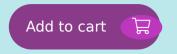
Enter your search terms here



Advanced search

<u>Home</u> / <u>Journals</u> / <u>Journal of Islamic Accounting and Business Research</u> / <u>Volume 2 Issue 1</u> / A framework to analyse the efficiency and governance of zakat institutions

To read this content please select one of the options below:



32.00€ (excl. tax) 30 days to view and download





A framework to analyse the efficiency and governance of zakat institutions

DOWNLOADS

10184

Norazlina Abd. Wahab, Abdul Rahim Abdul Rahman

<u>Journal of Islamic Accounting and</u> Business Research

ISSN: 1759-0817

Afticle publication date: 19 April 2011

Standard
Serial

Number.)

Abstract

Purpose

This paper aims to present a conceptual model on the efficiency and governance of zakat institutions that are responsible in collecting, managing and distributing zakat in Malaysia. Zakat is an Islamic religious "tax" charged on the rich and well-to-do members of the community for distribution to the poor and the needy as well as other beneficiaries based on certain established criteria according to the Qur'an. The main aim of zakat is to protect the socioeconomic welfare of the poor and the needy.

Design/methodology/approach

The paper reviews and synthesises the relevant literature on efficiency, governance and zakat. The paper then developed and proposed a conceptual model to study the efficiency and governance of zakat institutions.

Findings

The paper identifies the appropriate methods to evaluate efficiency and governance of zakat institutions. Such evaluations are crucial for the Islamic financial system to function effectively in order to achieve the noble objectives of socio-economic justice through proper distribution of wealth.

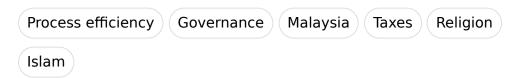
Originality/value

This paper presents a conceptual model of efficiency and

We are using cookies to give you the best experience on our website, but you are free to manage these at any time. To continue with our standard settings click "Accept". To find out more and manage your cookies, click "Manage cookies".



Keywords



Citation

Wahab, N.A. and Rahim Abdul Rahman, A. (2011), "A framework to analyse the efficiency and governance of zakat institutions", Journal of Islamic Accounting and Business Research, Vol. 2 No. 1, pp. 43-62. https://doi.org/10.1108/17590811111129508



Publisher: Emerald Group Publishing Limited Copyright © 2011, Emerald Group Publishing Limited

