



Journal Homepage: [-www.journalijar.com](http://www.journalijar.com)

## INTERNATIONAL JOURNAL OF ADVANCED RESEARCH (IJAR)

Article DOI:10.21474/IJAR01/12359  
DOI URL: <http://dx.doi.org/10.21474/IJAR01/12359>



### RESEARCH ARTICLE

#### THE LEVEL OF PERCEPTION OF STUDENTS TOWARDS FI SABILILLAH'S ZAKAT DISTRIBUTION: CASE STUDY OF UNIVERSITI SAINS ISLAM MALAYSIA

Muhamad Firdaus Ab Rahman<sup>1</sup>, Hussein Azeemi Abdullah Thaidi<sup>1</sup>, Azman Ab Rahman<sup>1</sup>, Nor Hafizah Mohd Aziad<sup>1</sup>, Mohd Hafiz Safiai<sup>2</sup> and Mohammad Naqib Hamdan<sup>3</sup>

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.

#### Manuscript Info

##### Manuscript History

Received: 25 November 2020  
Final Accepted: 28 December 2020  
Published: January 2021

##### Key words:-

Perception, Zakat Distribution,  
Fi Sabilillah, Universiti Sains Islam  
Malaysia

#### 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 *fi sabilillah* beneficiary (*asnāf*), 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 *fi sabilillah* *asnāf* 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.

Copy Right, IJAR, 2021., All rights reserved.

#### 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 (*haul*). 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, Siddiqui (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-ghārimīn*), the slaves (release them from captivity) known as "*ar-riqāb*", and the travellers in need (*ibn sabīl*). Other than that, 'those whose hearts are made inclined' to Islam (*muallafatal-qulūb*), and for the sake of Allah (*fī sabīlillah*) also included among these categories.

What does it mean for the sake of Allah (*fī sabīlillah*)? '*sabīl*' means way, and '*sabīlillah*' is the way that leads to pleasing Allah. Muslim jurists understood this term to fight for His cause (*jihād*). However, others say that *fī sabīlillah* 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 fulfil 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 *asṅāf* are eligible for zakat distribution Negeri Sembilan Zakat Centre. They are *faqīr*, *miskīn*, *amīl*, and *fī sabīlillah*. 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 fulfil more than 50% of his or her needs and dependencies but still have low expenditure limits. Next, *fī sabīlillah* is a war, initiative, action, or programme aimed at upholding Allah's religion. The students in this group are included. Besides, the last types of *asṅāf* 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 Muhamad 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 *fī sabīlillah asṅāf* 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 *fī sabīlillah* zakat in Universiti Sains Islam Malaysia.

## Literature Review:-

### The Concept of "Fī 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-Masākīn*), Debtors (*al-Ghārimīn*), Captives Seeking Liberation (*al-Riqāb*), and Wayfarers (*ibn 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 *fī sabīlillah*, 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 *fī sabīlillah* 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 *fī sabīlillah* [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 *asṅāf* 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, Hanafī, Maliki, Shafī'i, 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 *fī sabīlillah asṅāf*, according to the following table:

**Table 1:-** The Interpretation of Fī Sabīlillah From The Major Sunni Scholars.

Interpretation of <i>Asṅāf</i>	Hanafī	Maliki	Shafī'i	Hanbali
i. The armed force	√	√	√	√
ii. The <i>faqīr</i> that performs the pilgrimage and is cut off from performing it	√	-	-	√
iii. Conditions: independent, Muslim, male, <i>baligh</i> , able to fight ( <i>jihād</i> ), not Hashimy	√	-	-	-
iv. <i>Miskīn</i> or <i>faqīr</i>	√	-	-	-
v. Charity neighbourhood	-	-	√	-
vi. War expenses including equipment	-	√	-	-
vii. Including all the right things	√	-	-	-

Source: Hasanah & Azman. (2015). *Ensklopedia Asnaf Dan Skim Agihan Zakat di Malaysia*. Nilai, Malaysia: Universiti Sains Islam Malaysia Press. p.135

### Interpretation of Fī Sabīlillah *Asṅāf* According to Contemporary Scholars :

For the current need to resolve current issues such as understanding *fī sabīlillah*, 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 interpretive 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 Syadzili 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, *fisabilillah* is not for pilgrims 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-'ammah* (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, *sabilillah* 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 Fī Sabīlillah Aṣnāf 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 *fisabilillah*. 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 *aṣnāf* 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 (SIRCs) 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 *fisabilillah* to fulfil its mission to individuals or organisations participating in activities that uphold, defend and declare the welfare of Islam. In Malacca, *fisabilillah* is 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 *fisabilillah* 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 *fisabilillah* involves 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 *fisabilillahashnāf* 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 *fisabilillahashnāf* in UniversitiSainsIslam 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 *fisabilillahashnāf* 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.

**Table 2:-** Demographic Profile of the Respondents.

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

MARITAL STATUS	Single	93	93
	Married	7	7
EDUCATION BACKGROUND	Foundation	16	16
	STAM	36	36
	STPM	17	17
	Matriculation	20	20
	Diploma	11	11
YEARS OF STUDIES	1	22	22
	2	15	15
	3	12	12
	4	47	47
	5	4	4
PARENTS' INCOME	Below than RM1500	23	23
	RM1501 - RM3000	25	25
	RM3001 – RM5000	24	24
	RM5001 and above	28	28

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.

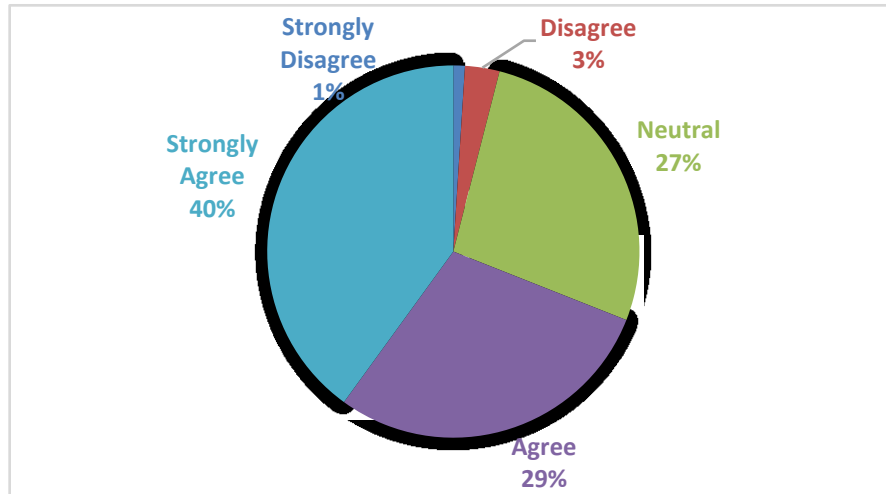


Figure 1:-Zakat collection and distribution for Center ofAwqaf and Zakat (PWZ), USIM.

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.

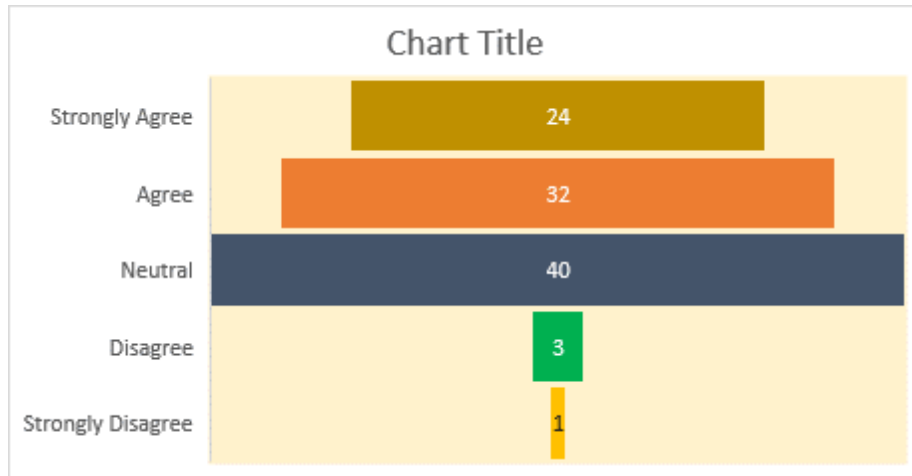


Figure 2:- PWZ Officer emphasised customer-friendly aspects in implementing the zakat distribution process.

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.

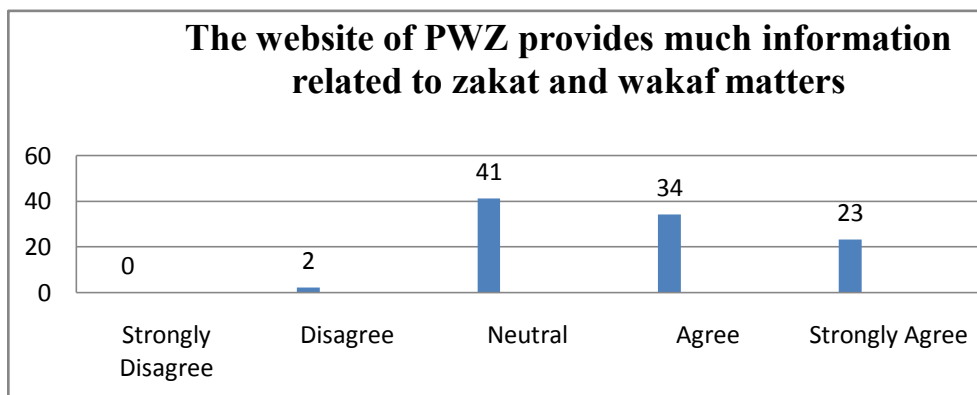


Figure 3:- The website of PWZ provides much information related to zakat and waqf matters.

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 waqf 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.

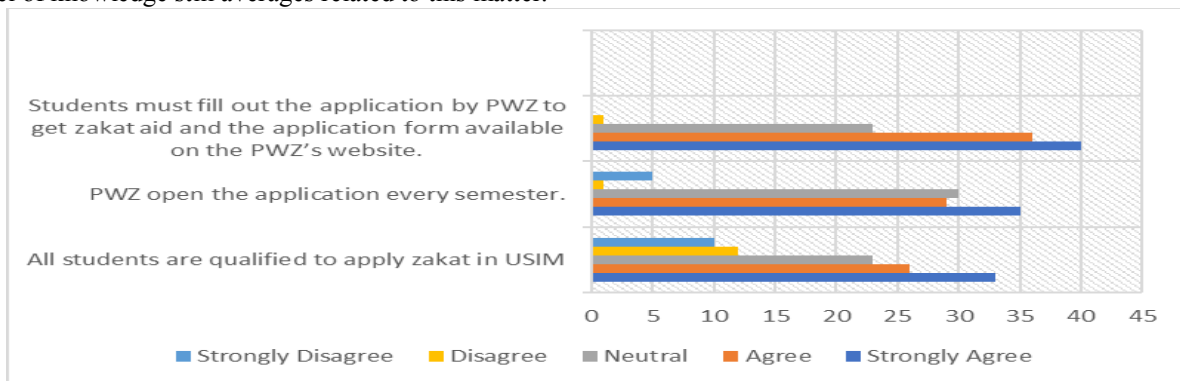


Figure 4:- The process of zakat application.

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 *asnāf* are *faqīr*, *miskīn*, *fīsabilillah*, and *amīl*. All students were considered as an *asnāffīsabilillah*.

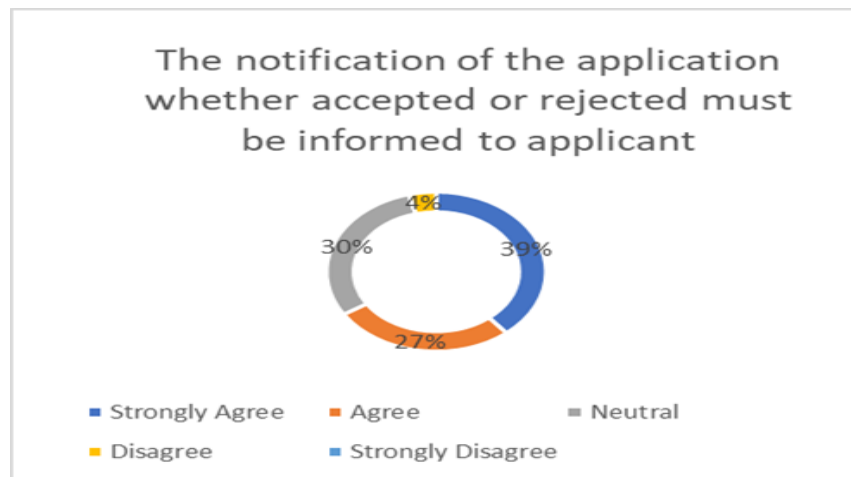


Figure 5:- The notification of the application result.

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.

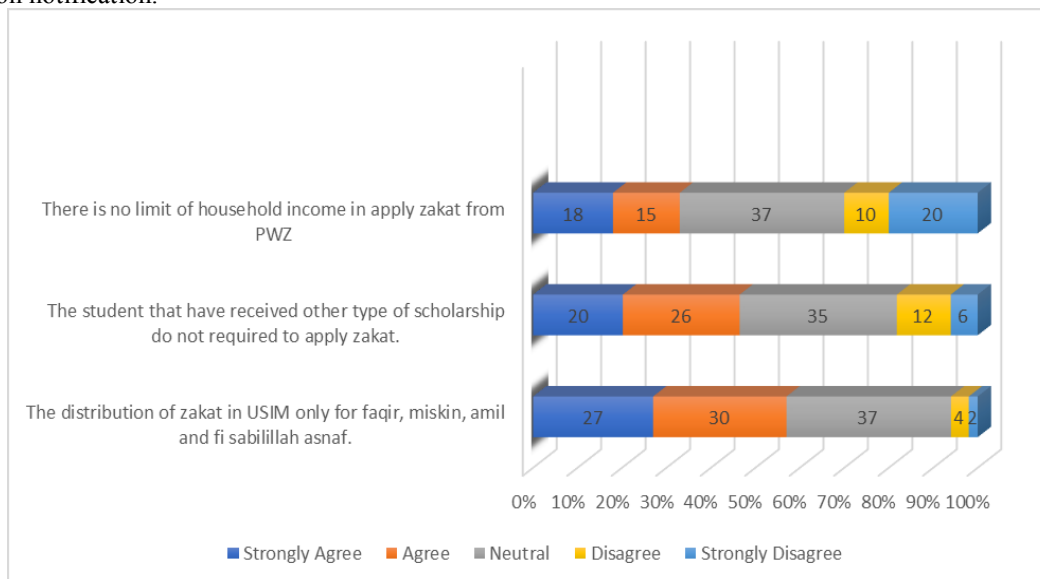


Figure 6:- The zakat requirement.



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 sabilillah aṣnāf* 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 following Islam's requirements.	3.91	Agree
Z3	For all matters related to zakat in USIM, PWZ is responsible for managing it.	4.00	Strongly Agree
Z4	PWZ Officer emphasised customer-friendly aspects in implementing the zakat distribution process.	2.84	Neutral
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 the PWZ counter.	1.50	Disagree
Z7	PWZ, as the zakat management centre, should continue assisting students with financial problems.	4.04	Strongly Agree
Z8	Students have known PWZ as a zakat management body through publicity, posters, and advertisements.	3.67	Agree
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
	<b>Overall</b>	2.43	

**Table 4:-**Perception Among Students Towards Zakat Distribution by Centre for Awqaf and Zakat, Universiti Sains 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 facilitated <i>daṣnāf</i> 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 <i>faqīr</i> and <i>miskīn</i> only	2.29	Neutral
Z19	The requirement of zakat is clear	1.36	Disagree
	<b>Overall</b>	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 by advertising, 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 *fisabilillah* *daṣnāf* 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.

Z15 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 *aşnāfcan* apply zakat. They are *faqīr*, *miskīn*, *fīṣabīlillah*, 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, *fīṣabīlillahis* defined as all things to Allah's pleasure path. In Malaysia, *fīṣabīlillahaşnāf* is interpreted differently. In Negeri Sembilan, *fīṣabīlillahaşnāf* 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 *fīṣabīlillahaşnāf*, especially students USIM. Without a MAINS mandate, PWZ cannot manage zakat collection and distribution to *fīṣabīlillahaşnāf*. 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.

### Acknowledgments:-

The authors gratefully acknowledge the Ministry of Education Malaysia (MoE) for funding this research project through the Fundamental Research Grant Scheme (FRGS), reference code [USIM/FRGS/FSU/055002/50919].

### References:-

1. Abd Halim, M. S., Mohamed Saladin, A. R., Rozman, M. Y., Siti Mariam, A., & Rashidah Abdul Rahman. (2015). Efficiency of Islamic Institutions: Empirical evidence of Zakat Organizations' performance in Malaysia. *Journal of Economics, Business, and Management*, 3 (2), 282–286.
2. Ahmed, B.O., Johari, F. & Abdul Wahab, K. (2017), Identifying the poor and the needy among the beneficiaries of zakat: Need for a zakat-based poverty threshold in Nigeria. *International Journal of Social Economics*, 44 (4), 446-458

3. Al-Ansari, Z. B., Tamar, M. M. & Ramli, M. A. (2001). *Asna al-Matalib fi Syarh Rawd al-Talib*. Beirut, Lebanon: Dar al-Kutub al-Ilmiyah.
4. Ali, I. & Zulkarnain A. Hatta, Z.A. (2014). Zakat is a Poverty Reduction Mechanism Among the Muslim Community: Case Study of Bangladesh, Malaysia, and Indonesia. *Asian Social Work and Policy Review*, 8(1), 59-70.
5. Al-Maraghi, A. M. (1951). *Tafsir al-Maraghi*. Cairo, Egypt: Dar Ihyaal-Turaths.
6. Al-Qaradawi, D. Y. (2011). *Fiqh al-Zakah*. Saudi Arabia: Scientific Publishing Centre King Abdulaziz University Jeddah.
7. Azman, A. R. (2015). *Nizam Idarah Az-Zakah Fi Maliziawa Tatbiqatuhua Fi Haiiah Az-Zakah*. Nilai, Malaysia: Universiti Sains Islam Malaysia Press.
8. Bernstein, D. A. (2011). *Essentials of Psychology*. USA: Wadsworth Cengage Learning.
9. Hasanah, A.K. & Azman, A.R. (2015). *Ensklopedia Asnaf Dan Skim Agihan Zakat di Malaysia*. Nilai, Malaysia: Universiti Sains Islam Malaysia Press.
10. Ibrahim, S. M. (2015). Comparative Studies on Contemporary Zakat Distribution: A Practical Experience of Some Selected Muslim States. *Journal for Studies in Management and Planning*, 1(8), 286-300
11. JAKIM. (2001). *Panduan Zakat di Malaysia*. Kuala Lumpur, Malaysia: Percetakan Nasional (M) Berhad.
12. Joshi, A., Kale, S., Chandel, S., & Pal, D. K. (2015). Likert Scale: Explored and Explained. *Current Journal of Applied Science and Technology*, 7(4), 396-403
13. Nor Muhamad, N. H., Mohd. Sahid, M. F., and Kamarudin, M. K. & Abdul Karim, K. (2018). Zakat Distribution to Fi Sabilillah Asnaf in Higher Education Institutions: Universiti Teknologi Malaysia Experience. *International Journal of Academic Research in Business and Social Sciences*, 8 (9), 138-149
14. Ab Rahman, M., Abdullah Thaidi, H., Baharuddin, A., Ab Rahman, A., & Ab Rahim, S. (2019). Expansion of Agricultural Zakat Revenue in Malaysia on the Basis of the Current Maslahah. *Al-Jami'ah: Journal of Islamic Studies*, 57(1), 231-256.
15. Khairuldin, W. M., & Mohammad, M. (2013). The Philosophy and Elasticity of Zakah Distribution in Islam. *International Journal of Education and Research*, 1(8), 1-12.
16. Ahmad Dahlan, A.R, Awang, S.R & Mahmood, A. (2015). e-ZAKAT4U Program: Enhancing Zakat Distribution System by Merging with Network-of-Mosque (NoM). *International Journal of Management and Commerce Innovations*, 3 (1), 264-268.
17. Ab Rahman, A., Alias, M. H. & Syed Omar, SM.N. (2012). Zakat Institution in Malaysia: Problems and Issues. *Global Journal Al-Thaqafah*, 2(1), 35-41.
18. Lawless, K. A., & Pellegrino, J. W. (2007). Professional Development in Integrating Technology Into Teaching and Learning: Knowns, Unknowns, and Ways to Pursue Better Questions and Answers. *Review of Educational Research*, 77(4), 575-614.
19. Redha, M. R. 1947. *Tafsir al-Manar*. Qaherah, Egypt: Dar al-Manar.
20. Rosdi, R. M. (2014). *Pencapaian akademik penerimabiasiswa sainsentifikhaspelajarcemerlang di IPTA Malaysia: Kajian di baitulmal Majlis Agama Islam Wilayah Persekutuan Kuala Lumpur*. Unpublished master dissertation, Department of Syariah and Economic, Academy of Islamic Studies, University of Malaya.
21. Shaltut, M. (2000). *al-Fatawa*. Egypt: Dar Ihya al-Turaths.
22. Siddiqui, M. (1978). *Some Aspects of the Islamic Economy*. Lahore, Pakistan: Islamic Publications Ltd.
23. Solehah, R., & Muhd Adnan, N.L. (2018). Tafsiran dan Status Asnaf Fisabilillah Dalam Pengagihan Zakat Interpretation and Status of Fisabilillah Asnaf in the Distribution of Zakah. *Journal of Advanced Research in Social and Behavioural Sciences* 12 (1), 24-34.
24. Abd Wahab, N., Ibrahim, A. Z., Zainol, Z., Abu Bakar, M., & Minhaj, N. (2016). The Impact of Service Quality on Zakat Stakeholders Satisfaction: A Study on Malaysian Zakat Institutions. *The Journal of Muamalat and Islamic Finance Research*, 13(2), 71-91.