Cost and Management*, *34*(5), 40–57.

Hsieh, N. (2006). Justice, management, and governance. *Corporate Governance*, *6*(3), 261–267.

Hu, L., & Bentler, P. M. (1999). Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural Equation Modeling*, *6*(1), 1–55. http://doi.org/10.1080/10705519909540118

Huse, M. (2005). Accountability and creating accountability: A framework for exploring behavioural perspectives of corporate governance. *British Journal of Management*, *16*, 65–79.

Hypko, P., Tilebein, M., & Gleich, R. (2010). Benefits and uncertainties of performance-based contracting in manufacturing industries: An agency theory perspective. *Journal of Service Management*, *21*(4), 460–489.

Ibnu Kathier. (2007a). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 4). Kuala Lumpur: Pustaka Jiwa.

Ibnu Kathier. (2007b). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 2). Kuala Lumpur: Pustaka Jiwa.

Ibnu Kathier. (2007c). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 1). Kuala Lumpur: Pustaka Jiwa.

Ibnu Kathier. (2007d). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 5). Kuala Lumpur: Pustaka Jiwa.

Ibnu Kathier. (2007e). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 8 & 9). Kuala Lumpur: Pustaka Jiwa.

Ibnu Kathier. (2007f). *Terjemah ringkas tafsir Ibnu Kathier*. (B. H. Salim & B. H. Said, Eds.) (Malaysia, Vol. 3). Kuala Lumpur: Pustaka Jiwa.

Ilangovan, D., & Durgadoss, R. (2009). Service quality (servqual) approach to corporate governance. *CURIE Journal*, *2*(2), 75–81.

Imam Muslim. (1997). *Terjemahan hadis shahih Muslim*. (Ma'mur Daud, Ed.) (Vol. 1,2,3 & 4). Selangor: Klang Book Centre.

Info - Prod Research - Middle East. (2005). Zakah's revenues up 10%. *Al-Bayan*, p. 1. Ramat-Gan.

Ionescu, L. (2010). Effective corporate governance and financial market transparency. *Economics, Management & Financial Markets*, *5*(2), 285–290.

IRBM. (2010). *Annual report 2010*. Kuala Lumpur: Inland Revenue Board of Malaysia.

Ismail, A., & Masturah, M. (2014). The efficiency of zakat collection and distribution: Evidence from two stage analysis. *Journal of Economic Cooperation and Development*, *35*(3), 133–170.

IT Governance Institute. (2003). Board briefing on IT governance. Retrieved from https://www.isaca.org/Knowledge-Center/Research/Documents/BoardBriefing/26904_Board_Briefing_final.pdf

Iyengar, R. J., Land, J., & Zampelli, E. M. (2010). Does board governance improve the quality of accounting earnings? *Accounting Research Journal*, *23*(1), 49–68.

JAKIM. (2006). Hukum mengagihkan zakat secara persendirian dan qada zakat. Retrieved from http://www.e-fatwa.gov.my/fatwa-kebangsaan/hukum-mengagihkan-zakat-secara-persendirian-dan-qada-zakat

JAKIM. (2011). Profil JAKIM. Retrieved from http://www.islam.gov.my/profil-jakim

JAWHAR. (2011). Info JAWHAR. Retrieved from http://www.jawhar.gov.my/index.php?option=com_content&view=article&id=66&Itemid=60&lang=ms

Jegers, M. (2009). "Corporate" governance in nonprofit organizations. *Nonprofit Management & Leadership*, *20*(2), 143–164.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics*, *3*(4), 305–360.

John, K., & Senbet, L. W. (1998). Corporate governance and board effectiveness. *Journal of Banking & Finance*, *22*(4), 371–403.

Johnson, J. R. (1998). Embracing change: A leadership model for the leaning organization. *International Journal of Training and Development*, *2*(2), 141–150.

Jones, T. M. (1995). Instrumental stakeholder theory: A synthesis of ethics and economics. *Academy of Management Review*, *20*(2), 404–437.

Kamil, M. I. (2002). *Gelagat kepatuhan zakat pendapatan gaji di kalangan kakitangan awam*. Universiti Utara Malaysia, Sintok.

Kamil, M. I. (2006). Kesan persepsi undang-undang dan penguatkuasaan zakat terhadap gelagat kepatuhan zakat pendapatan gaji. In Abdul Ghafar Ismail & Hailani Muji

Tahir (Eds.), *Zakat: Pensyariatan, perekonomian dan perundangan* (pp. 337–349). Bangi, Selangor: Universiti Kebangsaan Malaysia.

Kamil, M. I., & Ahmad Mahdzan, A. (2002). Peranan sikap dalam gelagat kepatuhan pendapatan gaji. *Analisis*, *9*(1&2), 171–191.

Kang, H., Cheng, M., & Gray, S. J. (2007). Corporate governance and board composition: Diversity and independence of Australian boards. *Corporate Governance: An International Review*, *15*(2), 194–207.

Kaur, G., & Mishra, R. (2010). Corporate governance failure in India: A study of academicians perception. *The IUP Journal of Corporate Governance*, *9*(1 & 2), 99–112.

Kettl, D. F. (2000). The transformation of governance: Globalization, devolution, and the role of government. *Public Administration Review*, *60*(6), 488–497.

Khaliq, A. (2009). Leadership and work motivation from the cross cultural perspective. *International Journal of Commerce and Management*, *19*(1), 72–84.

Kim, S. W. (2011). The quality impact of governance change on board decision making. *Asian Journal on Quality*, *12*(1), 113–123.

Klein, A. (2002a). Audit committee, board of director characteristics, and earnings management. *Journal of Accounting & Economics*, *33*(3), 375–400.

Klein, A. (2002b). Economic determinants of audit committee independence. *The Accounting Review*, *77*(2), 435–452.

Knox, S., & Gruar, C. (2007). The application of stakeholder theory to relationship marketing strategy development in a non-profit organization. *Journal of Business Ethics*, *75*(2), 115–135.

Ko, D., & Fink, D. (2010). Information technology governance: An evaluation of the theory-practice gap. *Corporate Governance*, *10*(5), 662–674.

Krejcie, R. V, & Morgan, D. W. (1970). Determining sample size for research activities. *Educational and Psychological Measurement*, *30*(3), 607–610.

Krishnan, J. (2005). Audit committee quality and internal control: An empirical analysis. *The Accounting Review*, *80*(2), 649–675.

Kunda, Z. (1999). Social cognition: Making sense of people. Retrieved from http://books.google.com.my/books?hl=en&lr=&id=BjnOMFtYiwUC&oi=fnd&pg=PA1&dq=Social+Cognition:+Making+Sense+of+People+by+Ziva+Kunda+1999&ots=GaO0psbtsC&sig=zeOfWOQlUe0CfcAV5AK7NEdiC88#v=onepage&q=Social Cognition%3A Making Sense of People by Ziva Kunda 1999&f=false

Kurniawan, D. M., & Indriantoro, N. (2000). Corporate governance in Indonesia. Retrieved from http://www.oecd.org/dataoecd/6/62/1931154.pdf

Lam, T. Y., & Lee, S. K. (2008). CEO duality and firm performance: Evidence from Hong Kong. *Corporate Governance*, *8*(3), 299–316.

Leonard, L. N. K., & Cronan, T. P. (2005). Attitude toward ethical behavior in computer use: A shifting model. *Industrial Management & Data Systems*, *105*(9), 1150–1171.

Licht, A. N. (2002). Accountability and corporate governance. Retrieved from http://www.faculty.idc.ac.il/licht/ACG-SSRN.pdf

Lievens, F., Hoye, G. Van, & Anseel, F. (2007). Organizational identity and employer image: Towards a unifying framework. *British Journal of Management*, *18*, 45–59.

Lin, Y. M., Noor Habibah, A., Halilah, H., Wah, Y. B., Muhammad, Y., & Azlinah, M. (2010). IT governance awareness and practices: An insight from Malaysian senior management perspective. *Journal of Business Systems, Governance and Ethics*, *5*(1), 43–57.

Luk, S. C. Y. (2009). The impact of leadership and stakeholders on the success/failure of e-government service: Using the case study of e-stamping service in Hong Kong. *Government Information Quarterly*, *26*(4), 594–604.

LZS. (2010a). eZakatPay. Retrieved from https://zakatsel.com.my/ezakatpay/

LZS. (2010b). *Laporan pengurusan zakat Selangor 2010*. Shah Alam, Selangor.

LZS. (2010c). Objektif agihan LZS (MAIS). Retrieved from http://www.e-zakat.com.my/info-agihan/asnaf-zakat/

LZS. (2010d). Siapa yang wajib. Retrieved from http://www.e-zakat.com.my/info-zakat/siapa-yang-wajib/

LZS. (2012). Lembaga pemegang amanah. Retrieved from http://www.e-zakat.com.my/carta-organisasi/

Magowan, S. P. (2010). A new old idea for incorporating employees into the governance of ESOP companies. *Journal of Employee Ownership Law & Finance*, *22*(3), 11–41.

Maheran, Z., & Nur Ain, A. M. (2014). Effects of human needs based on the integration of needs as stipulated in maqasid syariah and maslow's hierarchy of needs on zakah distribution efficiency of asnaf assistance business program. *Jurnal Pengurusan*, *40*, 41–52.

Mahyuddin, A. B. (2012). *Hubungan antara agihan zakat dan kualiti hidup asnaf fakir dan miskin*. Universiti Utara Malaysia, Sintok.

Mahyuddin, A. B., & Abdullah, A. G. (2011). Towards achieving the quality of life in the management of zakat distribution to the rightful recipients (the poor and needy). *International Journal of Business and Social Science*, *2*(4), 237–245.

MAIDAM. (2012). Keanggotaan. Retrieved from http://maidam.terengganu.gov.my/maxc2020/agensi/index_article.display.php?cid=2&idcat=123&page=1&aid=863

MAIJ. (2012). Profil. Retrieved from http://www.maij.gov.my/profil/anggota_struktur.html

MAIK. (2012). Ahli-ahli majlis. Retrieved from http://www.e-maik.my/public_new/index.php?option=com_content&view=article&id=240&Itemid=778

MAIPk. (2012). Ahli majlis MAIPk. Retrieved from http://www.maiamp.gov.my/maiamp/maipk/index.php/profil/yoomenu/ahli-majlis

MAIWP. (2014). Perutusan ketua pegawai eksekutif. Retrieved from http://www.maiwp.gov.my/i/index.php/info-korporat/perutusan-kpe

Malkawi, B. H., & Haloush, H. A. (2008). The case of income tax evasion in Jordan: Symptoms and solutions. *Journal of Financial Crime, 15*(3), 282–294.

Maslina, A., & Nur Barizah, A. B. (2008, April). Survival of the fittest: Lessons from Enron and other corporate scandals. *Accountants Today*, 22–24.

Maududi, S. A. (2011). What Islam stands for. Retrieved from http://www.islambasics.com/view.php?bkID=0&chapter=7

Mazlina, M., & Ayoib, C. A. (2011). Agency theory and managerial ownership: Evidence from Malaysia. *Managerial Auditing Journal*, *26*(5), 419–436.

MCCG. (2000). *Malaysian code on corporate governance*. Kuala Lumpur: Securities Commission.

MCCG. (2007). *Malaysian code on corporate governance*. Kuala Lumpur: Securities Commission.

McDaniel, L., Martin, R. D., & Maines, L. A. (2002). Evaluating financial reporting quality: The effects of financial expertise vs. financial literacy. *Accounting Review*, *77*(4), 139.

Md. Zyadi, M. T., & Mariani, A. M. (1999). Prestasi kutipan dan agihan zakat di Malaysia: Suatu perbandingan antara pengurusan awam dengan pengurusan swasta. In *Pascasidang Seminar Pengeluaran Awam dan Swasta: Justifikasi dan Realiti di Malaysia*. Universiti Kebangsaan Malaysia, Bangi, Selangor: Fakulti Ekonomi, Universiti Kebangsaan Malaysia.

Md Hairi, M. H., Kamil, M. I., & Ram Al Jaffri, S. (2012). Ketelusan di dalam tadbir urus institusi zakat. In *Seminar Isu-Isu Kontemporari Zakat di Malaysia* (pp. 63–74). My Hotel, Langkawi: Pusat Islam Universiti Utara Malaysia.

Menon, K., & Williams, J. D. (1994). The use of audit committees for monitoring. *Journal of Accounting & Public Policy*, *13*(2), 121–139.

Mohamad Zaini, A. B. (2011). Prinsip-prinsip tadbir urus dalam transformasi institusi zakat. In Muhammad Syukri Salleh, Mohamad Salleh Abdullah, & Zahri Hamat (Eds.), *Transformasi zakat: Daripada zakat saradiri kepada zakat produktif* (pp. 285–298). USM Pulau Pinang: Pusat Urus Zakat, MAINPP & Pusat Kajian Pengurusan Pembangunan Islam (ISDEV).

Mohamad Zulkurnai, G., Ram Al Jaffri, S., & Muhammad Syahir, A. W. (2016). A conceptual framework for examining trust towards zakat institution. *International Journal of Economics and Financial Issues*, *6*(S7), 98–102.

Mohammad, G., & Nor `Azzah, K. (2015). Keperibadian Islam dan profesionalisme dalam pekerjaan: Satu analisis teoritis. *Jurnal Syariah*, *23*(2), 255–286.

Mohammad Nidzam, A. K. (2006). *Soal jawab remeh-temeh tentang zakat tapi anda malu bertanya*. Kuala Lumpur: Telaga Biru Sdn. Bhd.

Mohd. Hasriq, A. (2011). Hanya 45 bayar zakat. *Utusan Malaysia*, p. 7.

Mohd Ali, H. B. (1989). Bidang kuasa pungutan zakat: Kajian kepada enakmen negeri-

negeri di Malaysia Barat. In Mohd Ali Hj. Baharum (Ed.), *Zakat ditinjau dari perspektif sosial, undang-undang dan taksiran* (pp. 29–56). Kuala Lumpur: Dewan Pustaka Islam.

Mohd Asri, Z. A. (2009). Agama bukan candu untuk mengkhayalkan orang miskin. Retrieved from http://drmaza.com/home/?p=808

Mohd Asri, Z. A. (2010). Zakat berbaki atau kita kurang bijak membahagi. Retrieved from http://drmaza.com/home/?p=1228

Mohd Fadly, S. (2010, March 12). Lebih proaktif bantu si miskin. *Harian Metro*, p. v4.

Mohd Faisol, I., Suhaina, M., & Mohd Zulkifli, M. (2009). Sistem zakat di Malaysia: Kajian dari sudut strategi penyebaran maklumat menerusi laman web. In *Seminar Muamalat, Ekonomi dan Kewangan Islam*. Hotel Equatorial Bangi-Putrajaya, Selangor.

Mohd Harzrul, A. (2010, March 4). Institusi agama tercabar. *Harian Metro*, p. 9.

Mohd Najib, A. R. (2006). The national integrity plan: Reinventing the future through good governance. In Sulaiman Mahbob, Mohd Nizam Mohd Ali, Mohd Rezaidi Mohd Ishak, & Noor Yuslinda Mohd Yusof (Eds.), *Good governance for development: Private sector perspectives* (pp. 3–9). Kuala Lumpur: Malaysian Institute of Integrity.

Mohd Safri, M. (2006). Zakat perniagaan: Cabaran pelaksanaan di Malaysia. In Abdul Ghafar Ismail & Hailani Muji Tahir (Eds.), *Zakat: Pensyariatan, perekonomian dan perundangan* (pp. 174–197). Bangi, Selangor: Universiti Kebangsaan Malaysia.

Mohd Sobhi, I. (2011). *Pengaruh kredibiliti terhadap penerimagunaan maklumat berkaitan Islam di internet*. Universiti Putra Malaysia, Serdang.

Mohd Zaidi, I., & Mohd Sani, B. (2011). *Good governance: Adab-oriented tadbir in Islam*. Kuala Lumpur: Penerbit IKIM.

Morita, S., & Zaelke, D. (2005). Rule of law, good governance, and sustainable development. In *Seventh International Conference on Environmental Compliance and Enforcement* (Vol. 2, pp. 15–21). Marrakech, Morocco: International Network for Environmental Compliance and Enforcement. Retrieved from http://www.inece.org/conference/7/vol1/05_Sachiko_Zaelke.pdf

Muhammad Yamin, I. (2007). Pelaksanaan agihan zakat Majlis Agama Islam Persekutuan (MAIWP). *Jurnal Pengurusan JAWHAR*, *1*(2), 45–52.

Mujaini, T. (2009). Memantapkan pelaksanaan agihan zakat oleh institusi zakat di Malaysia: Satu saranan penambahbaikan. *Jurnal Pengurusan JAWHAR*, *3*(1), 55–71.

Muqtedar Khan, M. A. (2002). Shura and democracy. *Ijtihad*, (January). Retrieved from http://works.bepress.com/cgi/viewcontent.cgi?article=1003&context=muqtedar_khan

Murphy, K. (2008). Enforcing tax compliance: To punish or persuade? *Economic Analysis & Policy*, *38*(1), 113–135.

Nathan, S., & Ribiere, V. (2007). From knowledge to wisdom: The case of corporate governance in Islamic banking. *VINE: The Journal of Information and Knowledge*

Management Systems, *37*(4), 471–483.

Nazli Anum, M. G. (2010). Ownership structure, corporate governance and corporate performance in Malaysia. *International Journal of Commerce and Management*, *20*(2), 109–119.

Neuman, W. L. (2000). *Social research methods: Qualitative and quantitative approaches* (4th ed.). Boston: Allyn and Bacon.

Neville, B. A., Bell, S. J., & Menguc, B. (2005). Corporate reputation, stakeholders and the social performance-financial performance relationship. *European Journal of Marketing*, *39*(9/10), 1184–1198.

Nicholson, G. J., & Kiel, G. C. (2007). Can directors impact performance? A case-based test of three theories of corporate governance. *Corporate Governance*, *15*(4), 585–608.

Ning, Y., Davidson III, W. N., & Wang, J. (2010). Does optimal corporate board size exist? An empirical analysis. *Journal of Applied Finance*, *20*(2), 57–69.

Noor Afza, A. (2010). *Corporate governance mechanisms, succession planning and firm performance: Evidence from Malaysian family and non-family controlled companies*. Universiti Utara Malaysia, Sintok.

Noor Afza, A. (2011). Corporate governance mechanisms and company performance: Evidence from Malaysian companies. *International Review of Business Research Papers*, *7*(6), 101–114.

Noor Afza, A., & Ayoib, C. A. (2009). Family business, board dynamics and firm value: Evidence from Malaysia. *Journal of Financial Reporting & Accounting*, *7*(1), 53–74.

Noor Azizi, I. (2008). Information technology governance, funding and structure: A case analysis of a public university in Malaysia. *Campus-Wide Information Systems*, *25*(3), 145–160.

Norazlina, A. W., & Abdul Rahim, A. R. (2011a). A framework to analyse the efficiency and governance of zakat institutions. *Journal of Islamic Accounting and Business Research*, *2*(1), 43–62. http://doi.org/10.1108/17590811111129508

Norazlina, A. W., & Abdul Rahim, A. R. (2011b). Efficiency of zakat institutions and its determinants. In *8th International Conference on Islamic Economics and Finance* (pp. 1–19). Doha, Qatar.

Norazlina, A. W., & Abdul Rahim, A. R. (2013). Determinants of efficiency of zakat institutions in Malaysia: A non-parametric approach. *Asian Journal of Business and Accounting*, *6*(2), 33–64. Retrieved from http://www.scopus.com/inward/record.url?eid=2-s2.0-84891652959&partnerID=tZOtx3y1

Norman, M. S., Takiah, M. I., & Mohd Mohid, R. (2007). Audit committee characteristics and earnings management: Evidence from Malaysia. *Asian Review of Accounting*, *15*(2), 147–163.

Nubani, M. H., & Abd Halim, M. N. (2015). Do capital assistance programs by zakat institutions help the poor? *Procedia Economics and Finance*, *31*(2015), 551–562.

Nur Barizah, A. B., & Hafiz Majdi, A. R. (2010). Motivations of paying zakat on income : Evidence from Malaysia. *International Journal of Economics and Finance*, *2*(3), 76–85.

Nurfadilah, Z., Hasan, B., & Nurhidayah, M. H. (2008). The distribution of zakat fund in improving the quality of life among the poor and the needy: A case study. *IKaZ International Journal of Zakat*, *1*(1), 93–106.

Nurul Nurhidayatie, M. A., Roshaiza, T., Mohammad Rodzi, E., & Mohd Nazli, M. N. (2014). Developing a multidimensional performance of zakat collection system in east coast region. *Procedia - Social and Behavioral Sciences*, *164*(2014), 84–90.

Nurwati Ashikkin, A. Z., & Wan Nordin, W. H. (2010). Corporate governance and earnings forecasts accuracy. *Asian Review of Accounting*, *18*(1), 50–67.

OECD. (2004). *OECD principle of corporate governance*. Paris: OECD.

OECD. (2005). *Enforcement of corporate governance rules and corporate governance of state-owned enterprises*. Moscow: OECD. Retrieved from http://www.oecd.org/dataoecd/32/12/35498144.pdf

Oskamp, S., & Schultz, P. W. (2005). Attitudes and opinions. Retrieved from http://books.google.com.my/books?hl=en&lr=&id=wmph8grxWpAC&oi=fnd&pg=PR11&dq=%27definition+of+perception%27+oskamp&ots=jNt9hlPfJs&sig=bxgGdCy660mIw173-KiflxHi72M#v=onepage&q&f=false

Owusu, Y. A. (1999). Importance of employee involvement in world-class agile management systems. *International Journal of Agile Management Systems*, *1*(2), 107–115.

Oxford Dictionaries. (2012). Employee. Retrieved from http://oxforddictionaries.com/definition/employee?q=employee

Pahuja, A., & Bhatia, B. S. (2010). Determinants of corporate governance disclosures: Evidence from companies in northern India. *IUP Journal of Corporate Governance*, *9*(3), 69–88.

Pallant, J. (2011). *SPSS survival manual: A step by step guide to data analysis using SPSS* (4th ed.). New South Wales: Allen & Unwin.

Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1985). A conceptual model of service quality and its implications for future research. *Journal of Marketing*, 41–50.

Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). SERVQUAL: A multiple-item scale for measuring customer perceptions of service quality. *Journal of Retailing*, (Spring), 12–40.

Pariseau, S. E., & McDaniel, J. R. (1997). Assessing service quality in schools of business. *International Journal of Quality & Reliability Management*, *14*(3), 204–218.

Parkhimchyk, T. (2010). Why do NGOs need PR? Retrieved from http://lifeisworthy-prissues.blogspot.com/2010/04/why-do-ngos-need-pr.html

Parum, E. (2005). Does disclosure on corporate governance lead to openness and transparency in how companies are managed? *Corporate Governance*, *13*(5), 702–709.

Patmawati, I. (2008). Pembangunan ekonomi melalui agihan zakat: Tinjauan empirikal. *Jurnal Syariah*, *16*(2), 223–244.

Penerima zakat bukan pengemis: Sara. (2011, August 15). *Sinar Harian*. Shah Alam, Selangor.

PKZ Pahang. (2012). Profil PKZ. Retrieved from http://www.zakatpahang.my/v2/InfoPkzProfilSejarah.aspx

PPZ-MAIWP. (2009). *Laporan zakat 2009*. Kuala Lumpur.

PPZ-MAIWP. (2010a). *Laporan zakat 2010*. Kuala Lumpur.

PPZ-MAIWP. (2010b). Syarat wajib zakat. Retrieved from http://zakat.com.my/syarat-wajib-zakat

PPZ-MAIWP. (2012). Lembaga pengarah. Retrieved from http://www.zakat.com.my/index.php?option=com_content&view=article&id=7&Itemid=3&lang=ms

PUZ-MAINPP. (2012). Ahli lembaga pengarah. Retrieved from http://www.zakatpenang.com/zpp/index.php/info-zpp/carta-organisasi/ahli-lembaga-pengarah

PZNS. (2012). Lembaga pengarah. Retrieved from http://www.zakatns.com.my/ver4/info-pzns/carta-organisasi/lembaga-pengarah

Qardawi, Y. (2007). *Hukum zakat*. (H. Salman, H. Didin, & Hasanuddin, Eds.) (10th ed.). Bogor: Pustaka Litera AntarNusa.

Radiah, S. (2011, October 28). Amil lesapkan wang zakat diburu. *Kosmo*, p. 2.

Radieah, M. N. (2015). Success factors for baitulmal management during the reign of Caliph Umar ibn Abdul Aziz. *Open Journal of Social Sciences*, *6*(3), 1–4. http://doi.org/10.4236/jss.2015.35013

Raedah, S., Sherliza, P. N., & Siti Normala, S. O. (2016). Current disclosure practices by zakat institutions in Malaysia: An exploratory study. In *Proceedings of the 2nd UUM International Qualitative Research Conference* (pp. 408–416). Penang, Malaysia.

Raghunandan, K., & Rama, D. V. (2007). Determinants of audit committee diligence. *Accounting Horizons*, *21*(3), 265–279.

Rahisam, R. (2008). Sistem agihan zakat mesti bermaruah. Retrieved from http://www.utusan.com.my/utusan/info.asp?y=2008&dt=0919&pub=Utusan_Malaysia&sec=Rencana&pg=re_09.htm

Rahmani, T. Y., & Ratnawati, Y. S. (2014). Suatu ulasan kritis tentang peranan kepimpinan dalam membangun profesionalisme institusi zakat. *Malaysian Journal of Society and Space*, *10*(2), 143–153.

Raja Adzrin, R. A., Ahmad Marzuki, A. O., & Muhammad Sufiyudin, S. (2015). Assessing the satisfaction level of zakat recipients towards zakat management. *Procedia Economics and Finance*, *31*(2015), 140–151.

Ram Al Jaffri, S. (2010a). Gelagat kepatuhan zakat perniagaan: Apakah penentunya? In *4th ISDEV International Islamic Development Management Conference (IDMAC*

2010) (pp. 1–17). Pulau Pinang: Centre for Islamic Development Management Studies (ISDEV), Universiti Sains Malaysia.

Ram Al Jaffri, S. (2010b). *Gelagat kepatuhan zakat perniagaan di negeri Kedah Darul Aman*. Universiti Utara Malaysia, Sintok.

Ram Al Jaffri, S. (2011). Profesionalisme amil dalam transformasi agihan zakat. In Muhammad Syukri Salleh, Mohamad Salleh Abdullah, & Zahri Hamat (Eds.), *Transformasi zakat: Daripada zakat saradiri kepada zakat produktif* (pp. 299–328). USM Pulau Pinang: Pusat Urus Zakat, MAINPP & Pusat Kajian Pengurusan Pembangunan Islam (ISDEV).

Ram Al Jaffri, S., Muhammad Syahir, A. W., & Mohd. Amir, M. S. (2016). Factors influencing business zakah compliance behavior among moslem businessmen in Malaysia: A research model. *Procedia - Social and Behavioral Sciences*, *219*(2016), 654–659.

Ram Al Jaffri, S., Norazita Marina, A. A., & Norfaiezah, S. (2014). Islamic accountability framework in the zakat funds management. *Procedia - Social and Behavioral Sciences*, *164*(2014), 508–515.

Ram Al Jaffri, S., Norfaiezah, S., & Rahayu, M. (2016). Zakat surplus funds management. *International Journal of Economics and Financial Issues*, *6*(S7), 171–176.

Ramdani, D., & van Witteloostuijn, A. (2010). The impact of board independence and CEO duality on firm performance: A quantile regression analysis for Indonesia, Malaysia, South Korea and Thailand. *British Journal of Management*, *21*(3), 607–626.

Rank, J., Carsten, J. M., Unger, J. M., & Spector, P. E. (2007). Proactive customer service performance: Relationships with individual, task, and leadership variables. *Human Performance*, *20*(4), 363–390.

Reeves, C. A., & Bednar, D. A. (1994). Defining quality: Alternatives and implications. *Academy of Management Review*, *19*(3), 419–445.

Rezaee, Z., Olibe, K. O., & Minmier, G. (2003). Improving corporate governance: The role of audit committee disclosures. *Managerial Auditing Journal*, *18*(6/7), 530–537.

Roberts, E. S. (1999). In defence of the survey method: An illustration from a study of user information satisfaction. *Accounting & Finance*, *39*(1), 53.

Rokiah, I. (2010). *Determinants and consequences of CEO succession in Malaysian public listed companies*. Universiti Utara Malaysia, Sintok.

Roohani, S., Furusho, Y., & Koizumi, M. (2009). XBRL: Improving transparency and monitoring functions of corporate governance. *International Journal of Disclosure & Governance*, *6*(4), 355–369.

Rosser, A. (2003). Coalitions, convergence and corporate governance reform in Indonesia. *Third World Quarterly*, *24*(2), 319–337.

Rust, R. T., Stewart, G. L., Miller, H., & Pielack, D. (1996). The satisfaction and retention of frontline employees. *International Journal of Service Industry Management*, *7*(5), 62–80.

Saibaba, M. D., & Ansari, V. A. (2011). A study of CEO duality, audit committees and corporate governance in companies listed in BSE 200 index. *IUP Journal of Corporate Governance*, *10*(3), 44–51.

Sanep, A., & Hairunnizam, W. (2004). Kesan prestasi agihan oleh institusi formal ke atas kepatuhan membayar zakat. In *Pascasidang Seminar Kebangsaan Fakulti Ekonomi & Perniagaan* (pp. 1–13). Kuala Lumpur: Univision Press Sdn Bhd.

Sanep, A., & Hairunnizam, W. (2005). Persepsi agihan zakat dan kesannya terhadap pembayaran zakat melalui institusi formal. *Jurnal Ekonomi Malaysia*, *39*, 53–69. Retrieved from http://www.ukm.my/penerbit/jurnal_pdf/JEM39-03.pdf

Sanep, A., Hairunnizam, W., & Adnan, M. (2006). Penswastaan institusi zakat dan kesannya terhadap pembayaran secara formal di Malaysia. *International Journal of Management Studies*, *13*(2), 175–196.

Sani Adamu, M., & Ram Al Jaffri, S. (2016a). Determinants of trust on zakat institutions and its dimensions on intention to pay zakat: A pilot study. *Journal of Advanced Research in Business and Management Studies*, *3*(1), 40–46.

Sani Adamu, M., & Ram Al Jaffri, S. (2016b). The impact of public governance quality, accountability and effectiveness on intention to pay zakat: Moderating effect of trust on zakat institution. *International Journal of Management Research & Review*, *6*(1), 1–8.

Schubert, C. (2008). The national implementation of employee participation in the administrative board of the SE in the one-tier model: A legal comparison on the basis of Germany, Austria, Sweden, and France. *European Company & Financial Law Review*, *5*(4), 422–452.

Sehgal, A., & Mulraj, J. (2008). Corporate governance in India: Moving gradually from a regulatory model to a market-driven model - A survey. *International Journal of Disclosure and Governance*, *5*(3), 205–235.

Sekaran, U. (2003). *Research methods for business: A skill-building approach* (4th ed.). Singapore: John Wiley & Sons (Asia) Pte Ltd.

Shaarani, I. (2010). 67 peratus syarikat layak belum bayar zakat niaga. *Berita Harian*, p. 42.

Shamsul Nahar, A. (2004). Board composition, CEO duality and performance among Malaysian listed companies. *Corporate Governance*, *4*(4), 47–61.

Sharma, V., Naiker, V., & Lee, B. (2009). Determinants of audit committee meeting frequency: Evidence from a voluntary governance system. *Accounting Horizons*, *23*(3), 245–263.

Shawal, K. (2009). The advancement of e-zakat for delivering better quality service and enhancing governance sphere of zakat institution in Malaysia. In *World Zakat Forum* (pp. 1–9). University Gajah Mada Yogyakarta, Indonesia.

Shawal, K., & Hasan, B. (2007). Amalan “corporate governance” dalam pengurusan institusi zakat di Malaysia. *Jurnal Pengurusan JAWHAR*, *1*(2), 53–70.

Shleifer, A., & Vishny, R. W. (1997). A survey of corporate governance. *Journal of Finance*, *52*(2), 737–783.

Short, H. (2014). A critical evaluation of the contribution of trust to effective Technology Enhanced Learning in the workplace: A literature review. *British Journal of Educational Technology*, *45*(6), 1014–1022. http://doi.org/10.1111/bjet.12187

Siciliano, J. I. (2005). Board involvement in strategy and organisational performance. *Journal of General Management*, *30*(4), 1–10.

Simmons, J., & Lovegrove, I. (2005). Bridging the conceptual divide: Lessons from stakeholder analysis. *Journal of Organizational Change Management*, *18*(5), 495–513.

Siti Mashitoh, M. (2007). Sistem perundangan zakat di Malaysia: Antara realiti dan harapan. In *Persidangan Zakat & Cukai Peringkat Kebangsaan 2007* (pp. 1–21). Putra World Trade Centre, Kuala Lumpur.

Siti Saufirah, M. T., Hairunnizam, W., & Sanep, A. (2016). Kepatuhan membayar zakat fitrah: Analisis kutipan dan ketirisan pembayaran zakat fitrah di Terengganu. *Jurnal Pengurusan Dan Penyelidikan Fatwa*, *7*(2016), 64–74.

Siti Sofia, M. N. (2017, May 9). Pengurus besar agensi zakat negeri ditahan SPRM. *Berita Harian*. Retrieved from https://www.bharian.com.my/node/280701

Song, J., & Windram, B. (2004). Benchmarking audit committee effectiveness in financial reporting. *International Journal of Auditing*, *8*(3), 195–205.

Steiger, J. H. (2007). Understanding the limitations of global fit assessment in structural equation modeling. *Personality and Individual Differences*, *42*(5), 893–898. http://doi.org/10.1016/j.paid.2006.09.017

Stuart, H. (2002). Employee identification with the corporate identity. *International Studies of Management & Organization*, *32*(3), 28–44.

Subramanian, S., & Swaminathan, S. (2008). Corporate governance in India: A survey of the literature. *ICFAI Journal of Corporate Governance*, *7*(3), 31–45.

Sulaiman, M. (2006). Introduction. In Sulaiman Mahbob, Mohd Nizam Mohd Ali, Mohd Rezaidi Mohd Ishak, & Noor Yuslinda Mohd Yusof (Eds.), *Good governance for development: Private sector perspectives* (pp. viii–x). Kuala Lumpur: Malaysian Institute of Integrity.

Sunhilde, C., & Hajnalka, K. (2009). Corporate governance- A transparency index for the Romanian listed companies. *Annals of the University of Oradea, Economic Science Series*, *18*(2), 60–66.

Sutinen, J. G., & Kuperan, K. (1999). A socio-economic theory of regulatory compliance. *International Journal of Social Economics*, *26*(1/2/3), 174–193.

Syed Omar, S. A., Djasriza, J., & Fatimah, P. (2007). Nine Islamic management practices and habits in Islamic history: Lessons for managers and leaders. *UNITAR E-Journal*, *3*(2), 42–59.

Tabachnick, B. G., & Fidell, L. S. (2007). *Using Multivariate Statistics*. *PsycCRITIQUES* (Vol. 28). http://doi.org/10.1037/022267

TBS. (2012). Ahli lembaga baitulmal dan wakaf. Retrieved from http://www.tbs.org.my/www/

Teas, R. K. (1993). Expectations, performance evaluation, and consumers' perceptions of quality. *Journal of Marketing*, *57*(4), 18–34.

The Independent Commission on Good Governance in Public Services. (2004). The good governance standard for public services. Retrieved from http://www.cipfa.org.uk/pt/download/governance_standard.pdf

The World Bank. (1991). Managing development: The governance dimension. Retrieved from http://www-wds.worldbank.org/external/default/WDSContentServer/WDSP/IB/2006/03/07/000090341_20060307104630/Rendered/PDF/34899.pdf

Trites, G. (2004). Director responsibility for IT governance. *International Journal of Accounting Information Systems*, *5*, 89–99.

Tsui, A. S. (2006). Contextualization in Chinese management research. *Management & Organization Review*, *2*(1), 1–13. http://doi.org/10.1111/j.1740-8784.2006.00033.x

UNDP. (1997). Governance for sustainable human development: A UNDP policy document. Retrieved from http://www.pogar.org/publications/other/undp/governance/undppolicydoc97-e.pdf

UNESCAP. (2007). What is good governance? Retrieved from http://www.unescap.org/pdd/prs/ProjectActivities/Ongoing/gg/governance.asp

United Nations Economic and Social Council. (2006). Definition of basic concepts and terminologies in governance and public administration. Retrieved from http://unpan1.un.org/intradoc/groups/public/documents/un/unpan022332.pdf

Utusan Online. (2001). Institusi zakat dipertikai. Retrieved from http://www.utusan.com.my/utusan/info.asp?y=2001&dt=1203&pub=Utusan_Malaysia&sec=Muka_Hadapan&pg=mh_01.htm

Vafeas, N. (1999). Board meeting frequency and firm performance. *Journal of Financial Economics*, *53*(1), 113–142.

Vafeas, N. (2000). Board structure and the informativeness of earnings. *Journal of Accounting and Public Policy*, *19*, 139–160.

Verdeyen, V., & Buggenhout, B. Van. (2003). Social governance: Corporate governance in institutions of social security, welfare and healthcare. *International Social Security Review*, *56*(2), 45–64.

Waheduzzaman. (2010). Value of people's participation for good governance in developing countries. *Transforming Government: People, Process and Policy*, *4*(4), 386–402.

Wan Zanani, W. A., Shahnaz, I., & Nurasyikin, J. (2008). The impact of board composition, ownership and CEO duality on audit quality: The Malaysian evidence. *Malaysian Accounting Review*, *7*(2), 17–28.

Weill, P., & Ross, J. W. (2004a). IT governance: How top performers manage IT decision rights for superior results. Retrieved from http://hbr.org/product/it-governance-how-top-performers-manage-it-decisio/an/2535-HBK-ENG

Weill, P., & Ross, J. W. (2004b). IT governance on one page. Retrieved from http://www.qavision.com/expertzone/it_governance_in_a_page.pdf

Westphal, J. D., & Milton, L. P. (2000). How experience and network ties affect the influence of demographic minorities on corporate boards. *Administrative Science Quarterly*, *45*(2), 366–398.

Whipple, J. M., & Roh, J. (2010). Agency theory and quality fade in buyer-supplier relationships. *The International Journal of Logistics Management*, *21*(3), 338–352.

Whistleblower Protection Act. (2010). Kuala Lumpur: Percetakan Nasional Malaysia Berhad.

Wikipedia. (2007). Governance. Retrieved from http://en.wikipedia.org/wiki/Governance

Wikipedia. (2011). Corporate governance. Retrieved from http://en.wikipedia.org/wiki/Corporate_governance

Wikipedia. (2012a). Employee. Retrieved from http://en.wikipedia.org/wiki/Employees#Employee

Wikipedia. (2012b). Whistleblower. Retrieved from http://en.wikipedia.org/wiki/Whistle_blowing

Wolfowitz, P. (2006). Good governance and development: A time for action, Jakarta, Indonesia. Retrieved from http://web.worldbank.org/WBSITE/EXTERNAL/EXTABOUTUS/ORGANIZATION/EXTPRESIDENT2007/EXTPASTPRESIDENTS/EXTOFFICEPRESIDENT/0,,contentMDK:20883752~menuPK:51175739~pagePK:51174171~piPK:64258873~theSitePK:1014541,00.html

Xie, B., Davidson, W. N. I. I. I., & DaDalt, P. J. (2003). Earnings management and corporate governance: the roles of the board and the audit committee. *Journal of Corporate Finance*, *9*, 295–316.

Yermack, D. (1996). Higher market valuation of companies with a small board of directors. *Journal of Financial Economics*, *40*, 185–211.

Zahra, S. A., & Pearce, J. A. I. (1989). Boards of directors and corporate financial performance: A review and integrative model. *Journal of Management*, *15*(2), 291–334.

Zainol, B. (2008). *Faktor-faktor penentu niat gelagat kepatuhan zakat pendapatan gaji*. Universiti Utara Malaysia, Sintok.

Zaiton, O., Goon, C. A., & Wan Hajrah, W. A. (1998). Quality services: Policies and practices in Malaysia. *Library Management*, *19*(7), 426–433.

Zandstra, G. (2002). Enron, board governance and moral failings. *Corporate Governance*, *2*(2), 16–19.

Zeffane, R. (2012). Gender , trust and risk-taking : A literature review and proposed research model. In *Proceedings of the European Conference on Management, Leadership & Governance* (pp. 357–364).

Zeithaml, V. A., Berry, L. L., & Parasuraman, A. (1996). The behavioral consequences of service quality. *Journal of Marketing*, *60*(2), 31–46.

Zikmund, W. G., Babin, B. J., Carr, J. C., & Griffin, M. (2010). *Business research methods* (8th ed.). Canada: South-Western, Cengage Learning.

Zore, E. J. (2003). A role for the customer in governance. *Directors & Boards, 27*(3), 35–38.

Zubaidah, Z. A., Nurmala, M. K., & Kamaruzaman, J. (2009). Board structure and corporate performance in Malaysia. *International Journal of Economics and Finance*, *1*(1), 150–164.

Zulkifli, M. (2010). Enggan bayar zakat, denda RM1,000. *Kosmo*, p. 4.

Zunaidah, S., & Fauzias, M. N. (2010). Corporate governance mechanisms and firm valuation in Malaysian listed firms: A panel data analysis. *Journal of Modern Accounting and Auditing*, *6*(1), 1–18.

APPENDIX A

SAMPLE OF QUESTIONNAIRE

KAJIAN MENGENAI TADBIR URUS INSTITUSI ZAKAT DI MALAYSIA

SOAL SELIDIK

Md Hairi Md Hussain
Pensyarah Kolej Perniagaan
Bangunan Pusat Pengajian Perakaunan
Universiti Utara Malaysia
06010 UUM Sintok
Kedah

SOAL SELIDIK TADBIR URUS INSTITUSI ZAKAT DI MALAYSIA

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				**Sangat Setuju**
BAHAGIAN A: SAIZ LEMBAGA PENGARAH		1	2	3	4	5

Tadbir urus institusi zakat sepatutnya…

1.	Mempunyai saiz lembaga pengarah yang besar (melebihi sepuluh orang).	1	2	3	4	5
2.	Lebih mantap dengan saiz lembaga pengarah yang besar.	1	2	3	4	5
3.	Lebih diyakini dengan saiz lembaga pengarah yang besar.	1	2	3	4	5
4.	Mampu menghasilkan idea yang baik dengan saiz lembaga pengarah yang besar.	1	2	3	4	5
5.	Dapat dipantau secara berkesan dengan saiz lembaga pengarah yang besar.	1	2	3	4	5

BAHAGIAN B:
KEBEBASAN LEMBAGA PENGARAH

Tadbir urus institusi zakat sepatutnya…

1.	Mempunyai lembaga pengarah yang bebas.	1	2	3	4	5
2.	Melantik ahli lembaga pengarah yang bebas dari luar institusi zakat.	1	2	3	4	5
3.	Lebih mantap apabila lembaga pengarah mempunyai kebebasan bersuara.	1	2	3	4	5
4.	Lebih diyakini dengan adanya lembaga pengarah yang bebas.	1	2	3	4	5
5.	Dapat dipantau secara berkesan oleh lembaga pengarah yang bebas.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN C: KEPAKARAN LEMBAGA PENGARAH		1	2	3	4	5
	Tadbir urus institusi zakat sepatutnya…					
1.	Terdiri dari lembaga pengarah yang mempunyai kepakaran tertentu dalam bidangnya.	1	2	3	4	5
2.	Mempunyai lembaga pengarah yang berpengalaman luas dalam bidangnya.	1	2	3	4	5
3.	Lebih mantap jika adanya lembaga pengarah yang pakar.	1	2	3	4	5
4.	Lebih diyakini dengan pengalaman luas lembaga pengarah.	1	2	3	4	5
5.	Dapat dipantau secara berkesan oleh lembaga pengarah yang pakar.	1	2	3	4	5
BAHAGIAN D: KEBEBASAN JAWATANKUASA AUDIT						
	Tadbir urus institusi zakat sepatutnya…					
1.	Mempunyai jawatankuasa audit yang bebas.	1	2	3	4	5
2.	Melantik ahli jawatankuasa audit yang bebas.	1	2	3	4	5
3.	Lebih mantap apabila jawatankuasa audit mempunyai kebebasan bersuara.	1	2	3	4	5
4.	Lebih diyakini dengan adanya jawatankuasa audit yang bebas.	1	2	3	4	5
5.	Dapat dipantau secara berkesan oleh jawatankuasa audit yang bebas.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN E: KEPAKARAN JAWATANKUASA AUDIT		1	2	3	4	5

Tadbir urus institusi zakat sepatutnya…

1.	Terdiri dari jawatankuasa audit yang mempunyai kepakaran tertentu dalam bidangnya.	1	2	3	4	5
2.	Mempunyai jawatankuasa audit yang berpengalaman luas dalam bidangnya.	1	2	3	4	5
3.	Lebih mantap dengan adanya jawatankuasa audit yang pakar.	1	2	3	4	5
4.	Lebih diyakini dengan pengalaman luas jawatankuasa audit.	1	2	3	4	5
5.	Dapat dipantau secara berkesan oleh jawatankuasa audit yang pakar.	1	2	3	4	5

BAHAGIAN F:
KERAJINAN JAWATANKUASA AUDIT

Tadbir urus institusi zakat sepatutnya…

1.	Mengadakan mesyuarat jawatankuasa audit yang kerap (sekurang-kurangnya tiga kali setahun).	1	2	3	4	5
2.	Dapat berfungsi dengan baik sekiranya mesyuarat jawatankuasa audit diadakan secara kerap.	1	2	3	4	5
3.	Lebih mantap apabila mesyuarat jawatankuasa audit kerap diadakan.	1	2	3	4	5
4.	Lebih diyakini apabila mesyuarat jawatankuasa audit kerap diadakan.	1	2	3	4	5
5.	Dapat dipantau secara berkesan oleh mesyuarat jawatankuasa audit yang kerap.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				**Sangat Setuju**
BAHAGIAN G: KEPIMPINAN		1	2	3	4	5
	Tadbir urus institusi zakat sepatutnya…					
1.	Menggunakan kuasa kepimpinan untuk mempengaruhi organisasi.	1	2	3	4	5
2.	Dapat mencapai matlamat organisasi melalui kepimpinan.	1	2	3	4	5
3.	Melaksanakan kepimpinan yang menyatukan pemimpin dan pekerja.	1	2	3	4	5
4.	Melaksanakan kepimpinan yang menepati tuntutan agama.	1	2	3	4	5
5.	Lebih cemerlang jika mempunyai kepimpinan yang berkualiti.	1	2	3	4	5
BAHAGIAN H: PENGLIBATAN PEKERJA						
	Tadbir urus institusi zakat sepatutnya…					
1.	Mempunyai pekerja yang mampu memberikan idea.	1	2	3	4	5
2.	Menggalakkan pekerja untuk bersuara.	1	2	3	4	5
3.	Membenarkan wakil pekerja untuk terlibat dalam proses pembuatan keputusan.	1	2	3	4	5
4.	Meningkatkan tanggungjawab pekerja di dalam organisasi.	1	2	3	4	5
5.	Lebih diyakini apabila pihak pengurusan peka terhadap pendapat pekerjanya.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN I: AKAUNTABILITI		1	2	3	4	5
	Tadbir urus institusi zakat sepatutnya…					
1.	Mengamalkan akauntabiliti dalam pengurusan.	1	2	3	4	5
2.	Meningkatkan kepatuhan kepada peraturan melalui akauntabiliti.	1	2	3	4	5
3.	Dapat mengelakkan penyelewengan melalui akauntabiliti.	1	2	3	4	5
4.	Lebih diyakini dengan adanya akauntabiliti.	1	2	3	4	5
5.	Lebih bertanggungjawab dengan adanya akauntabiliti.	1	2	3	4	5
BAHAGIAN J: KETELUSAN						
	Tadbir urus institusi zakat sepatutnya…					
1.	Memastikan maklumat boleh didapati oleh semua pihak.	1	2	3	4	5
2.	Memastikan maklumat didedahkan tepat pada masanya.	1	2	3	4	5
3.	Memastikan maklumat yang didedahkan itu tepat.	1	2	3	4	5
4.	Memastikan maklumat yang didedahkan mencukupi.	1	2	3	4	5
5.	Lebih diyakini dengan adanya ketelusan dalam pelaporan maklumat.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN K: KUALITI PERKHIDMATAN		1	2	3	4	5
	Tadbir urus institusi zakat sepatutnya…					
1.	Mengamalkan kualiti dalam perkhidmatan.	1	2	3	4	5
2.	Memastikan pelanggan dilayan dengan cepat.	1	2	3	4	5
3.	Memastikan pelanggan dilayan dengan mesra.	1	2	3	4	5
4.	Memastikan pelanggan dilayan dengan adil.	1	2	3	4	5
5.	Lebih diyakini dengan adanya kualiti dalam perkhidmatan.	1	2	3	4	5
BAHAGIAN L: TEKNOLOGI MAKLUMAT						
	Tadbir urus institusi zakat sepatutnya…					
1.	Menghasilkan pembuatan keputusan yang baik dengan adanya teknologi maklumat.	1	2	3	4	5
2.	Mampu menyebarkan maklumat dengan cepat melalui teknologi maklumat.	1	2	3	4	5
3.	Dapat menjimatkan masa dengan adanya teknologi maklumat.	1	2	3	4	5
4.	Dapat mengurangkan beban pekerja dengan penggunaan teknologi maklumat.	1	2	3	4	5
5.	Lebih diyakini dengan penggunaan teknologi maklumat.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN M: NILAI AGAMA		1	2	3	4	5

Tadbir urus institusi zakat sepatutnya…

1.	Lebih diyakini apabila pekerjanya rajin solat berjemaah.	1	2	3	4	5
2.	Lebih diyakini apabila pekerjanya selalu membaca Al-Quran.	1	2	3	4	5
3.	Lebih diyakini apabila pekerjanya suka membaca buku-buku agama.	1	2	3	4	5
4.	Lebih diyakini apabila pekerjanya rajin menghadiri kuliah agama.	1	2	3	4	5
5.	Lebih diyakini apabila pekerjanya selalu berpuasa sunat.	1	2	3	4	5

BAHAGIAN N:
UNDANG-UNDANG

Tadbir urus institusi zakat sepatutnya…

1.	Mempunyai unit undang-undang tersendiri.	1	2	3	4	5
2.	Mempunyai undang-undang zakat yang jelas.	1	2	3	4	5
3.	Mempunyai undang-undang zakat yang mencukupi.	1	2	3	4	5
4.	Mempunyai undang-undang zakat yang boleh dikuatkuasakan.	1	2	3	4	5
5.	Lebih diyakini apabila undang-undang zakat sentiasa disemak.	1	2	3	4	5

Bagi setiap kenyataan di bawah ini, sila bulatkan pada angka yang sesuai mengenai tadbir urus institusi zakat. PENTING: Tolong jawab SEMUA soalan.

		Sangat Tidak Setuju				Sangat Setuju
BAHAGIAN O: PENGUATKUASAAN		1	2	3	4	5
	Tadbir urus institusi zakat sepatutnya…					
1.	Mempunyai unit penguatkuasa yang mantap.	1	2	3	4	5
2.	Dapat mengesan mereka yang tidak membayar zakat.	1	2	3	4	5
3.	Dapat mendakwa mereka yang tidak membayar zakat.	1	2	3	4	5
4.	Dapat meningkatkan kepatuhan kepada peraturan melalui penguatkuasaan.	1	2	3	4	5
5.	Lebih diyakini apabila penguatkuasaan dijalankan secara kerap.	1	2	3	4	5

BAHAGIAN P: DEMOGRAFI

1. Jantina:

☐ Lelaki

☐ Perempuan

2. Umur: __________ tahun

3. Taraf perkahwinan:

☐ Kahwin

☐ Bujang

☐ Lain-lain (Bercerai / Duda / Janda)

4. Pendidikan tertinggi:

- [ ] Doktor Falsafah / Sarjana
- [ ] Sarjana Muda
- [ ] Diploma
- [ ] Sijil Tinggi Pelajaran Malaysia (STPM) / Sijil Pelajaran Malaysia (SPM)
- [ ] Sijil Rendah Pelajaran (SRP) / Penilaian Menengah Rendah (PMR)
- [ ] Lain-lain, sila nyatakan ___________________________________

5. Negeri didiami sekarang: ____

SOALAN TAMAT

Sekian, Terima Kasih.