Enhancing Quality Research & Innovation for Societal Development
practical issue that will confront the management of zakat collection and disbursement. Should the surplus fund be left idle, or invested to further increase wealth? The answers may be referred to in authoritative literature. There are two objectives of the study: (1) to give guidelines on the issue of investability of zakat fund based on the views of the proponents and opponents from among the ulama’ (Muslim and Islamic religious scholars) in the literature. The study obtained views from Islamic jurisprudence tertiary students (n=33) about the issue through a short survey. The results indicated that while majority of respondents agreed to allow zakat surplus to be invested for the benefits of the zakat recipients; some respondents insisted zakat fund, must be distributed to zakat qualified recipients only, regardless of the benefits and advantages. They worried that the zakat authority could not follow the conditions when it investing zakat surplus. For future research, the study suggests to interview contemporary Muslim scholars and zakat practitioners to search for alternatives for zakat surplus investment.

**P-235 Social Entrepreneurship and Sustainable Competitive Advantage: An Islamic Perspective**

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This study evaluates from an Islamic perspective the role of social entrepreneurship in offering sustainable competitive advantage to firms. Social entrepreneurship is an integrated concept of commercial entrepreneurship that addresses the triple bottom line (3BL), namely profit, people and planet. Thus, it provides better position for firms to outcompete the rivals on long term basis. Meeting the needs of the stakeholders’ needs (including the natural environment) is vital to ensure sustainability. This concept is in line with Islamic perspective that emphasized on *Tawhidic* (oneness of Allah) paradigm, the fiduciary role as servant and vicegerent of Allah, and the relationship with other creatures. The Islamic perspective also views to sustain competitive advantage through social entrepreneurship is the integration of the belief system of Islam, organizational realities, and the nature of man. Man plays a critical role in integrating Islam into organizational realities. Hence, the most apparent element that needs to be Islamized is man who is managing, coordinating, and making the objectives a successful reality. The Qur’an has outlined ways and means of managing competitiveness that established justice, fairness and harmony.

**P-236 Enhancing corporate leadership of zakat management and administration in Malaysia: the effect of quality leadership on management and administration of Pusat Pungutan Zakat, Federal Territory Islamic Council**

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The study examined the effect of quality leadership on the management and administration of Pusat Pungutan Zakat (PPZ) on zakat collection. The study used qualitative (personal interview) and quantitative (survey) and it was conducted within three months. Respondents for the personal interview comprised senior executives of PPZ. The results from the personal interview were used to develop questionnaire. The results from the personal interview indicated that monetary benefits, friendly customer service, good working environment and organizational image are very important factors for an effective leadership. The questionnaire was administered on officers and staff of PPZ, zakat payers and prospective zakat payers. The survey results also confirmed the four factors for effective quality leadership. The study suggests the future research to expand the scope and depth of effective leadership factors and also to include other zakat collection centres in Malaysia.