



MOTIVATION AMONG MUSLIM IN PAYING  
ZAKAT ON INCOME  
AT KOTA KINABALU, SABAH

NATASHA NOORAIN BINTI KOSNO  
2009254332

BACHELOR OF BUSINESS ADMINISTRATION  
WITH HONOURS (ISLAMIC BANKING)  
FACULTY OF BUSINESS MANAGEMENT  
UNIVERSITI TEKNOLOGI MARA  
SHAH ALAM

APRIL 2011

## TABLE OF CONTENTS

	<b>Page</b>
TITLE PAGE	i
DECLARATION OF ORIGINAL WORK	ii
LETTER OF TRANSMITTAL	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS	v-vi
LIST OF FIGURES	vii
LIST OF TABLES	viii
LIST OF ABBREVIATIONS	ix
ABSTRACT	x
<b>CHAPTER 1 INTRODUCTION</b>	
1.1 Introduction	1-4
1.2 Background of Study	5-6
1.3 Problem statement	7
1.4 Research Questions	8
1.5 Objectives	8
1.6 Scope of Study	8
1.7 Significant of Study	9
1.8 Limitations	10
1.9 Definition of Terms	11
<b>CHAPTER 2 LITERATURE REVIEW</b>	
2.1 Previous Study	12
2.2 Job Sector	12
2.3 Obligation	13-14
2.4 Reward	14-15
2.5 Zakat Institution	15-17

**CHAPTER 3 RESEARCH METHODOLOGY**

3.1	Introduction	18
3.2	Research Design	18-19
3.3	Data Collection Method	19-21
3.4	Data Analysis	22-25
3.5	Sampling	26-27
3.6	Theoretical Framework	27-29

**CHAPTER 4 DATA ANALYSIS AND INTERPRETATION**

3.1	Introduction	30
3.2	Frequency Analysis	31-54
3.3	Descriptive Analysis	55-58
3.4	Cross Tabulation	59-62
3.5	Reliability Analysis – Cronbach's Analysis	63-67

**CHAPTER 5 DATA ANALYSIS AND INTERPRETATION**

3.1	Introduction	68
3.2	Conclusions	69-70
3.3	Recommendations	71 -72

REFERENCES	73-76
------------	-------

APPENDICES

# REFERENCES

# APPENDICES

## ABSTRACT

Different with alms (sedeqah), zakat is one of the pillars which every Muslim obligatory to pay it according to person's eligibility whereby alms, matter which been encourage to perform by religious. Parallel with nowadays development, transaction of paying zakat much easier compare to the period of Nabi Muhammad SAW. However, lack of motivation among Muslim in paying zakat shows from the number of people paying zakat. For this research, it focus more on zakat on income which the common transaction among working people. Aim for this study to determine and find out what possibly can makes a person to pay zakat on income. The researcher used survey questionnaire to collect data from potential respondents and from the results, there are four reasons that influence a person to perform zakat on income which are job sector, obligation, reward, and zakat institution. The first reason, obligation with the highest score of mean, 4.83, shows Muslim agreed they responsibility towards religious matter makes them pay their zakat in income. Followed by reward, with 4.68 mean, next 4.53 mean, belongs to zakat institution and last but not least, 4.26 mean by job sector. In other words, to practice zakat on income not only due obligation towards religious alone but job sector that person gets involved with together with zakat institution play important role to enhance the number payer of zakat. Allah says in surah al Baqarah (2:110), "*And be steadfast in prayer and regular in charity: And whatever good ye send forth for your souls before you, ye shall find it with God: for God sees Well all that ye do...*"