



Ministry of Research, Technology, and Higher Education
Faculty of Economics Universitas Andalas

Certificate of Appreciation

awarded to
Yurniwati

Presenter

ICBE 2019

The 4th International Conference
on Business and Economics

"Business Growth and Sustainable Development Goals in Emerging Market Economies"

Grand Inna Padang, West Sumatera - Indonesia, November 11th - 12th, 2019.



Dr. Harif Amali Rivai, SE., M.Si.
Dean of Economic Faculty



Dr. Fauzan Misra, SE., M.Sc., Ak. CA.
Conference Chair





Ministry of Research, Technology, and Higher Education
Faculty of Economics Universitas Andalas

Book of Abstracts



ICBE

2019

The 4th
International
Conference
on Business
and Economics

*"Business Growth and Sustainable Development Goals
in Emerging Market Economies"*



November 11th - 12th, 2019
Padang, West Sumatera - Indonesia

Zakat Distribution Channels: Exploring Zakat Payers' Preferences

Yurniwati¹, Vima Tista Putriana²

{yurniwati.fekon.unand@gmail.com¹, vimaputriana@eb.unand.ac.id²}

Andalas University

Abstract. This research aims to explore determinants of zakat payers' preference in choosing zakat distribution channels. This research employs self-completion questionnaires to collect data and involves around 40 respondents in Padang. The result of this research help improve the existing conceptual framework developed based on the initial research undertaken in 2018. The findings of the research suggest that an important determinant to be included in the existing framework (i.e. accessibility of zakat institutions), besides zakat literacy, trust, and income level. Traditions should be considered more as a consequence of lacked of zakat literacy rather than determinant on its own. Moreover, the influence of zakat literacy and trust are actually moderated by income level. This research contributes to the development of literature on zakat in Indonesia by improving the existing conceptual framework for studying determinants of zakat payers' preference in Indonesia in choosing zakat distribution channels that can be tested in a larger population.

Keywords: Zakat, Zakat Payers' Preferences, Zakat Distribution, Determinants.