Factors Affecting the Performance of Zakat Administration in Malaysia: An AHP Approach

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Abstract: The primary objective of this study is to investigate the views of zakat professionals on the factors affecting the performance of zakat administration in Malaysia. This study started with library research to critically review previous literature on zakat administration, followed by the analytical hierarchy process (AHP). This study finds that the provisions of zakat law and collection mechanism are viewed as the most critical factors influencing the performance of zakat collection and distribution mechanism. Public perception is viewed as the second most critical factors affecting the performance of zakat distribution administration in Malaysia. This study hopes to shed some light on how to improve the administration of zakat collection and distribution, especially the importance of having a standardized legislation and regulatory frameworks for zakat administration to be applied in all states in Malaysia.

Keywords: Zakat, Administration, Human Resource Management, and Malaysia.

Introduction

Based on the view of Islamic economics and finance scholars, zakat-awqaf is the most important area to study under the umbrella of Islamic economics and finance (Abduh, 2013). This is due to the great potential carried by zakat and awqaf upon poverty alleviation among the Muslims when its ideal practice is implemented properly.

In Malaysia, the differences in zakat legislations of all states have resulted in a great extent of heterogeneity in the practice of zakat administration. Without significant efforts made in bringing these gaps closer, this could impede the potentials of zakat as a tool of wealth management and distribution, especially among the Muslims. Historically, the administration of zakat in Malaysia has undergone a series of changes including being placed under the states’ purview by virtue of the Federal Constitution of Malaysia. As a result, each state now has its own rules and regulations specifying ways to administer zakat. These zakat legislations extremely vary from one another, especially with regard to the aspects of properties which zakat is levied on, zakat asnaf (beneficiaries) and penalties for zakat offences. Many of these zakat enactments were promulgated during the 1970s and have not been revised ever since then.

At the moment, only Kedah and Sabah have separate enactment on zakat. Meanwhile in other states, the legal provisions relating to the administration of zakat can be found in the General Enactment on the Administration of Islamic Law only. It is also observed that these provisions on zakat are insufficient and unable to cater for the changing nature of law on zakat. Though most of these states have their own guidelines on zakat maal and zakat fitrah, it has been observed that these guidelines are also very much outdated. These disparities in states’ zakat legislations have led to confusion among people including the Malaysian zakat professionals who tend to have diverged opinions on how zakat should be practised in Malaysia.

Therefore, this study attempts at exploring how do the Malaysian zakat professionals including amil, zakat officers, managers and academics perceive the administration of zakat in Malaysia. In doing so,
the analytical hierarchy process (AHP) method is conducted to study the perception of zakat professionals on the current zakat administration system in Malaysia. This study is believed to shed some light on the importance of having standardized legislation and regulatory frameworks for zakat administration to be applied in all states in Malaysia.

The rest of this paper is structured as follows. Section 2 provides the background of zakat administration in Malaysia. Section 3 provides a critical review of the previous studies on factors influencing the performance of zakat administration. Section 4 describes the research methods adopted in the present study. Section 5 presents the results of analyses. Lastly, Section 6 summarizes and concludes the paper.

The Transmogrification of Zakat Administration in Malaysia

During the Pre-Colonial Period

As claimed by Yegar (1979), laws related to zakat administration in Malaysia have already existed since the advent of Islam and not only began during the colonial era. Among the earliest evidence on zakat laws was the Fasal 3 of the Undang-Undang Kedah (Kedah laws) in 1667 which specifies rules related to paddy harvesting activities (Winstedt, 1928). This provision required the farmers to pay zakat to the Ruler of Kedah at that time upon harvesting, whereby the state had the power to take legal action against any paddy farmer who was reluctant to pay zakat (Mahmud, 2001; Sulong & Ali, 2012). Moreover, another zakat law can be traced back in Pahang during the reign of Sultan Mahyuddin Shah in the 16th century, by which the state officers were ordered to enforce zakat obligation hence declaring war against those who refused to pay zakat.

Despite these evidences of the existence of zakat laws during the pre-colonial era, description on how zakat was administered during that time unfortunately has not been documented sufficiently in the literature with an exception of the practice of paying zakat to religious teachers. For instance, apart from paying zakat to the Ruler, the paddy farmers in Kedah also paid zakat to their religious teachers who provided them free teaching at pondok (traditional religious education institutions). Another example is Imam and religious workers in Kelantan who received no remuneration for their sacred duties except from zakat as amil, marriage and divorce registration fees, and some commissions from the sale of land that transacted in their districts (Willer, 1975). It is also evident that the zakat money collected was used for maintenance and expansion of pondok, surau and mosques (Abdollah, 1979; Muhammad, 1987).

In the Colonial Era

The British colonization inarguably had caused major alteration on the Malay’s socio-political system and the administration ambiance in Tanah Melayu. This included the placement of administration of religious affairs and Malay customs under the institution of Sultan, while other general affairs were placed under the supervision of the British government (Rahman, 1988). Consequently, the British colonization in Tanah Melayu in the 18th century had seen the codification of zakat laws in several states together with other shariah matters. This, therefore led to the commencement of proper administration of zakat collection and distribution by formal authorities. For instance, the establishment of State Islamic Religious Councils (SIRCs) that govern Islamic affairs and Malay customs including zakat administration. The first ever attempt to place zakat affairs under the provision of the SIRC happened in Kelantan in 1915. The zakat administration in Kelantan was taken over by the SIRC of Kelantan whereby several appointed imams were instructed to collect zakat at village or district level. These imams or amils would then surrender all the proceeds of zakat collection to the SIRC as a source of income for the state to manage Islamic affairs and their portion of one over eight. (Yusuf & Derus, 2013).

With the establishment of the SIRC, regulations on zakat administration in Kelantan grew firmly with the circulation of various rules relating to zakat collection, distribution and offences. Under these zakat regulations, any religious officer who did not deliver zakat proceeds to the SIRC could be prosecuted (Hassan, 1996; Hasan, 2007). This movement of administrating zakat in Kelantan was later followed by the establishment of SIRC in other states; Perlis (1920), Johor (1925),1 Pahang (1926),

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1 In Johor, the collection of zakat was put under the State control in 1936
Perak (1948), Negeri Sembilan (1949), Terengganu (1952), Selangor (1952), Sarawak (1954), Melaka (1960), Penang (1960), Sabah (1971), and Kuala Lumpur (1974). However, not all of the states’ SIRC were immediately vested with the power to administer zakat upon its establishment. In Perlis, for example, although the council was founded in 1920 the formal administration of zakat only began in 1930. Whereas, in Johor, zakat administration was placed under the SIRC of Johor only in 1978 with effect of the Administration of Islamic Law Enactment 1978. Before that, specific committee namely Zakat and Fitrah Committee was authorized to particularize and govern the administration of zakat in the state of Johor. On contrary, in Kedah although the council was established only in 1952, the administration of zakat had taken place earlier in 1936 through a proper institution established for the purpose of managing zakat known as Perhimpunan Zakat dan Sedekah Orang-Orang Islam Kedah (Mahamod, 2011). The same happened in Terengganu as it was claimed that Terengganu had even administered the collection and distribution of zakat earlier than Kelantan through its Islamic religious department. However, as this department was not backed by statue and lacked in its institutional framework, it could not be regarded as the earliest zakat institution in Malaysia.

Kelantan once again became the pioneer in introducing a separate enactment related to zakat following the issuance of Enakmen Kutipan Zakat Kelantan (Amendment) 1927. It was then followed by Terengganu in 1947, Perlis in 1949, Perak in 1951, Kedah in 1955 and Johor in 1957 (Buang, 2004). Except for the Enactment of Kedah, the abovementioned enactments, however, had been abrogated (Hasan, 2007).

After the Independence

The administration of zakat by the SIRCs has continued to prevail even after the independence in 1957. This is because the administration of zakat falls directly under the state jurisdiction as stated in the List II of the Ninth Schedule of the Federal Constitution. With that, the administration of zakat in all states were put under the states’ SIRC’s with an exception of Kedah, which has its own distinctive zakat institution namely Jabatan Zakat Kedah.

Moving forward, the administration of zakat has continuously evolved especially in the 1990’s through the institutionalization of zakat collection. This initiative was taken by several states to increase their collection of zakat through the establishment of corporate bodies and authorizing them to collect zakat in efficient, systematic and professional ways (Rahman et al., 2012). Yet, there are still several states that maintain the control on the administration of zakat under the SIRC and opt not to privatize them. In general, there are three forms of administration of zakat in all states in Malaysia after gaining the independence as follows:

1. The collection and distribution of zakat is executed by the states’ SIRC through its own unit or department of baitulmal or zakat centres such as in Johor, Perlis, Perak, Terengganu, and Kelantan.
2. Zakat administration by a corporation which is established by the virtue of the state’s SIRC. In several states such as Melaka, Pahang, Kuala Lumpur, and Negeri Sembilan, these corporate bodies are authorized by the council to collect zakat only and the proceeds will be channelled to the council who will then distribute it to asnaf. On the other hand in Selangor, Penang and Sabah, the zakat corporations are authorized for both collection and distribution of zakat.
3. Administration of zakat by a corporation which is established under the enactment of zakat. For example, Jabatan Zakat Kedah was established under the Kedah Zakat Enactment 1955. Another example is the Tabung Zakat dan Fitrah which was established by virtue of the Sarawak Islamic Council (Corporation) (Amendment) 1984 to manage the collection and distribution of zakat and baitulmal assets. This fund was later renamed as Tabung Baitul Mal in 1984 as its duties were extended to waqf (endowment) asset management. However, the difference between Sarawak and Kedah is that the Sarawak’s Tabung Zakat dan Fitrah is still under the control and supervision of the state council whereas in Kedah, Jabatan Zakat Kedah is a separate entity from the state council.

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2 Sabah joined Malaysia in 1963. However only in 1973 Islam was made as the religion of the State through the amendment of Article 5(A) of the Constitution of the State of Sabah. The establishment of Sabah Islamic Religious Council in 1971 was the result of the Administration of Islamic Law Enactment 1971.
3 This was concurrent with the establishment of Kuala Lumpur as the federal territory of Malaysia. Prior to that it was put under Selangor government
4 Section 38 of the Administration of Islamic Law Enactment 1978
Literature Review

Based on the previous literature, we have determined several factors that have significant influence in shaping the zakat professional’s views on the performance of zakat administration which include; (i) provision of law on zakat; (ii) zakat collection and distribution mechanism; (iii) human resource management and; (iv) public acceptance and perception on zakat institutions.

Provision of Law on Zakat

Norazlina and Rahim (2011) stated that promoting accountability among zakat institutions through provision of laws on zakat is highly crucial in enhancing the efficiency of zakat administration and strengthening the governance of zakat institutions. Following rapid transformation of zakat institutions in early 2000, Nor (2010) stated that the amount of zakat collection in Malaysia has increased tremendously due to the enforcement of laws and rules for zakat, reformation of administration and management of zakat as well as increased awareness on the obligation to pay zakat among the public. In relation to zakat collection, many advocates of Islamic philanthropy believe that the amount of zakat collected would dramatically improve as a result of effective enforcement of law on zakat (Ali, 2011). This enforcement of zakat law include penalties or legal actions against wealthy Muslims who are refused to pay zakat, continuously revision of the existing zakat legislations by including new zakatable items (al-mustaghallat) and incentives given to zakat payers such as tax rebate. Meanwhile, as for zakat distribution, the discussion in the existing literature is revolved around different interpretation of zakat beneficiaries or asnaf by states. Mahmud and Shah (2009) argued that the modern interpretation of asnaf must reflect the necessities and living standard of the society at large whereby there is a possible inclusion of new eligible zakat recipient and restriction on certain asnaf as narrated in the classical interpretation such as slave (al-riqab).

Zakat Collection and Distribution Mechanism

Studies on the channels for collection of zakat in Malaysia are rich in the literature. Among others include Mantai and Yusuff (2014) who suggested that the channels for the mechanism of zakat in Malaysia can be grouped into three categories, namely collection by appointed staff (amil), through the state religious departments and salary deductions by employers. The findings of Yusoff and Denusumite (2012) show that the collection of zakat in the Federal Territory has increased due to various channels of collection provided, for instance through banking instruments, Zakat Collection Centre, post office counters, salary deduction, SMS-Zakat (mobile money) and Kiosk machines in the Road Transport Department and the Department of Immigration. Meanwhile, with regard to payment of zakat on Kumpulan Wang Simpanan Pekerja (KWSP), an obligatory provident fund in Malaysia, Naim (2005) mentioned that this practice is permissible in Islam on the basis of maslahah or public interest. Another visible zakat collection mechanism is salary deduction. The study of Suyurno and Hashim (2005) on zakat payment methods chosen by the Universiti Teknologi Malaysia (UiTM) staffs in the period of 2001 and 2003 show that the collection of zakat through salary deduction is higher as compared to cash zakat collected over the counter.

In respect of zakat distribution mechanism, Tahir (2009) who studied the practice of zakat distribution by Lembaga Zakat Selangor (LZS) suggested that zakat collected in Selangor may be redistributed to several development projects such as social and economic empowerment activities, education programs, human resource development and Islamic affairs. Besides, based on the secondary data collected from Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK), Ghazi et al. (2013) reported that despite promising increase in the amount of zakat collected of approximately 60% to 80% per annum between year 2003 and 2012, the amount were rather distributed for the purpose of eradicating poverty among asnaf fakir and miskin rather than spending on sustainable and long-term benefits for other asnaf such as education and human resource development. Whereas, in Negeri Sembilan, Unos et al. (2013) asserted that with the recent improvement in the amount of zakat distributed from 90% of zakat collection in 2005 to 100% in 2013, the distribution of zakat to asnaf in the state is a dynamic process depending on socio-economic changes in the society.
Human Resource Management

Analyzing the impact of policies and practice of human resource management (HRM) on an institution’s performance is a crucial topic to be discussed in the modern day of organizational management (Boudreau, 1991; Jones & Wright, 1992). As argued by Foulkes (1986), effective HRM does not stand alone but must be integrated with the overall strategy and performance of an organization. Previous studies documented significant linkages between the use of effective HRM and firm performance in term of organizational productivity (Cutcher-Gershenfeld, 1991; Katz et al., 1987; Schuster, 1983; Guzzo et al., 1985; Weitzman & Kruse, 1990) and employee turnover (Arnold & Feldman, 1982; Cotton & Tuttle, 1986).

Zakat institutions, as Islamic organizations which operate in the ambit of shariah and social finance although are not profit-oriented, are inarguably in need for a proper management of human capital in the effort of enhancing the administration of zakat. For instance, the Melaka Zakat Centre (PZM), which affairs are controlled by the Melaka Islamic Religious Council (MAIM), in the implementation of the Quality Management System Model (MS 1900) in 2005, has specified a provision of employee’s training and development courses in their quality objectives and policies (Al-Banna et al., 2013). Over time, the PZM is continuing to allocate adequate funds for conducting a series of training, providing facilities and infrastructures and creating conducive working environment for their workers to enhance their knowledge and skills as well as boosting up their morale. Moreover, the PZM aims to cultivate positive work cultures, whereby there are several targeted attitudes and qualities include, among others, amanah, visionary, cooperative, trustworthy, openness and akhlaq going to be promoted among its employees.

Public Acceptance and Perception on Zakat Institutions

While there are numerous studies have been made on the methods and efficiency of zakat collection, the existing literature on the public perception on zakat collection has been lacking with notable exception of Ahmad et al. (2006) and Ahmad and Wahid (2005) who studied on the public perception on formal zakat collection. The findings of the study denote that people satisfaction and perception on good governance of zakat institutions is a significant factor influencing payment of zakat to formal institutions in Malaysia. On contrary, the study of Ali et al. (2003) found that the perception on the efficiency of zakat institutions in managing zakat assets is insignificant in determining the level of zakat payment.

Research Methods

Data

Library research is done to critically review previous literature on zakat administration and AHP self-administered questionnaire is developed afterwards to study the view of zakat professionals on the current zakat administration system in Malaysia. The respondents include eight individuals holding management positions in zakat institutions located in Klang Valley, Malaysia. The selection of the respondents is based on their position in their respective zakat institution, in-depth knowledge, skills, and experience in zakat administration. However, due to privacy issue we are unable to disclose the identity of our source of information.

AHP Method

The AHP, introduced by Saaty (1980), is an established and effective research tool for complex decision making using pairwise comparisons to assist a decision maker to set priorities hence picking the best choice among several alternatives. In the present study, the AHP is used to obtain the zakat professionals’ preference on which variable is the most important in influencing the performance of zakat collection and distribution in Malaysia. The degree of preference in the choice of each pairwise comparison is quantified on a scale of 1 to 9. Where 1 is equally preferred and 9 is extremely preferred. The entire process of AHP conducted in this study can be summarized as follows.

Step 1

Determining the variables influencing the performance of zakat collection and distribution in Malaysia
based on literature review and opinion of industry experts and academia.

**Step 2**
Developing the matrix of pairwise comparison for each; Part A: The performance of zakat collection, and Part B: The performance of zakat distribution to be used to record the respondent’s preference.

**Step 3**
Computing the eigenvector of each respondent for both Part A and B.

**Step 4**
Computing the consistency ratio of each participant.

**Step 5**
Rank the variables in accordance to the respondents’ preference level, individually as well as group.

**Findings and Discussion**

The variables influencing the performance of zakat collection and distribution according to zakat professionals interviewed are presented in Table 1. The eigenvector recorded for all respondents are fairly high ranging from 0.359 to 0.676 and 0.321 to 0.739 for collection mechanism and distribution mechanism respectively.

For the collection mechanism, four experts said that provision of law is the most important variable followed by public perception, collection mechanism and human resource. Meanwhile for the distribution mechanism, three experts viewed that the distribution mechanism and the public perception are the two main factors followed by human resource and provision of law. In general, it is found that the respondents are quite consistent in stating their preference throughout the entire AHP process. Table 1 shows the respondents’ individual priority on the variables that emerged as influencer on the zakat collection and distribution.

| Respondent | Most Preferred Variable (Collection mechanism) | Eigenvector | Most Preferred Variable (Distribution mechanism) | Eigenvector |
|------------|-----------------------------------------------|-------------|-------------------------------------------------|-------------|
| 1          | Provision of Law                              | 0.670       | Public Perception                                | 0.676       |
| 2          | Public Perception                              | 0.454       | Provision of Law                                 | 0.321       |
| 3          | Human Resource                                | 0.530       | Human Resource                                   | 0.602       |
| 4          | Provision of Law                              | 0.359       | Public Perception                                | 0.641       |
| 5          | Provision of Law                              | 0.666       | Distribution Mechanism                           | 0.680       |
| 6          | Public Perception                              | 0.477       | Distribution Mechanism                           | 0.648       |
| 7          | Provision of Law                              | 0.676       | Provision of Law                                 | 0.739       |
| 8          | Collection Mechanism                          | 0.607       | Distribution Mechanism                           | 0.651       |

The next step is to analyze the aggregate level of the data by combining all the eight responses using geometric mean for each cell analyzed. The calculated geometric mean of aggregate individual’s priorities based on pairwise comparisons is shown in Table 2. Afterwards, the geometric means will be converted into priorities vectors using Expert Choice software version 11 which will show the rank of priority for each criterion.

| Collection | PoL | CM | HR | PP | Distribution | PoL | DM | HR | PP |
|------------|-----|----|----|----|--------------|-----|----|----|----|
| PoL        | 2.41| 2.31| 2.10|    | -1.80        | -1.34| -1.42|
| CM         |    | 2.30| 1.94|    | 1.54         | 2.29 |
| HR         |    |    | 1.71|    | -1.41        |     |
Table 3 and Table 4 show the priority vectors and the rank of each factors after combining all responses from the respondents. With regard to the collection administration, Table 3 shows that provision of law (PoL) is considered the most important aspect to be improved in order to develop a good and sound collection mechanism. This is true due to the fact that different states in Malaysia are declaring different items for zakat collection which results in a confusion of zakat payers. Thus, this finding suggests that Malaysia to produce one law for all states in determining items for zakat collection.

The next important factor in zakat collection is the collection mechanism itself. The finding suggests that zakat institutions must enhance their zakat collection mechanisms to ease and accommodate more zakat payers to pay their zakat conveniently and at the end will improve the amount of zakat collection. The next factor is human resources and followed by public perception which are related to man power both in quality and quantity provided by the zakat institution.

| No. | Collection Mechanism | Priority Vector | Rank | Inconsistency |
|-----|----------------------|----------------|------|--------------|
| 1   | PoL                  | 0.423          | 1    | 0.05         |
| 2   | CM                   | 0.267          | 2    |              |
| 3   | HR                   | 0.171          | 3    |              |
| 4   | PP                   | 0.139          | 4    |              |

With regard to the zakat distribution administration, the distribution mechanism placed as the most important factor affecting the performance of it (see Table 4). This supports many reports saying that people are complaining upon the way the zakat funds were distributed. Public perception is placed the second most important factor affecting the performance of the zakat funds distribution in Malaysia, followed by human resources and provision of law. The public perception shows how strong is the influence of key persons within the community. Thus, in order to improve the amount of zakat collection as well as zakat distribution, the zakat officers could approach key persons in every community and seek for their opinion and suggestions upon how to enhance the people’s awareness on zakat.

| No. | Distribution Mechanism | Priority Vector | Rank | Inconsistency |
|-----|------------------------|----------------|------|--------------|
| 1   | PoL                    | 0.174          | 4    | 0.02         |
| 2   | DM                     | 0.382          | 1    |              |
| 3   | HR                     | 0.211          | 3    |              |
| 4   | PP                     | 0.232          | 2    |              |

**Concluding Remarks**

This study aims at investigating the view of zakat professionals in Malaysia on the factors affecting the performance of zakat administration in Malaysia. Eight employees sitting on the top-level management at zakat institutions in Klang Valley of Malaysia were interviewed using AHP-set questionnaire.

The results of the analysis indicate that provision of law and collection mechanism are the two main factors affecting the performance of zakat collection. Whereas, as for the performance of zakat distribution, the distribution mechanism and public perception were placed as the most important factors affecting it.

Our findings may have several practical implications. First, it signals to the regulators that the provision of law on zakat has to be exhaustive, far-reaching, clear and unequivocal in becoming a strong basis for the zakat officers to execute their duties of collecting zakat while instilling the public confidence on the legitimacy of the state’s zakat affairs. Apart from that, it urges the zakat institutions to effectively manage the public perception of how the zakat money is being distributed. While, a higher number of distribution channels may indicate to the public that the zakat institution is doing a fine job in distributing the zakat proceeds to the eligible beneficiaries.
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