

The acceptance of online zakat payment among Muslims in east Malaysia: a conceptual study

ABSTRACT

Paying zakat is one of Islam's many obligations. Zakat, as one of the five pillars of Islam, is usually paid in cash. However, changes in time and technological modernity have pushed people to pay zakat in new ways, such as online. The ability to pay zakat online is closely driven by the availability of the payment service and the readiness of technological access. Individuals who intend to pay zakat online in East Malaysia are assumed to face significant challenges, such as a lack of internet connectivity infrastructure, which resulted in slow technology adoption. This research aims to look into the acceptance of online zakat payment among Muslims in East Malaysia. Factors, namely perceived usefulness and perceived ease-of-use of the Technology Acceptance Model (TAM), with the addition of perceived efficiency and *maslahah*, were used as the study framework. The study's findings are expected to show the significance of Muslim individuals accepting to pay zakat online in East Malaysia. In any case, apart from contributing to the body of knowledge, this study is expected to provide insights to policymakers, especially zakat institutions, on the need to improve the awareness and motivate muzakki to pay zakat online.