

THE RELATIONSHIP BETWEEN IMPOSED ACCOUNTABILITY AND ELECTIVE ACCOUNTABILITY ON CORPORATE ZAKAT PAYMENT AMONG MALAYSIAN SHARIAH COMPLIANCE COMPANY: A PROPOSED STUDY

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Article history

Received date : 18-11-2024

Revised date : 19-11-2024

Accepted date : 25-12-2024

Published date : 15-2-2025

To cite this document:

Ab Rahman, S. M. (2025). The relationship between imposed accountability and elective accountability on corporate zakat payment among Malaysian Shariah Compliance Company: A proposed study. *Journal of Islamic, Social, Economics and Development (JISED)*, 10 (69), 506 - 514.

Abstract: *Zakah is one of the main religious dues in Islam. Zakah does not only purify one's wealth but also a mechanism to uplift the socio-economy of the ummah. Zakah is one of the five pillars of the Islamic faith, which is an obligatory form of "charity", and every Muslim is expected to contribute. The use of zakah is not only to purify property but to purify the hearts of zakah payers from selfishness and wealth greed. According to National Fatwa Committee, business entities that formed the principle of syakhsiyyah i'tibariyyah (legal entity) are obliged to pay zakah under the principle of khultah (group ownership). However, factors that influence a business entity's zakah payment are still not properly defined, and very limited research done on this. Malaysian zakah institution still faces several obstacles to increasing the collection of business zakat. Most of the previous studies on this issue they do not in more detail about the factor of imposed accountability, and elective accountability. Hence, the purpose of this research is to propose a conceptual framework on corporate zakat payment decisions. This research also applies Institutional work theory (IWT). The aim of this research is to identify business zakah payment influencing factors in business entities and take Shariah Compliance Companies as research subjects and decision makers on behalf company in Shariah Compliance Companies as a research object.*

Keywords: *Zakah Collection, Institutional work theory (IWT), imposed accountability, elective accountability and Zakah.*

Introduction

Zakah is a pillar of Islamic social finance. Moreover, tax on wealth and income, Zakah is a kind of obligatory aims-giving. Islamic social financial tools particularly wakq (Islamic waqf) and Zakah (it was compulsory donations or payments payable by all Muslims who have more than nisab wealth which is a threshold or exemption limit) can effectively support Sustainable Development Goals (SDGs) if developed properly, managed and utilized with transparency, accountability and efficiency by (Benedikter, 2011).

Zakah is the third and obligatory rule of Islam for Muslims who fulfill all the requirements. Zakah is “that portion of a man’s wealth is designated for the poor” (Azeez, 2003). It is mandatory for every Muslim that has stable finances to pay Zakah to the poor and also needy said (Afzal, & Akram, 2014). According to Islam, Zakah is known to be paid to purify wealth. Thus, Muslims that have enough wealth has to give a little amount of their wealth for example 2.5%. So, it is responsible for the rich people to help the poor by helping them in every way possible. According to Abu Ubayds, the Zakah institution is the cornerstone of Islamic finance in the economic system where Zakah has been described as a major source of public finance and a critical component of socioeconomic justice. Zakah is a source of public revenue that plays a unique role in public finance (Ugi 2005:169). According to M.A.Manan (1983), Zakah can eliminate glaring wealth inequalities, resulting in gradual redistribution and a significant reduction in inflationary tendencies. Zakah also helps with debt relief and price stability. Zakah funds, if saved in times of prosperity, can help society in times of need. Furthermore, Zakah has significant humanitarian and sociopolitical significance (Yusuf, 2006).

Companies or business entities are obligated to pay the Zakah when the business is owned by Muslims, the business is owned by an Independent Muslim. perfectly owned, there is enough nisab. Quite haul (even a qamariah year or 354.3 days) and the Zakah rate on the company is 2.5%. Therefore, the joint venture between Muslims and non-Muslims is compulsory on the number of shares owned by Muslims only based on the net income assessed after adjustment and rejection of the items.

When the Muslim gives Zakah, it will acknowledge that everything that is owned by Allah s.w.t, and so that we can use it to remember Allah s.w.t. and help those in poor. Based on (Chapra, 1979), the benefit of Zakah is it can clean one’s character from being a miser. Apart from compulsory payment, Zakah also brings much importance because it will help us learn self-discipline, free from desire and excessive greed. The benefit the giving the Zakah is it purifies their wealth as Allah says in the Qur’an, it keeps one away from sin and saves the giver from the moral ill arising from the love and greed of wealth and through Zakah, the poor have cared for these include widows, orphans, the disabled, the needy and the destitute. According to (Ahmed, 2008) it helps in the purification of the heart. After that, Zakah also helps in reducing poverty in society.

Problem Statement

Zakah is being paid by Muslims to reduce poverty and promotes equitable sharing of wealth said (Taheri, 2001). In addition, Zakah on business is one of the Zakah on wealth. Corporate Zakah is a major contributor to Zakah collection in Malaysia, especially in Wilayah Persekutuan. According to (PPZ-MAIWP, 2017) total corporate Zakah payment amounted to RM 106,303,269.21 Zakah payment starts to decrease which is RM 118,140,629.41, and for the following year, 2019 also decreases which are RM 114,096,123.42 based on (PPZ-MAIWP, 2019). Generally, corporate Zakah is a responsibility performed by a business entity in fulfilling

Islamic law. In Malaysia, the law of corporate *zakat* as a '*itibariyyah*' and not as a witness against *ityah*, has been repeatedly discussed in the past and contemporary fuqaha (Chik, M.Z & Tharin M., A.R., 2018). These differing perspectives may influence corporate management capability on the need to make Zakah payment as one of the mechanisms for corporations to contribute towards socio-economic development.

The main issue based on this situation is the collection of Zakah funds is yet to be effective and even though there are many businesses in Malaysia but still the Zakah collection on businesses is less and not optimal said (Zuraidah, 2019). This is because some of companies are paying for their Zakah business and some of them do not pay for their Zakah business. In motivating corporations to make Zakah payment decisions, past studies (Arshard et al., 2019) found that corporations are motivated to pay Zakah due to tax exemptions given by the Inland Revenue. Another significant initiative is known as *Wakalah* under the Islamic Religious Council, WP. In Malaysia, *Wakalah* is a (reinstatement) Zakah refund policy by the Islamic Religious Council, WP for entities that pay Zakah to PPZ- MAIWP to be distributed to eligible donors, including paying by companies. In Malaysia, *Wakalah* is a policy of returning Zakah warfare by the Islamic Religious Council, WP to entities that pay Zakah to PP MAIWP for distribution to eligible donors, including to corporate Zakah payers (PPZ, 2019). However, based on the statistics on corporate *zakat* payment, these initiatives have not been able to sustain continued growth for corporate Zakah contributions. Unfortunately, it still has the situation of company pay and not paying *zakat*. According to Adibah and Joni (2016), Malaysia has the most PLCs in ASEAN, populating both the Main Market and the ACE Market on the Bursa Malaysia. Over the last decade, the investment management industry has also grown by double digits. Assets under management increased by 21.2% per year, rising from RM55.2 billion in 2000 to RM377.4 billion in 2010, primarily due to the unit trust industry. In 2016, there were 895 Syariah compliance companies among Malaysia's 923 listed companies. However, PLC Zakah compliance remains low. Only 117 of the 892 companies are owned by Muslims, and only 17 have Zakah disclosure in their reporting.

Corporations are accountable to demonstrate that the funds have been managed efficiently and effectively toward socioeconomic development. In motivating corporations to voluntarily communicate their accountability performance (impose accountability and elective accountability), a mechanism needs to be in place to increase awareness among the public to demand information on the beneficial outcomes achieved. Based on this contention, this research proposes to Model of Corporate Zakah Payment Decision perspective on value-based and focus for selected corporations. This research allows PPZ to act on behalf of the public to assess whether these public benefits are achieved. Concurrently, the research can also serve as a guide for corporations to provide relevant information as past studies highlighted the challenges faced by organizations in understanding the public's information needs.

Most of the previous studies conducted on business Zakah in Malaysia focus on various fields including theory (Mujaini, 1995; Mujitahir, 2003), legal and compliance, accounting (Rahim, 2003; Saad, 2010), and Islamic awareness and conduct (Abioye, 2012; Mohd et al., 2004; Sanep and Hairunnizam, 2005). Many researchers have previously used planned behavior theory to see what factors influence corporate pay for Zakah. However, there are very limited studies that examine the value that stakeholders and well-being can have on the back of the Zakah payment by the company. What value will be created from their Zakah payment? Therefore, this study attempts to fill this gap by focusing on the institutional work (impose accountability and elective accountability) perspective on value based corporate Zakah payment decisions.

Research Objective

This research attempts to attain a few objectives which are all these goals must be considered to make certain the finding is accurate with what researchers are trying to find. The objective of the study is as follows:

- i. To examine the relationship between imposed accountability and Corporate Zakah Payment Decisions.
- ii. To examine the relationship between elective accountability and Corporate Zakah Payment Decisions.

Research Question

The following are the research question for this study:

- i. Does imposed accountability influence the Corporate Zakah Payment Decision?
- ii. Does elective accountability influence the Corporate Zakah Payment Decision?

Literature Review

The Underpinning Theory of Institutional Work and Corporate Zakat Payment Decision.

Lawrence & Suddaby, (2006) stated that institutional work can be defined as the purposive action of individuals and organizations aimed at creating and disrupting institutions and maintaining them. The institutional approach to organizational theory is traditionally concerned with relationships among organizations and providing a firm account of the process through which institutions govern action and the areas in which they operate. Moreover, it is also known as an interesting direction for the study of organizational institutions, not because it represents a 'new' idea, but because it connects an earlier set of ideas, opens up new possibilities for conversation, and in doing so points to new questions. Institutional work also highlights the intentional actions taken in relation to the institution, some of which are very visible and dramatic, as is often illustrated in institutional entrepreneurship research, but are mostly invisible and often lack interest, such as compromises actors trying to maintain institutional arrangements in daily adjustments, and adaptations.

Besides that, institutional work embraces these traditional concerns on expanding institutional entrepreneurship, shifting their focus to understanding how actions affect institutions, bridging, linking, and institutional change and innovation, and institutionalization, studies of institutional work related to practical actions in which institutions are, maintained, and disrupted. Then, much of the promise of institutional work as a research area is to establish a broader agency vision in relation to the institution, which avoids portraying the perpetrator as either "cultural dopes" trapped by institutional arrangements, or as hypothermic institutional entrepreneurs. Based on (Greenwood, Oliver, Sahlin & Suddaby, 2008) states that even though the institutional theory has become a standard reference point in contemporary organizational theory textbooks, it has failed to influence the practical discussion of organizational managers and members outside the academy. words (Miner, 2003).

The studies on institutional work have the potential not only to positively influence scholarly discussions within the institutional community, but also to generate conversations that address the interests of those who work in them and who study institutions and organizations. This institutional work theory was applied in the present study to examine the factor of corporate responsibility and motivating corporate Zakah payment on business.

Impose accountability

The concept of trust, defined as ‘a belief in the reliability, truth or ability of something or someone’ (Hyndman and McKillop, 2018, p.7), has received considerable attention in accounting research. While it has been suggested that accounting can both complement and substitute for trust (Emsley and Kidon, 2007; Free, 2008), accounting has also been described as a trust-building technology (Vosselman and van der Meer-Kooistra, 2009) and there is much evidence that effective accountability can complement trust (e.g. Bogt and Tillema, 2016). Indeed, after reviewing 793 papers related to trust and accounting, Baldvinsdottir et al. (2011) concluded that accounting practices are crucial in influencing trust, both positively and negatively. For this study, under imposed accountability pressure, were chosen as a factor that influences Corporate Zakah Payment decision.

Elective accountability

Some elective modes of charity accountability are identified in the literature, although they are generally less well-researched. Unlike imposed accountability, which prioritizes the information needs of high-salience stakeholders, elective accountability aims to connect with low-salience stakeholders such as small donors, beneficiaries, and the public (Cordery and Baskerville, 2011). Often this elective accountability is less formal and structured in its form and content, and more mission-oriented in focusing on the long-term outcomes of charities’ activities for beneficiaries and society (Laughlin, 1996; O’Dwyer and Unerman, 2007). It can also incorporate ‘emotive disclosures’ such as personal testimonies and photographs (Langton and West, 2016).

It has been suggested that ‘grassroots’ (or ‘relational’ or ‘face-to-face’) accountability can be an appropriate elective means of delivering performance accountability to stakeholders who have limited powers to hold charities to account (Awio et al., 2011; O’Leary, 2017; Nowland-Foreman, 2018). Grassroots accountability is less about formal reporting and more about informal, direct, and participative interaction with stakeholders. Since it focuses on making charities’ actions and outcomes observable, grassroots accountability affects accountability of a thousand eyes, rather than a thousand tick boxes’ (Nowland-Foreman, 2018, p. 65). However, while such direct and informal modes of accountability are potentially useful in public accountability, it has been noted that they can prove ineffective due to difficulties in engaging the public and understanding what information will meet their needs (Hyndman and McConville, 2018). For this study, under elective accountability pressure, were chosen as factors that influence Corporate Zakah Payment decisions.

Proposed Framework

There are three independent variables which are imposed accountability, and elective accountability while corporate Zakah payment decision is used as dependent variables.

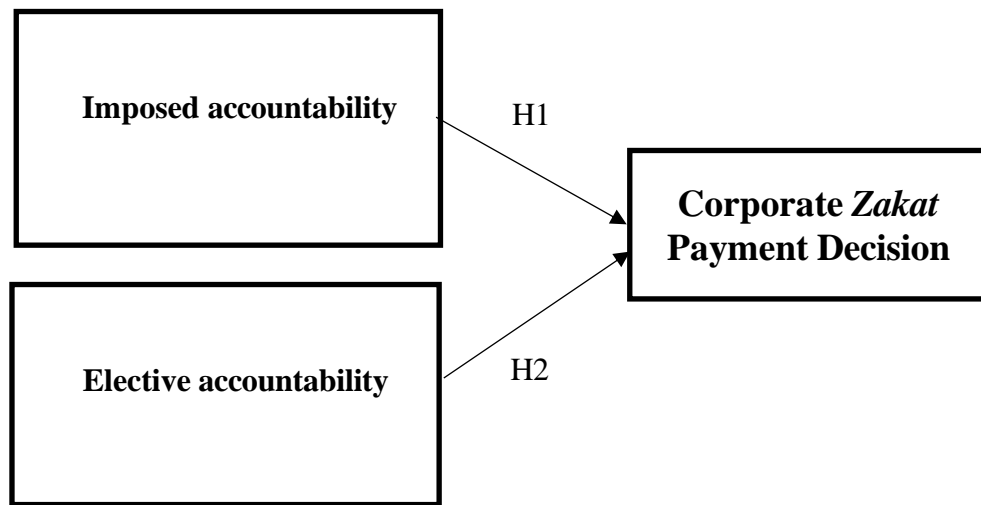


Figure 1 Proposed Framework

Hypothesis Development

H1: There is a positive relationship between imposed accountability and corporate Zakah payment decisions.

H2: There is a positive relationship between elective accountability and corporate Zakah payment decisions.

Methodology

This study examined the relationship between the research variables as described in the research framework (Figure 1) which can be categorized as a correlation study. Moreover, a survey along with a quantitative analysis method is the most appropriate methodology for this study. As the purpose of this study is to predict and explain the nature of the relationship between variables and test the theory, this study chose to use a quantitative approach (Leedy & Ormrod, 2005). According to Creswell (2009), the quantitative approach is very helpful to evaluate or verify theories, find out significant variables for future study, associating variables set by questions or hypotheses, and employing criteria of validity and reliability and statistical processes. Additionally, a survey method provides a quick, efficient, and accurate means of assessment of information about the population of interest. This method allows the researcher to gather data from the respondents who are geographically dispersed.

Quantitative research is defined as "Explaining phenomena by collecting numerical data that are analyzed using mathematically based methods (in particular statistics)" which is a method that describes the phenomenon by collecting data numerically and then analyzing using basic mathematical methods or more specifically statistics. The quantitative study will conduct in two phases, the first phase will be done to achieve the objective of this study which is to understand the business Zakah payment scenario by corporate and select Shariah Compliance Companies in Malaysia and make an analysis of the potential of Zakah collection in Shariah Compliance Companies segment in Malaysia. While the second phase involves a field study that is the backbone of this study to meet the first, and second, objectives of the study, namely identifying Zakah payment factors, identifying the impact of imposed accountability, and elective accountability, on Zakah payment tendencies and developing payment models of Zakah corporate payment decision.

Conclusion

This study proposed a conceptual framework where three factors that can drive the decision to pay zakat by corporate obtained, namely impose accountability, and elective accountability factors have their respective indicators and are translated into the conceptual framework of the Corporate Zakat Payment Decision Model perspective on value-based as illustrated in Figure 1. This conceptual framework is translated in the form of a theoretical model adapted to the empirical method approach.

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