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BEHAVIOURAL INTENTION OF ZAKAT PARTICIPANTS TOWARDS THE ZAKAT FUND IN MOROCCO
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Abstract

Purpose — Currently, there is neither a formal zakat system nor a zakat institution in Morocco. However, in recent years, discussions have intensified regarding the establishment of a national zakat fund in the Kingdom. In this regard, the paper attempts to fill the gap by examining the factors determining the intention of Moroccans to pay their zakat obligations to the national zakat fund. **Design/Methodology/Approach** — The present study adopts a quantitative research design based on the theory of planned behaviour (TPB). A relevant questionnaire was designed and distributed to zakat believers in Morocco. Structural equation modelling (SEM) was used to analyse the data collected. **Findings** — The study found that most of the zakat believers have basic knowledge of zakat as a religious obligation and that there is a need for proper education on zakat. Additionally, among the variables studied, only attitude has a significant positive impact on the intention of Moroccans to pay their zakat obligations to the zakat national fund. **Originality/Value** — This study is unique in nature as it is the first study to explore individuals' intention in Morocco to pay their zakat obligations to a national zakat fund based on the TPB. **Research Limitations/Implications** — The primary limitation of this research is its scope. The study focuses on individual contributors only. Further studies might target businesses and Islamic financial institutions as potential donors. **Practical Implications** — The paper suggests some recommendations aiming to increase confidence in the zakat fund and building a positive attitude among the muzakkīs (zakat payers). © Mohamed Hamza Ghaouri, Salina Kassim, Anwar Hasan Abdullah Othman and Habeebullah Zakariyah.

Author Keywords

Behavioural intention; Muzakkīs; Theory of planned behaviour; Trust; Zakat

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