RESEARCH ARTICLE

THE LEVEL OF PERCEPTION OF STUDENTS TOWARDS FĪ SABĪLILLAH'S ZAKAT DISTRIBUTION: CASE STUDY OF UNIVERSITI SAINS ISLAM MALAYSIA

Muhamad Firdaus Ab Rahman¹, Hussein Azeemi Abdullah Thaidi¹, Azman Ab Rahman¹, Nor Hafizah Mohd Aziad¹, Mohd Hafiz Safiai² and Mohammad Naqib Hamdan³

1. Faculty of Syariah and Law, Universiti Sains Islam Malaysia, 71800, Nilai, Negeri Sembilan, Malaysia.
2. Research Centre of Sharia, Faculty of Islamic Studies, Universiti Kebangsaan Malaysia, 43600 Bangi, Selangor, Malaysia.
3. Islamic Civilisation Academy, Faculty of Social Sciences and Humanities, Universiti Teknologi Malaysia, Johor Bahru, 81310 Johor, Malaysia.

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Abstract

In Malaysia, management-related zakat issues differ between each state. Besides, most higher education institutions in Malaysia have a specific unit or department which handles the collection and distribution of zakat in their institutions. However, the distribution of zakat to fīsabīlillahl beneficiary (ṣnāf), students' comprehension and trust remain uncertain. This study evaluates the level of awareness among students related to the Awqaf and Zakat Center (PWZ) and their perception of zakat distribution to fīsabīlillahlṣnāf in Universiti Sains Islam Malaysia. This research uses a quantitative approach to collect data via the questionnaire. One hundred (100) students from Universiti Sains Islam Malaysia are among the samples. The result shows that while respondents have a good understanding of zakat management mean at (3.91), adequate information has not been obtained from certain management elements such as customer relations mean at (1.30) and advertising mean at (0.80). Besides, the zakat distribution criterion remains uncertain mean at (1.36). The finding shows that most respondents lack faith in the distribution of zakat from PWZ while being aware of the work of PWZ. Therefore, PWZ should play an essential role in supporting financially burdened students.

Introduction:

Zakat is a religious obligation for Muslims as zakat is one of Islam's five pillars. Bakar (2007) defined zakat as a compulsory levy imposed on Muslims after fulfilling the minimum value required for zakat and evaluated after completing one Islamic year (ḥaul). Al-Qaradawi (2011) asserts a zakat is described as an act of worship to Allah, as payers give the poor a portion of their wealth. Besides, Siddiqi (1978) and Ab Rahman, Alias, and Syed Omar (2012) claim that zakat's primary goal is to redistribute social capital among the poor. Therefore, Islam establishes zakat as a compulsory charitable tool that can enhance the creation of the eight categories of recipients, as stated in Surah at-Tawbah verse 60.

Corresponding Author:- Muhamad Firdaus Ab Rahman
Address:- Faculty of Syariah and Law, Universiti Sains Islam Malaysia, 71800, Nilai, Negeri Sembilan, Malaysia.
From eight categories mentioned above, five are meant for poverty eradication, such as the poor (faqīr), the needy (miskīn), the debtors (al-ghārīmīn), the slaves (release them from captivity) known as "ar-riqāh", and the travellers in need (ibn sabīl). Other than that, 'those whose hearts are made inclined' to Islam (muallażatal-qulūb), and for the sake of Allah (fīsabīlillah) also included among these categories.

What does it mean for the sake of Allah (fīsabīlillah)? 'sabīl' means way, and 'sabīlīlah' is the way that leads to pleasing Allah. Muslim jurists understood this term to fight for His cause (jihād). However, others say that fīsabīlillah has a border meaning good for human beings in Allah's name. Therefore, the cultural, educational, and informational jihād in the way of Allah should be given priority nowadays. Al-Qaradawi (2011) endorses this statement, which states that Islamic education and training to protect young people from deviation, agnosticism, and behavioural corruption are among activities that desperately require zakat funding make the word of Allah supreme.

In Malaysia, some zakat institutions are currently implementing, with several universities, the localisation concept of zakat management. Zakat institutions empower the collection and distribution of zakat to universities to act as managers (amīl). Therefore, many higher education institutions in Malaysia have a particular unit or department in their institutions that handle the collection and distribution of zakat. For instance, Tabung Amanah is known as the zakat unit appointed by State Islamic Representative Council Perak at the Universiti Teknologi Petronas. Among the designated zakat units in State Representative Council Selangor are the Zakat Centre at Universiti Kebangsaan Malaysia and Tabung Amanah Zakat Wakaf Dana Ilmu at Universiti Pertanian Malaysia. Besides, under the supervision of State Islamic Representative Council Negeri Sembilan, the Centre for Awqaf and Zakat in Universiti Sains Islam Malaysia is the specific unit dealing with all zakat and waqf matters.

Azman (2015) argues that there are four types of zakat corporations in Malaysia, based on each State Islamic Religious Council (SRICs) rules and regulations. Several states have set up their zakat institutions as a corporate or private institution to enhance zakat management. In Negeri Sembilan, the corporation that has been established under the State administration of Islamic law enactment with a duty to collect zakat only. All collections would be channelled to SRICs, which distributes zakat collected to the rightful beneficiaries (Abd Halim et al., 2015; JAKIM, 2001).

The Centre for Awqaf and Zakat (PWZ) is one of SRICs' private institutions to manage all zakat matters in Universiti Sains Islam Malaysia (USIM). PWZ, formerly known as the Waqf Fund Development Center (PPPW), was added to administer all matters related to zakat at the USIM on 1 May 2017. PWZ's establishment's fundamental aim is to oversee the trust fund's collection and distribution. Other than that, there are three primary feature roles that PWZ carries. First, by contributing waqf, zakat, and donating funds to strengthen the Muslim economy, they become major supporters and promoters of charitable giving and spreading awareness. Also, it offers opportunities for all social sectors to fulfill their responsibilities regarding zakat and welfare programmes. Finally, PWZ also acts as a facilitator and manager of voluntary welfare programmes.

Eight types of beneficiaries are eligible for zakat distribution, but in Universiti Sains Islam Malaysia, only four types of asnāf are eligible for zakat distribution Negeri Sembilan Zakat Centre. They are faqīr, miskīn, amīl, and fīsabīlīlah. In Negeri Sembilan, Faqīr implies that Muslims who do not have the capital or resources or income and property available do not meet 50% of the essential cost of living requirements. In contrast, Miskīn is a Muslim who has wealth or financial resources that can fulfill more than 50% of his or her needs and dependencies but still have low expenditure limits. Next, fīsabīlīlahis a war, initiative, action, or programme aimed at upholding Allah's religion. The students in this group are included. Besides, the last types of asnāf are that Amīl is a Muslim group appointed by the Islamic Religious Council of Negeri Sembilan (MAINS) to represent the ruler to perform the selection or distribution of zakat management tasks.

Nor Muhamed et al. (2018) argue that although almost every higher education has a zakat unit, many students are still unaware of their function and do not trust their university's zakat unit. Therefore, this paper aims to study the concept of fi sabīlīlah asnāf from the Islamic point of view, analyse the level of knowledge among students towards the Awqaf and Zakat Centre, and measure its perception among them towards the distribution of fi sabīlīlah zakat in Universiti Sains Islam Malaysia.
Literature Review:

The Concept of "Fi Sabīlillah" From an Islamic Perspective:
Zakat is an Arabic word for cleansing, development or growth, blessings, and appreciation (Ibrahim, 2015). Zakat refers to the duty to contribute a certain proportion of wealth to charitable causes each year. As far as the meaning is concerned, as Allah stated in Surah al-An'am verse 141, zakat is related to the payment of a compulsory levy to Muslims who meet specific requirements and conditions. As mentioned in the Holy Quran, zakat is a payment of wealth to eligible classes, according to al-Qaradawi (2011). The definition indicates that even though particular persons can be given zakat, zakat can not be paid to everyone. Eight categories are eligible to obtain the zakat distribution in terms of distribution to zakat, as Allah reported in Surah at-Tawbah verse 60.

In analysing the eight zakat recipients, Khairuldin and Mohammad (2013) note that they can be classified into two classes. The first categories listed above are entitled to zakat based on their needs. They consist of The Poor (al-Fuqarā'), The Vulnerable (al-Masākin), Debtors (al-Ghārimīn), Captives Seeking Liberation (al-Riqāb), and Wayfarers (ībn al-Sabīl). As poor and vulnerable, this community is entitled to the zakat to meet their needs, free themselves from slavery and debtors in the cut-off situation when they make the trip. The second group of these recipients is those entitled to zakat, including amīl, converts, and ḥisabīlillah, based on their value as zakat recipients. To facilitate zakat payment and distribution, amīl is required. Muallaf is required to allow more individuals to convert to Islam or, when new to Islam, financially. Simultaneously, the ḥisabīlillah must uphold Islam and the individual involved in the management, development, upholding protection, and mission activities (Al-Ansari et al., 2001).

In the Qur'an, the seventh category of zakat distribution is expressed as ḥisabīlillah[ in Allah's way]. All Islamic jurists accept that fighting for the sake of Allah is included in this category, according to al-Qaradawi (2011) and Solehahand Muhd Adnan (2018), but they have a different view that this category can also include other good deeds intended to satisfy Allah. It is vital to interpret the aṣnāf to distribute the zakat according to Islamic law and not deviate from its intent. This action is due to the confusion in a group verse qualifying for zakat verse of the concept of charges and expenses. The influential Sunni scholars, Hanafi, Maliki, Ṣafī, and Hanbali, are limited to the concept of jihād and its related issues, according to Hasanah and Azman (2015) in describing jurisprudence. While the interpretation is detailed, it is interpreted by each jurist. Each jurist has an interpretation of the categories mentioned above, including the primary meaning of ḥisabīlillahaṣnāf, according to the following table:

| Table 1: The Interpretation of FiSabīlillahFrom The Major Sunni Scholars. |
|---------------------------------------------------------------|
| Interpretation of Aṣnāf | Hanafi | Maliki | Ṣafī | Hanbali |
|--------------------------|--------|--------|------|--------|
| i. The armed force       | ✓      | ✓      | ✓    | ✓      |
| ii. The faqīr that performs the pilgrimage and is cut off from performing it | ✓      | -      | ✓    | ✓      |
| iii. Conditions: independent, Muslim, male, balīgh, able to fight (jihād), not Hashimy | ✓      | -      | -    | -      |
| iv. Miskīnor faqīr       | ✓      | -      | -    | -      |
| v. Charity neighbourhood | -      | -      | ✓    | -      |
| vi. War expenses including equipment                           | -      | ✓      | -    | -      |
| vii. Including all the right things                           | ✓      | -      | -    | -      |

Source: Hasanah & Azman. (2015). Ensiklopedia Asnaf Dan Skim Agihan Zakat di Malaysia. Nilai, Malaysia: UniversitiSains Islam Malaysia Press. p.135

Interpretation of Fi Sabīlillah Aṣnāf According to Contemporary Scholars:

For the current need to resolve current issues such as understanding ḥisabīlillah, contemporary Islamic scholars' views are critical. This view is because of present or past circumstances that guide these scholars' insights. However, contemporary scholars argue that the word sabīlillah has a general sense that all things are towards the course of Allah's gratification. Therefore, it covers all the deeds and goodness that bring us closer to Allah. Besides, faith and government are concerns to Muslims, not for personal benefits, such as building mosques, hospitals, and road repair.

Al-Maraghi (1951) is a well-known writer of interpretative books from Egypt. In his view, sabīlillah means essential items to Muslims because it is not for people to uphold Islam and the land, such as performing the pilgrimage. This
point of view is because pilgrimage is only appropriate for those who can. From his view, the law included setting up schools, upholding Islam with languages and writing. In his view, it was possible to use Syed Qutb Ibrahim Husain Syazili to fund jihād spending, to build mosques, to build schools.

Redha (1947) argued that all problems related to people's well-being to uphold Islamic law and rule and achieve Allah's favour and reward. Therefore, fisabīlillahāṣnāf is not for personal gain. Hajj worship is not a public celebration since unique criteria must be met. For him, the most important thing was to prepare for war, like buying weapons.

Besides, the Egyptian scholars hold that, except for charity matters in general, he does not find the sense of fact. Among the scholars who endorsed Rashid Ridha's (1947) definition of al-maṣāliḥ al-ʿammah (public benefits) were Shaltut (2000) and Muhammad Abdul Qadir Abu Faris, which meant that the distribution of zakat was not limited to individuals but the public interest.

Finally, one of the most influential contemporary scholars in Islamic studies is al-Qaradawi (2011). According to him, sabīlillah means jihād to attain the joy of Allah. Jihād is engaged in the defence of Islam and the propagation of Islamic teachings and majesty in its present context. According to the current tradition (urf) of actions favouring Muslims, such as building schools and mosques, he also expanded the current message's scope (Ab Rahman et al., 2019).

Interpretation of Fi Sabīlillah Āṣnāf in Malaysia:

Like Yusof al-Qaradawi, contemporary scholars, especially in Malaysia, provide relevant and appropriate opinions consistent with current needs. Scholars vary in their perception of the history of fisabīlillah. Ahmad Dahlan, Awang, and Mahmood (2015) and Ab Rahman et al. (2019) argue that the efficacy of zakat collection and distribution depends on the zakat institution's good governance. Simultaneously, the distribution of zakat aimed at reducing poverty and improving the quality of life of āṣnāf is a crucial aspect of zakat management. There is no coordination among state charitable organisations in Malaysia regarding the scope of understanding of creditability. The State Islamic Religion Councils (SIRC) are in charge of the definition and execution of such a distribution, and their main objective is to centralise all matters relating to Islamic affairs in each state.

The Religious Council of the Federal Territory, for example, determines fisabīlillahto fulfil its mission to individuals or organisations participating in activities that uphold, defend and declare the welfare of Islam. In Malacca, fisabīlillahis to do what is essential for Muslims to do and the benefits required to uphold Islamic law. Penang and Pahang continue to do necessary and necessary things for Islamic law to be upheld (Rosdi, 2014). In the administration of zakat institutions in Malaysia, the concept of fisabīlillahto contributes to a broader understanding and is not limited to jihād.

In interpreting the likelihood of occurrence due to changes in time and place, Hasanah and Azman (2015) discuss the differences of opinion among scholars, even though the arguments of explicit evidence have been dealt with. The implementation of Shari'ah, therefore, has been modified. Current circulation and Islamic law are the priority of zakat institutions, but there is no cooperation between Malaysia's zakat institutions. Not only organisations, these problems affecting many individuals and not belonging to particular individuals, such as building schools and restoring mosques, will benefit from the understanding and implementing the distribution of credible assets in Malaysia.

According to Solehah and Muhd Adnan (2018), the new definition of fisabīlillahinvolves all aspects of life, namely jihād in Islam's preservation of faith, economy, education, political culture. The charitable organisation focuses on education, preaching, and skills here. It is also consistent with the current situation, as Malaysia's war is no longer the same as it was in the past. In this age, this fable's interpretation is appropriate and applies in Malaysia as its interpretation includes attempts to lift Islamic horizons, free Muslim lands from unfaithful colonies, and comply with Islamic law and teachings in Malaysia (Lawless & Pellegrino, 2007). Therefore, updating the legislation calls for the law to be consistent with human life growth. However, revising or changing the statute does not mean dismissing experts' viewpoints, but it is a legislative conclusion using the same balance sheet and scales. Moreover, ancient scholars' views only fitted for the period's times and circumstances.
Methods:

According to Denzin & Lincoln (2000), an investigation process to understand a social or human issue from different qualitative research design perspectives. Eboh (1997) added that it also establishes data pattern principles, observations, and understandings. Bernstein (2011) describes perception as sensory information awareness or a process for comprehension. Two systems split perception. Next, sensory feedback is processed, converting low-level information into higher-level information. The second stage is processing concepts and experiences or the information, healing, and selective mechanisms of a person, such as attention that impacts perception.

Therefore, to gather information via the questionnaire, this analysis uses a quantitative approach. There were one hundred students from UniversitiSains Islam Malaysia among the samples. Four sections consist of the questionnaire collection; A, B, C, and D. Section A consists of seven items relevant to the respondents' specifics: gender, age, marital status, background education, years of study, and parental or guardian income. Sections B, C, and D provide information on the level of knowledge among students related to the Awqaf and Zakat Center (PWZ) and their understanding of zakat distribution to *fīsabilillaha*ṣnaf in UniversitiSains Islam Malaysia.

Participants are asked to demonstrate their degree of agreement (strongly disagree with the argument (items) on a metric scale to agree with it strongly) (Joshi et al., 2015). The stages of this scale are: 1= Strong Disagreement, 2= Disagreement, 3= Neutral, 4= Agreement, 5= Strong Agreement.

Besides performing the analysis and achieving the study's purpose, this study uses primary and secondary data sources: survey research, documentation, and observation. Other sources have obtained the data collection method to obtain necessary information and fulfilled the study result. Collecting the data uses reporting and observation to obtain secondary data. In line with the research's objective, the documentation's data was analysed using content or document analysis from various textual records such as papers, journals, proceedings, and books.

Simultaneously, to calculate the study variables, the researchers used the observation process. This observation method was an alternative to gathering data and handling the method. It is also about knowing a circumstance or condition, getting direct information, and seeing physical evidence or results determined by sight. Knowledge among students related to the awqaf and zakat centre (PWZ) and their understanding of zakat distribution to *fīsabilillaha*ṣnaf in UniversitiSains Islam Malaysia was the research variables. According to the principle of reporting, the data obtained would be analysed.

Result:

The result shows that while respondents understand the Center for Awqaf and Zakat (PWZ), UniversitiSains Islam Malaysia means at (3.91). However, most of them are still not clear on customer service (40%) and PWZ advertising (41%). Besides, the outcome shows the perception of students of PWZ's zakat distribution to *fīsabilillaha*ṣnaf is good, but there is some aspect to the respondent, such as customer services mean at (1.30) and advertising mean at (0.80). Respondents are still unclear about the need for zakat distribution in terms of zakat distribution mean at (1.36).

Discussion:

The level of knowledge among student towards the Centre of Awqaf and Zakat (PWZ), UniversitiSains Islam Malaysia (USIM):

Demographic profiles from 100 UniversitiSains Islam Malaysia (USIM) students, as shown in Table 2 below.

| VARIABLE | FREQUENCY | PERCENTAGE (%) |
|----------|-----------|----------------|
| GENDER   |           |                |
| Male     | 24        | 24             |
| Female   | 76        | 76             |
| AGE      |           |                |
| 19       | 22        | 22             |
| 20       | 13        | 12             |
| 21       | 8         | 8              |
| 22       | 38        | 38             |
| 23       | 13        | 13             |
| 24 and above | 6   | 6              |

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The percentage of males in this study is 24% compared to 76%. Most respondents are aged between 19 and 23, and the remaining six respondents are aged 24 and over. This study finds that only 7% of the respondents were married, while most were single (93%). Next, in terms of educational background before enrollment at UniversitiSains Islam Malaysia, 53% of them come from National High School and 20% from Matriculation and the Foundation (16%). Lastly, 11% of them graduate from the Public or Private Higher Education Institute and Polytechnic. Based on years of study, 47% are students of the final year, followed by other students. In the range RM5001 and above, 28% of their parents' income, followed by income RM1501 to RM3000 (25%) and 24% RM3001 to RM5000, 23% of their income parents below RM1500. Only 15% received zakat aid from the Center for Awqaf and Zakat, USIM, while 75% never received zakat aid.

Figure 1: Zakat collection and distribution for Center ofAwqaf and Zakat (PWZ), USIM.

Figure 1 shows that 40% of respondents strongly agree that PWZ is the zakat collection and distribution management body in UniversitiSains Islam Malaysia, followed by 29% agreeing on the function. It shows that most respondents know about PWZ's zakat function. However, 27% are still uncertain from the figure above, and 4% deny the PWZ function. The data concluded that many of them have good knowledge of zakat management.
From the customer service aspect, Figure 2 shows that 40% of respondents are unsure, followed by 4% of respondents who disagree on whether or not PWZ officers emphasised the customer-friendly aspect of implementing the zakat distribution process. 32% agree, and 24% strongly agree that PWZ implements the customer-friendly aspect. It shows that the level of knowledge of many respondents is significant.

The figure above shows the level of knowledge among respondents towards the publicity of PWZ. Based on the figure above, it stated that most of them not sure (41%) not sure if PWZ provides much information related to zakat and waqaf matters or not. While the respondent's level of knowledge is good (34%), 23% of them are excellent. Figure 3 also shows that 2% of the respondent still do not know the website of PWZ. It shows that the respondents' level of knowledge still averages related to this matter.
To apply for zakat, applicants must fill out the form available on the PWZ website, and the application will be processed and, if necessary, interviewed by the Awqaf and Zakat Center. Then the result is only announced to the successful applicant. From the figure above, 40% of respondents strongly agree that PWZ must fill out the application form to get the zakat aid followed by 36% to agree, and 23% are unsure.

In terms of the zakat application, 35% of respondents strongly agree, followed by 29% agree that PWZ opens the application every semester. Although most respondents' level of knowledge is good, as much as 30% of them still do not know. In contrast, 1% and 5% disagreed. Although over 50% of respondents are final-year students, this shows that some of them have insufficient knowledge of zakat application.

Figure 4 also shows that most respondents strongly agree (32%) that all students must apply zakat aid in USIM, followed by 26%, while 22% of respondents disagree and 11% disagree and strongly disagree (10%). Some do not know that all students can apply the zakat in USIM. Four types of zakat-qualified āṣnāf are ṛaqīr, miskīn, fīsābīllāh, and amīl. All students were considered as an āṣnāf fīsābīllāh.

Figure 5 also shows that most respondents strongly agree (32%) that all students must apply zakat aid in USIM, followed by 26%, while 22% of respondents disagree and 11% disagree and strongly disagree (10%). Some do not know that all students can apply the zakat in USIM. Four types of zakat-qualified āṣnāf are ṛaqīr, miskīn, fīsābīllāh, and amīl. All students were considered as an āṣnāf fīsābīllāh.

Figure 5: The notification of the application result.

Figure 5 stated that 39% of the respondent strongly agreed that all applicants should be notified whether PWZ accepted or rejected the application. It is followed by 27% agree, while 30% is still uncertain. In USIM, only successful applicants are notified by PWZ. It shows that most respondents still do not know the outcome of an application notification.

Figure 6: The zakat requirement.
Figure 6 shows students' knowledge level of the USIM zakat requirement. This statement shows that most respondents are uncertain about the zakat requirement. First, zakat distribution is USIM only for the four beneficiaries mentioned above. 37% The respondent is not sure about it, followed by disagreement (30%) and strong disagreement (27%). The figure stated that many respondents still have insufficient knowledge of this matter.

Next, if the students who received the scholarship are eligible to apply for the zakat? Most respondents are not sure about this (35%). 26% disagree that 20% strongly disagree that students who have received other scholarship cannot apply for zakat. This figure shows that respondents know that scholarships can still apply for zakat aid.

Furthermore, the last item for the zakat application requirement is household income. The statement said there is no household income limit in applying zakat in USIM. 37% of the respondents are not sure, while 10% agree and strongly agree (20%). In contrast, some respondents disagree (15%) and strongly disagree. In USIM, zakat aid can be applied to those who do not have the resources or resources or income and property available to them. In terms of zakat requirement, it shows that the knowledge level among most respondents still averages.

Based on these figures above, the respondent's level of knowledge about PWZ's management is good, but PWZ's customer service and advertising have an average and lack of knowledge. In terms of zakat distribution, most respondents have good knowledge of the procedure for applying zakat aid, but most of them are still not clear about PWZ's requirement for zakat.

The Perception Among Students Towards Zakat Distribution to fi sabīlillah aşnāf by the Centre for Awqaf and Zakat, Universiti Sains Islam Malaysia:

Table 3: Perception Among Students Towards Zakat Management by Centre for Awqaf and Zakat, Universiti Sains Islam Malaysia.

| Labels | Items                                                                 | Mean | Perception    |
|--------|------------------------------------------------------------------------|------|---------------|
| Z1     | Zakat management is professional and systematic.                       | 2.91 | Neutral       |
| Z2     | They carry out the collection and distribution of zakat legally and     | 3.91 | Agree         |
|        | following Islam's requirements.                                        |      |               |
| Z3     | For all matters related to zakat in USIM, PWZ is responsible for       | 4.00 | Strongly Agree|
|        | managing it.                                                          |      |               |
| Z4     | PWZ Officer emphasised customer-friendly aspects in implementing the   | 2.84 | Neutral       |
|        | zakat distribution process.                                            |      |               |
| Z5     | The students can communicate with PWZ Officer easily.                   | 1.30 | Disagree      |
| Z6     | Students have to wait for a short time to send the application form to | 1.50 | Disagree      |
|        | the PWZ counter.                                                       |      |               |
| Z7     | PWZ, as the zakat management centre, should continue assisting         | 4.04 | Strongly Agree|
|        | students with financial problems.                                      |      |               |
| Z8     | Students have known PWZ as a zakat management body through publicity,  | 3.67 | Agree         |
|        | posters, and advertisements.                                           |      |               |
| Z9     | Many students aware of PWZ's website                                   | 0.91 | Strongly Disagree|
| Z10    | Many students receive enough information related to PWZ                | 0.80 | Strongly Disagree|

Overall 2.43
Table 4: Perception Among Students Towards Zakat Distribution by Centre for Awqaf and Zakat, UniversitiSains Islam Malaysia.

| Labels | Items                                                                 | Mean | Perception |
|--------|-----------------------------------------------------------------------|------|------------|
| Z11    | Determining students who are eligible to receive zakat is carefully implemented. | 3.37 | Agree      |
| Z12    | Zakat distribution process has facilitatedāsfnāf application.         | 3.82 | Agree      |
| Z13    | The process of application of zakat is easy.                          | 1.30 | Disagree   |
| Z14    | Before receiving zakat, each applicant must be interviewed formally or informally by PWZ Officer | 3.59 | Agree      |
| Z15    | Students do not have to wait too long to get zakat consultation and assistance at PWZ | 3.37 | Agree      |
| Z16    | The duration of application, which is one month, is adequate          | 1.70 | Disagree   |
| Z17    | The process of receiving zakat aid takes a short time to receive it.  | 1.63 | Disagree   |
| Z18    | Zakat is required to faqir and miskin only                            | 2.29 | Neutral    |
| Z19    | The requirement of zakat is clear                                    | 1.36 | Disagree   |
| Overall|                                                                       | 2.49 |            |

This study shows the student's perception of zakat management by Awqaf and Zakat Center (PWZ), USIM, as shown in Table 3. Generally, this study concludes that most respondents are not sure about PWZ as a USIM zakat management centre (mean=2.42). Based on Z1, respondents are unsure if PWZ (mean=2.91) performs zakat management professionally and systematically. Although they are not sure about zakat management, they agree that PWZ performs zakat collection and distribution fairly and according to Islam's requirements (mean=4.00). Most respondents have good management knowledge, showing a good perception of PWZ's management.

Based on Z4 and Z5 based on customer services, respondents are not sure that PWZ Officer emphasised customer-friendly aspects when implementing the zakat distribution process (mean = 2.84) and disagree that students can easily communicate with PWZ Officer (mean = 1.30). The respondents also disagree that they do not wait long to send the zakat application form. In contrast, their knowledge of whether or not PWZ implements customer-service-friendly shows that respondents have a misperception of PWZ's zakat management. Staff willing to provide fair, customer-friendly services will promote higher quality and satisfaction of the zakat payers (Ab Wahab et al., 2016). This result shows that respondents lack PWZ customer service trust.

Based on Z7, respondents strongly agree that PWZ should continue to assist student financial problems as USIM zakat management (mean=4.04). Many zakats and economics scholars support this issue (Ali & Hatta, 2014). In terms of PWZ's advertising, Z8, Z9, and Z10 show that the respondent agrees that students are aware of PWZ byadvertising, poster and advertising (mean = 3.67), but most of them strongly disagree that they received enough information about PWZ's zakat management (mean=0.80) and most of them are still not aware of the PWZ's website (mean=0.91). The items show that many of them still have insufficient PWZ information. The result shows an excellent knowledge of zakat management and distribution. However, for customer services and advertising, most students are still unaware of it, and for zakat requirements, many of them are still unclear.

Table 4 shows the students' perception of zakat distribution to fisabilillahaāsfnāf implemented by the Center for Awqaf and Zakat, USIM. It shows that the respondents agree that determining students eligible for zakat is carefully implemented (mean=3.37). The respondents agree that the zakat distribution process facilitated the beneficiaries' zakat application (mean = 3.82). Ahmed supports this data, Johari and Abdul Wahab (2017) zakat distribution efficiency can be measured to improve poor and needy lives. It will help recipients become productive and ease their financial burden.

Applicants must fill in the form to apply for zakat. The PWZ officer will interview them if needed, but no interview session has been held in the zakat application procedure so far. Many respondents agree that after the application, the PWZ officer will interview them (mean=3.59). It shows that the respondents have an excellent perception of the zakat application procedure, but PWZ did not include the interview. Finally, the result will be announced through the applicant's message, whether they are accepted or rejected.
1Z15 shows that they agree that students do not have to wait too long for PWZ zakat consultation and assistance (mean=3.37). Most respondents agree that the zakat application duration is too short, only one month or two months. Many students have no confidence in applying zakat from PWZ because they need short-term validation in zakat application. Besides, Z17 stated that the respondents agreed that receiving zakat aid takes a long time (mean = 3.63).

Moreover, the respondents are unsure about the aşnāf that can apply zakat for zakat requirements. In USIM, four aşnāf can apply zakat. They are faqīr, miskīn, fisabilillah, and amīl. Finally, for the zakat requirement, Z19 stated that most of the respondents agreed that the zakat application requirement was not yet accurate (mean=3.36). Overall, the perception of zakat among respondents remains unclear (mean=2.49).

Overall, zakat management's perception is good, but there is some aspect like customer services, and advertising still gives the respondent a wrong impression. Moreover, most respondents agree that the zakat distribution process facilitated aşnāf application in zakat distribution. However, although the respondents have good knowledge of the zakat application procedure, their perception of the zakat application procedure (mean = 1.30) is still insufficient, and the respondents are still unclear as to the requirement of zakat application by PWZ. Thus the respondent's confidence in PWZ is still low.

Conclusion:-
To sum up, fisabilillahis defined as all things to Allah's pleasure path. In Malaysia, fisabilillahıaşnāf is interpreted differently. In Negeri Sembilan, fisabilillahıaşnāf is defined as a struggle, effort, or program to uphold Allah's religion. Students may be included in this category. This study also aims to measure students' level of knowledge towards zakat distribution by the Center for Awqaf and Zakat (PWZ), USIM. The research is performed by the descriptive analysis obtained through questionnaires.

This study recommends that MAINS continue to mandate and maintain the Awqaf and Zakat Centre, USIM, as one of the zakat management institutions to assist fisabilillahıaşnāf, especially students USIM. Without a MAINS mandate, PWZ cannot manage zakat collection and distribution to fisabilillahıaşnāf. PWZ, USIM should, therefore, expand their function to increase zakat collection and distribution. Next, in terms of customer services, PWZ advertising should be expanded as the zakat management centre and zakat aid schemes offered by PWZ. The advertisement should not only focus on the PWZ but should cover all student residential colleges, administrative offices, and faculties as many staff still lack information on their income payment obligations. Besides, some students do not know their zakat distribution rights.

For the zakat application, the application duration is too short. Many students did not apply the zakat aid because validating the related document is too short. Thus this study recommends that PWZ extend the zakat application duration to give students a chance to apply for zakat aid. Other than that, resulting from the notification term, PWZ does not notify applicants of failure and causes dissatisfaction with applicants. Many unsuccessful applicants are unclear for a reason being rejected. This study recommends that PWZ inform all applicants whether they are successful or not and that, on the grounds of rejection, the applicant has not used zakat and has informed them. Finally, because the majority were still unaware of the zakat requirement stated by the PWZ, USIM must therefore clarify the procedures for the zakat requirement.

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