

Zakat Information Technology System Design, Zakat Culture, And Zakat Performance – Conceptual Model

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Abstract

Zakat is an important mechanism for the development of countries. Zakat is one of the most important aspects in Islamic Economic System. social security and harmony economic independence of the Muslim community. As well as, to strengthen important financial resource for the Islamic state. This paper seeks to investigate the impact of Zakat Information System technology (ZIST) on Zakat performance (ZP) moderating by Zakat Culture (ZC) and utilized by the application of the resource-based view (RBV) theory framework. That approach has tried to build a conceptual model to assist and explain how Zakat Information System technology (ZIST) has effects on Zakat performance (ZP). Zakat Information System technology (ZIST) defined as a way tasks perform zakat collection and distribution, includes hardware, such as machines and tools, materials, people, software and knowledge. This paper aims to reveal the influence of using new rules of Zakat Information System technology (ZIST) to improve Zakat performance (ZP) in Zakat Institutions in Malaysia. The findings of this paper add a new concept to the existing literature on Zakat Information System (ZIS). and suggests that improving Zakat Information System technology (ZIST) will improve Zakat performance (ZP) in Zakat Institutions in Malaysia.

Keywords: Zakat Information System, Zakat performance, Zakat Information System technology, Zakat Culture.

Abbreviations:

Zakat Information System (ZIS), Zakat Information System technology (ZIST), Zakat Culture (ZC), Zakat performance (ZP), Resource-Based View (RBV).

Introduction

Zakat is one of the five pillars of Islam; The nature of zakat is to pay a certain amount of wealth from a certain kind of wealth to specific recipients when the wealth reaches the designated minimal amount of wealth (nisab) for a full cycle of a lunar year (haul). hence, it is obligatory on every Muslim who has the financial means (nisab). Nisab is considered an amount equal to the essential needs of a person or family for 1 year. Basic needs refer to include any or all of the following: food, clothing, housing, medical treatment, and transportation for oneself and one's dependents. Dependents include spouses, children who are unable to earn a living, and parents who are in need. In many modern societies, nisab is considered equivalent to a governmentally determined poverty threshold (Ali & Hatta, 2014).

Zakat is one of the most important aspects of the Islamic Economic System (Mohd Ali et al., 2015). According (Saad, Aziz, & Sawandi, 2014) Zakat is an important mechanism for the development of the country as it contributes to social security and harmony economic independence of the Muslim community. It to help bridge the gap between the rich and the poor as well as to strengthen also an important financial resource for an Islamic state. (Mohd Ali et al., 2015) explained that one positive economic effect of zakat is it increases the money supply which consequently increases the demand for goods and services. Zakat is a system that can alleviate poverty to decrease the gap between rich and poor (Zainal, 2016)

Besides, the implementation of zakat can provide micro-financing to the poor. Zakat can be given out to the poor for consumption purposes to avoid diversion of funds from production. The combination of micro-financing and zakat funds will make it easier for the poor to break out of the poverty cycle

(Mohd Ali et al., 2015) Furthermore, Zakat is an important financial resource for an Islamic state. Generally speaking, the distribution of zakat funds could help the government to generate economic activity through an increase in an individual's purchasing power. (Mohd Ali et al., 2015) explained that zakat can create demand that is one of the most important components in calculating Gross Domestic Product (GDP). The distribution of zakat will create the ability for them to increase their capability to purchase. The fuqara (poor) and masakin (needy) did not have high demand power due to their low and insufficient income to support their needs. So, their preference for using things among them is higher than rich people. Because of that, zakat can assist them by increasing their purchasing power. Any growth in demand obviously will accelerate to higher production for goods.

Zakat Institutions in Malaysia

The Malaysian Constitution has listed zakat under the state authority. This provision is in line with the basic concept accepted by the Malaysian Constitution in which all religious affairs should be put under the various state authorities. The Malay rulers (Sultan) or Yang Dipertuan Agong as Head of Religion have religious authority in their respective states. Each state in Malaysia has formed its Islamic Administrative law that is in line with the constitutional provision to execute its authority over religious matters. Normally provision related to zakat is part of the law.

In Malaysia, the responsibility of the collection and distribution of zakat funds is empowered to zakat institutions of which every state has its own, totaling 14 zakat institutions. (Zakaria, 2014). In Malaysia, Zakat administration is a State matter, in particular, relating to the passing of regulations and statutes. The respective Heads of States (the rulers) are heads of Islam as enshrined in the Federal Constitution (Ab Rahman, 2012).

Indeed, the performance of zakat managed by the zakat institutions has become the main concern of the Muslim society as they hope that the fund could free recipients from poverty or if not to improve their quality of living. Zakat institution is an integral part of the Islamic socio-economic system.

Zakat performance in Malaysia

Zakat is a mechanism and social work is the practice of assisting people to solve poverty and make a social change in the community (Ali & Hatta, 2014).

The main objectives of zakat administration in Malaysia are increasing the effectiveness of zakat distribution, maximize zakat collection, enhance zakat management. (Hassan, 2010) However many studies in Malaysia illustrate that zakat management reported a negative perception from the zakat payers on the management on zakat funds especially in terms of distribution (Mohd Ali et al., 2015) Many studies have been conducted examining the performance of zakat in Malaysia. Literature review reveals that there are many lacks in Malaysia Zakat administration

1 - Reports on zakat collection and distribution in Malaysia showed the performance of zakat distribution is fairly low as compared to zakat collection there is a surplus of millions of ringgits of zakat funds that are not distributed to the recipients. The principle that should be practiced is that zakat collected should be disbursed as soon as possible (Ab Rahman, 2012).

2 - Previous studies on the effectiveness of zakat in alleviating poverty in Malaysia have highlighted a few issues (Ab Rahman, 2012). for example, highlighted the issues of the inefficiency of zakat distribution thus affecting the objective of combating poverty.

3 - Besides the distribution process, inefficient in collecting zakat has also been highlighted. Referring to PPZ/MAIWP (2010) report, only 160,000 out of approximately 2 million Muslim population in Selangor (8%) are paying zakat.

4 - Another study also highlighted the issue of Asnaf attitude in receiving capital aid from Zakat Institution in Malaysia. They found that some of the recipients of the capital aid did not possess the right behavior to become entrepreneurs thus affecting their business performance. They reported that overall, only 6.9% out of 537 respondents that received capital aid from Zakat institutions in Selangor and Kuala Lumpur managed to pass the Kifayah level of poverty.

5 - Furthermore, the researcher studied the impacts of zakat on the quality of life of the asnafs by examining their satisfaction on the zakat received. It was found that the respondents were generally not satisfied with the zakat distribution as education and social involvement were the only factors that the respondents were satisfied with relative to other quality of life variables such as transportation, communication, health, and shelter. On the other hand, Ahmad et al. examined the satisfaction levels of zakat payers in Malaysia. Based on the survey conducted, it was established 57% of 753 respondents were not satisfied with the current distribution of zakat in Malaysia which significantly affect their payment of zakat to Zakat Institutions. (Ahmed, 2004), The issues of transparency and an unclear method of zakat distribution as the main reasons for dissatisfaction towards Zakat Institutions in Malaysia. (Aida et al., 2012)

6 - The majority of zakat payers in Malaysia are not satisfied with the way zakat institutions are distributing zakat. They felt the process of distribution is vague and the information regarding zakat distribution is unclear. Another problem that has been recognized in Malaysian zakat institutions is the shortage of staff and experts in the zakat institutions relative to the numerous tasks under their responsibilities. This limitation may lead to inefficiency and ineffectiveness of zakat management performed or in other words under potential performance by the zakat institutions. This happened because of several problems including lack of management expertise, lack of commitment, lack of information and legal aspects (Aida et al., 2012).

As it is known, the objective of zakat is to assist and rehabilitate the poor and needy. Thus, the zakat management agency as the trustee for managing the collection and distribution of zakat must assist in the process of growth and development of the Muslim community

zakat in Literature

As shown in the previous section, Zakat administration in Malaysia could not achieve its objectives and we can find inefficient in its performance

Many studies have been conducted regarding the effectiveness of Zakat performance, but a very limited number of them look at the whole picture. We need a new scenario to create a new model included new terms, new concepts, new variables, new relationships, a new framework, and a new model to enhance Zakat performance.

The resource based-view (RBV) theory argues that firms possess resources, which enables them to achieve competitive advantage and eventually lead to superior long-term performance. It has been used to examine the efficiency and competitive advantage implications of specific firm resources. It is also useful in providing a robust framework (Melville, 2004).

These resources such as technology (traditional and contemporary), organizational structure, size, strategy, and national culture. Researchers have attempted to explain the effectiveness of MCS by examining designs that best suit the nature of the environment, technology, size, structure, strategy and national culture (Chenhall, 2003).

Previous research has shown that information technology may indeed contribute to the improvement of organizational performance. Application of IT is often accompanied by significant organizational

change including policies and rules, organizational structure, workplace practices, and organizational culture. (Melville, 2004)

Culture has become important in the design of MCS, over the past 20 years, Culture is conceptualized as a set of characteristics isolated to suit the methodological and scientific needs of the research community (Chenhall, 2003).

The dominant notion of culture employed in MCS-culture research has been the values. (Hofstede, 1984).

This combination of technology and culture may suggest that certain types of performance measures, suited to the technology, would be more appropriate (Chenhall, 2003).

In that vein, the Zakat information system ZIS might depends on technology and culture to achieve great performance. Zakat technology and zakat culture under investigation in this study is a term representing ZIS operate processes. Also, this study looks into the ZIS design as an information system and focuses on the particular appropriate design of ZIS supports competitive strategies in ways that increase zakat performance.

In short, this study seeks to investigate the impact of Zakat information system Technology (ZIST) on Zakat performance (ZP) moderating by Zakat Culture utilizing by the application of the resource-based view (RBV) theory framework. That approach has tried to build a conceptual model that assists explain how Zakat information system has effects on Zakat performance.

The novelty of this study is its attempt to contribute towards the Zakat administrative by adding ZIS as a new point in knowledge and add its conceptions, definitions, variables, Measurement theory and relationships of ZIS, as there was no review in-depth on the information system of zakat institutions.

Literature review

The literature review of this paper would cover the literature of Zakat Performance, Zakat Information System Technology, and Zakat Culture. Thus, it extensively reviews the literature about the present study, which includes Zakat Performance ZP, Zakat Information System Technology ZIST and Zakat Culture ZC. As well as discusses the relationship between those variables, which is the basis for the theoretical framework. Then, hypotheses are developed.

Zakat Information System Technology (ZIST)

The present literature on technology is up to make progress in improving organizational performance and design IT frameworks (Folan and Browne, 2005) The argument of technology, nevertheless, continues to occupy a vital area in that literature. IT has always been considered as one of the most important tools in improving performance, as it provides and integrates all the information relevant for making decisions related to the function of managing performance (Bititci, et al, 1997)

Management Accounting System (MAS)

A Management Accounting System (MAS) is defined as a formal system designed for providing information to support an organization's decisions in the long term, and is linked to an organization's performance by providing internal and external information to managers which can assist with decision making (Bouwens and Abernethy, 2000) Furthermore, Kaplan (1983) described MAS as the integral part of the MCS the function of which is to improve organizational performance by providing valuable information for management planning and control (Ajibolade , et al, 2010), MAS is expected to add value to organizations, by ensuring the effective utilization of resources to

gain a competitive advantage and continuous improvement of organizational performance (Shank and Govindarajan, 1993; Chenhall and Langfield-Smith, 1998)

Types of Information Produced by Management Accounting Systems (MAS)

A MAS collects, classifies and summarizes and reports information to managers to assist them to plan, control and evaluate production activities (Bruggeman and Slagmulder, 1995). The information produced by MASs generally can be classified into two types planning and control information, and performance evaluation information.

The performance evaluation information can be grouped into financial and non-financial performance information (Abemethy and Brownell, 1997). The financial performance information represents the actual degree of achievement of organizational financial goals, such as return on assets (ROA), return on investment (ROD) and return on sales (ROS) (Govindarajan and Gupta, 1985, Chenhall and Langfield-Smith, 1998, and Choe, 2004). And the non-financial performance information refers to the non-monetary and qualitative indicators, such as customer satisfaction, market share, and sales growth. (Perera, Harrison, and Poole, 1997; Choe, 2004)

Zakat Information System (ZIS)

The concept of ZIS is defined from an information system perspective. Information systems (IS) are formal, sociotechnical, organizational systems designed to collect, process, store, and distribute information in a sociotechnical perspective, information systems are composed of four components: task, people, structure (or roles), and technology. It is conceptualized as a formal system design for providing information to managers (Hara, Watson, & Kavan, 1999).

An information system is an information and technology that an organization uses, and also how people interact with this technology in support of business processes

An information system is a working system whose activities are devoted to capturing, transmitting, storing, retrieving, manipulating and displaying information.

There is no single definition of the ZIS in the literature. The definition outlooks the ZIS as performing a supporting role for a broad range of managerial activities, the function of which is to improve zakat performance by providing valuable information for management planning and control and add value to zakat institutions, by ensuring the effective utilization of resources to gain a competitive advantage and continuous improvement of zakat performance

This study views that the concept of Zakat Information System being defined as a sociotechnical system designed to process the information related to collect and distribute zakat in a computerized and manual way, to gain a competitive advantage and continuous improvement of zakat performance

Zakat information system technology (ZIST) Design:

In this context, the concept of (ZIST) design is defined from an information system perspective. The literature has identified several important features of (IS).

Drawing on these descriptions of IS as a ZIST design, it is argued that an information characteristic of (IS) is comprehensiveness. can be defined as the extent to which a (ZIST) provides managers with comprehensive performance information. (Ferreira 2009)

Out of the dimensions being suggested by previous studies, Broad scope, Timeliness, Aggregation, and Integration, are being adopted by zakat institution, these four characteristics are derived according to empirical work carried out in the MASs by (Chenhall and Morris, 1986 Mia and Clarke, 1999)

A ZIST is conceptualized here as a formal system designed for providing information to zakat managers. The researcher suggests that ZIST is a system that accumulates and processes accounting and generate information either electronically or manually. The characteristic's information of ZIST can be the four information characteristics as dimensions of the system namely Aggregation Integration Broad scope and Timeliness.

Zakat Culture (ZC)

The nature of managerial skills is that they are cultural, Management deals with a man-made fact. People build organizations according to their values, and communities are made up of institutions and organizations that reflect the values of their culture. The theories also reflect the culture of the society in which they have developed.

Management is a social-technical activity in the sense that it means dealing with people (human or "social") and with non-human resources (technical aspect), as well as the interaction between them. , no administrative activity can be devoid of culture. (Geert Hofstede 1984)

In the 1950s, a revolution was underway in management thinking. Classical 'scientific' management theory had been discarded by the humanists, and now a new generation of researchers was challenging humanistic approaches.

In 1958 Joan Woodward, In her pamphlet "Management and Technology she describes firms as a (social structure). This was true both in her treatment of the industrial enterprise as a social system and in her substantive concerns with technology and problems of productivity. It is the industrial firm as a society that is the starting point for the sociologist in her study of industrial behavior. She tries to find out what the nature of its social system is more recently developed definitions of culture are mainly based on two early definitions, namely Kluckhohn and Strodtbeck's (1961) value orientations, and Inkeles and Levison's (1969) predictions of common human problems.

After that, there are a plethora of meanings of culture appeared. for example, Kaplan (1965) claims there is a consensus among anthropologists that culture is composed of patterned and interrelated traditions, which are transmitted over time and space by non-biological mechanisms based on man's uniquely developed linguistic and non-linguistic symbolizing capabilities. Culture can be described by inherent traits such as knowledge, belief, art, morals, law custom, and other capabilities and habits acquired by man as a member of society (Seymour-Smith, 1986).

According to the Webster's dictionary, culture is the ideas, customs, skills, arts, etc. of a given people in a given period. Astute managers have realized that any organization also has its own corporate culture. Moreover, social anthropologists are now as fascinated by corporate cultures. This indicates the important role of the corporate culture. Many researchers have found a positive relationship between corporate culture and performance.

One of the best places to start improvements is with an examination of the organization's work culture. The strongest component of the work culture is the beliefs and attitudes of the employees. It is the people who make up the culture. the organization's performance will reflect those beliefs

Stewart (2007) also stated that an organization's cultural norms strongly affect all who are involved in the organization.

In fact, organizational culture is not just an important factor of an organization; it is the central driver of superior business performance (Gallagher & Brown, 2007). In their article entitled “A Strong Market Culture Drives Organizational Performance and Success”, Gallagher and Brown (2007) stated that a company’s culture influences everything such a company does. It is the core of what the company is really like, how it operates, what it focuses on, and how it treats customers, employees, and shareholders. They also stated that between 1990 and 2007, more than 60 research studies covering 7,619 companies and small business units in 26 countries have found that market culture and business performance are strongly related.

Through the previous view, we have seen how the concept of culture has emerged and how it has evolved over the past years and how it takes many concepts from the culture of organizations to corporate culture, then work culture and market culture. We are now in the process of a new type of culture, zakat culture because as we mentioned earlier, zakat institutions carry unique characteristics that do not share with other institutions and play a dual role in the collection of wealth and then the distribution of wealth.

This study aims to highlight the definition, conceptualization, and measurement of Zakat culture. It also highlights the literature and previous studies on the link between culture and performance. And so the link between zakat culture and zakat performance

This study views that the concept of zakat culture being defined as “the extent of which zakat culture can produce value, innovates, develops its employees, satisfies its payers, Asnaf and achieves financial and Non – Financial goals”.

Zakat Performance ZP

if you cannot define performance, you cannot measure, if you cannot measure, you cannot manage (Armstrong, Michael, and Baron, 1998). As stated in chapter one, Poor Zakat Performance (ZP) could be improved by implementing Zakat Information System Technology (ZIST) with the desired effect to improve sustained competitive advantage by zakat culture (ZC) as a moderator. The concept of Zakat performance is relevant to Zakat Information System survival and success. Although, the literature on performance is very extensive, and the majority of studies have used financial and non-financial indicators to measure performance (Chenhall, 2003). The financial and non-financial measures are more suitable to operationalize zakat performance. It is the ease of providing these reports as the financial reports, in some instances, have been produced daily. According to Johannessen, J. A., (1999), the reason is that financial performance is usually found at the core organizational effectiveness and it the most easily quantifiable as well,

So, there is a growing need to evaluate Zakat performance ZP through financial and non-financial indicators. The reason is that financial measures provide information only on the past of a Zakat's performance while non-financial measures indicate the health and wealth-creating potential of an organization

Ibrahim and Zainuddin (2008) also indicated that financial measures alone are inadequate to measure and evaluate the performance and the use of non-financial measures, particularly internal business processes and innovation and learning measures in addition to financial measures, would appear to be more effective in the assessment of organizational performance. Therefore, financial measures equate to the economic performance of activities done by the organization, whilst customer measure is the performance of those activities done by an organization to customer and market segments, internal business measures the performance of activities achieved at the level of the business process within the organization, and learning, innovation, and growth measures the level of improvement that has implemented by the organization (Kaplan and Norton, 1992).

There are at least two ways to measure organizational performance and they are objective measures and subjective measures. The objective measures use the real figures from an organization, while the subjective measures use the perception of the respondent to assess performance (Johannessen, et al., 1999). The current study uses subjective (cognitive) measures to assess organizational performance for the following reasons:

1. they are more consistent measures of performance, and they do not vary broadly inaccuracy from the objective measures;
2. asking respondents for specific financial measures might cause respondent anxiety over confidentiality;
3. the subjective measures might offer greater opportunities for an organization's effectiveness in the long term (Wall, et al, 2004).

This study views that the concept of Zakat performance being defined as the extent to which Zakat Information System is successful in achieving its planned targets based on the use of financial and non-financial indicators to assess the overall of Zakat performance.

Therefore, Zakat performance, in the context of this study, is assessed based on the use of financial and non-financial indicators to assess the overall of Zakat performance, these two dimensions would be judged and evaluated by the perception of the respondents, that perception being considered as a variable that should reflect the goal or objectives of Zakat Information System. Therefore, the current study uses subjective measures to evaluate Zakat performance, through financial and non-financial measures.

In sum, this study will contribute to the dearth of the zakat information system in managing zakat funds by designing a new model for the zakat information system. In addition, the results will be useful to managers, policymakers, Zakat officers, researchers and poor in improving Zakat institution's outcome in Malaysia.

Motivated by the aforementioned background, the proposed theoretical framework is that attempts to answer the main objectives. Firstly, it attempts to examine the relationship between Zakat Information System technology (ZIST) and Zakat Performance (ZP). Finally, investigate the roles of zakat culture (ZC) in moderating the relationship between Zakat Information System technology (ZIST) and Zakat Performance (ZP).

Proposed Theoretical Framework

Based on the discussed and literature review concerning this study variables, basically: the ZIST design, zakat culture and zakat performance, the theoretical framework of this study is displayed in. In addition, the RBV theory is utilized in order to develop the theoretical framework.

In this current study, the ZIST is assumed to predict zakat performance. In turn, the zakat performance ZP is the dependent variable, The ZIST which constitutes information characteristics is identified as the independent variable, and zakat culture ZC as a mediator variable. This is consistent with the results of earlier empirical studies that investigated the relationship between technology and their effect on organizational performance.

In order to produce a more thorough understanding of the phenomenon of how ZIST affects organizational performance. RBV theory is utilized as a theoretical foundation for the framework. The theory eases understand how the ZIST might well have substantial positive effects of benefits through

the implementation and improvement of (competitive advantage) on organizational performance (Chenhall, 2005; Gimbert, et al., 2010; Franco-Santos, et al., 2012).

The framework proposes that ZIST influences ZP, and zakat culture ZC can enhance the relationship between ZIST and ZP, As mentioned above, there are several studies which have investigated the effect of technology on organizational performance. However, to the researcher's knowledge, the researcher has identified an issue whereby no studies have been conducted to investigate the ZIST and ZC role with ZP through the implementation of RBV theory between the independent variables and the dependent variable that conceptualize Zakat performance in terms of financial and non-financial performance. To overcome this issue and to establish credibility between ZIST and ZP, an intermediate variable such as ZC has been introduced, the proposed theoretical framework is depicted in the next Figure.

zakat information system Technology Model

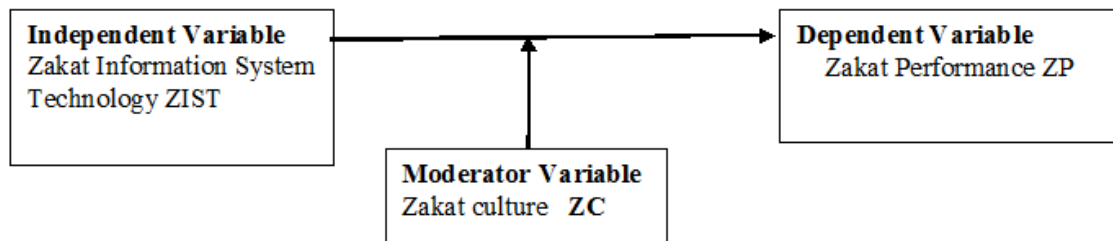


Figure 1 Proposed Theoretical Framework Performance

Zakat Information System Technology Design, Zakat Culture and Zakat Performance

In this research, hypotheses are proposed to describe the relationship between Zakat information system technology (ZIST) and Zakat Performance (ZP). The research hypotheses also address the effect of zakat Culture (ZC) in moderating the relationship between Zakat information system technology (ZIST) and Zakat Performance (ZP).

To develop the hypotheses, the resource-based view theory is the basis of the theoretical framework.

Therefore, this paper intends to find out the relationship between Zakat information system technology (ZIST) and Zakat Performance (ZP) moderating by Zakat Culture (ZC). The following hypotheses are developed; Therefore, it is hypothesized that:

H 1: There is a significant relationship between Zakat information system technology (ZIST) and Zakat Performance (ZP).

H 2: There is a significant relationship between Zakat information system technology (ZIST) and Zakat Performance (ZP) moderating by Zakat Culture (ZC).

Conclusion

This paper has advanced a proposed theoretical framework attempting to answer pertinent objectives. This paper unravelled ZIST various conceptualization and its claimed information characteristics

In short, this study seeks to investigate the impact of Zakat information system Technology (ZIST) on Zakat performance (ZP) moderating by Zakat Culture utilizing by the application of the resource-

based view (RBV) theory framework. That approach has tried to build a conceptual model that assists explain how Zakat information system has effects on Zakat performance.

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