

**THE INFLUENCE OF ATTITUDE, RELIGIOSITY, AND
PERCEPTION TOWARDS LAW ENFORCEMENT, ON
COMPLIANCE BEHAVIOUR OF ZAKAT ON BUSINESS
AMONG SINGLE BUSINESS OWNERS IN SUNGAI
PETANI**

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Abstract

The aim of the study is to examine the influence of attitude, religiosity, and perception towards law enforcement on compliance behavior to pay business *zakat* among single business owners in Sungai Petani, Kedah. The sample of this study consists of 377 respondents among single business owners. All data are analyzed by using SPSS (Statistical Package for Social Sciences) Software. This study employs a cross-sectional survey design. Survey design is a good way of measuring the relationship between variables. This study uses quantitative approach because the study analyses how variables are associated. The findings of the study shows that Islamic religiosity and perception towards law enforcement significantly influence intention to comply with business *zakat*. However, attitude does not show any significant influence on business *zakat* compliance. In general, the study reveals that the Theory of Planned Behavior is capable of predicting *zakat* compliance intention and consequently, *zakat* compliance behavior. The findings of the present study could be used by the institutions of *zakat* and policy makers to promote and educate general public on the importance of business *zakat*.

Keywords: business *zakat*, religiosity, attitude, law enforcement, single business owners.

Abstak

Matlamat kajian ini ialah untuk mengkaji pengaruh sikap, keagamaan, dan persepsi terhadap penguatkuasaan undang-undang ke atas gelagat kepatuhan membayar zakat perniagaan di kalangan pemilik perniagaan tunggal di Sungai Petani, Kedah. Sampel kajian ini terdiri daripada 377 responden di kalangan pemilik perniagaan tunggal. Semua data di analisis menggunakan Perisian SPSS (Pakej Statistik untuk Sains Sosial). Kajian ini menggunakan reka bentuk kaji selidik keratan rentas. Reka bentuk kaji selidik merupakan suatu cara yang baik untuk mengukur hubungan antara pembolehubah-pembolehubah. Kajian ini menggunakan pendekatan kuantitatif kerana kajian ini menganalisis bagaimana pembolehubah-pembolehubah dikaitkan. Penemuan kajian menunjukkan bahawa keagamaan Islam dan persepsi terhadap penguatkuasaan undang-undang mempengaruhi niat untuk mematuhi zakat perniagaan secara signifikan. Walau bagaimanapun, sikap tidak menunjukkan sebarang pengaruh yang signifikan ke atas kepatuhan zakat perniagaan. Secara umum, kajian ini mendedahkan bahawa Teori Gelagat Terancang mampu meramal niat kepatuhan zakat and seterusnya gelagat kepatuhan zakat. Penemuan kajian ini boleh digunakan oleh institusi zakat dan penggubal undang-undang untuk mempromosi dan mendidik orang awam tentang kepentingan zakat perniagaan.

Keywords: zakat perniagaan, keagamaan, sikap, penguatkuasaan undang-undang, pemilik perniagaan tunggal.

Kata kunci: zakat perniagaan, keagamaan, sikap, penguatkuasaan undang-undang, pemilik perniagaan tunggal.

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