The Influence of Information Technology on The Payment of Zakat in Melaka

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Abstract
The development of information and communication technology (ICT) has brought various benefits and conveniences to daily affairs. In addition to the communication platform, ICT is an efficient payment medium because it saves cost and time. Zakat institutions are also no exception in applying digital platforms as one of the mediums of zakat payment. Therefore, this study aims to identify the influence of information technology on the payment of zakat at the Malacca Zakat Center (PZM). The study was carried out quantitatively using a survey design with a sample size of 145 people consisting of Muslim residents aged 25 and 56 years old. Questionnaire sets were distributed to respondents in Melaka's three central districts: Alor Gajah, Melaka Tengah, and Jasin. The study results show that the Muslim community knows zakat payment activities. Furthermore, the determining factors studied showed a positive relationship to the payment of zakat in PZM, namely service quality (r=0.352, p=0.01) and information technology (r=0.408, p=0.01). Therefore, the application of efficient service quality and the information technology facilities offered can influence the payment of zakat by the community, further leading to an increase in the zakat collection rate in PZM.
Keywords: Collection, Distribution, Payment, Services, Information Technology

Introduction
Zakat plays an essential role in overcoming the wealth distribution imbalance, catalyzing the gradual redistribution of wealth, and curbing inflationary tendencies (Eza & Rizal, 2011). A high collection of zakat can develop the economy and eradicate poverty in the Muslim community (Firdaus, 2017). Therefore, the PZM needs to improve the zakat management system to be more systematic and efficient in line with current developments through information technology so that the zakat institution becomes a catalyst for the economy of

Muslims. The effective management of zakat institutions is beneficial in improving the effectiveness of zakat collection and distribution, which is the primary mission of improving the socioeconomics of the local community. A study by Hairunnizam et al (2017) proves that one of the main factors influencing individuals to pay zakat formally is the efficiency of zakat management. This fact is supported by Muda et al (2010), who stated that the factors that encourage confidence in zakat institutions are efficiency, influence, and transparency in their management. This finding is also consistent with the study by (Rahim et al., 2012). They found that essential elements that affect the payment of zakat to formal institutions are accountability, transparency, fairness, and responsibility. Zakat institutions must display a transparent attitude in administration to get a good image.

Zakat institutions need to pay due attention to the level of public confidence and trust by improving the system of zakat collection and distribution effectively and productively (Shahir & Adibah, 2010). According to Anuar (2008), the community's perception of the effectiveness of the State Islamic Religious Council (MAIN) is one of the factors that can influence the rate of zakat collection by zakat institutions. Hairunnizam et al.'s study (2017) shows a positive relationship between the perception of zakat payers towards the management of zakat institutions and the rate of zakat payments issued to formal institutions. In other words, the better the individual's perception of the service quality of the zakat institution, the higher his confidence to pay zakat to the zakat institution, and vice versa (Hairunnizam & Sanep, 2014). In addition, continuous promotion and exposure related to zakat are also seen to help zakat institutions increase zakat collection. According to Adibah (2016), the higher the exposure to zakat received by an individual, the more inclined he is toward compliance with paying zakat. The approach taken to convey messages related to zakat, such as sermons, lectures, forums, pamphlet distribution, seminars, installation of banners, and so on, is seen to have contributed to the increase in the number of payers.

A more comprehensive study needs to be done to identify the factors that affect the payment of zakat in PZM. This is expected to help PZM and zakat institutions in other states to increase the number of zakat payers and subsequently improve the management and administration of zakat institutions. The institution of zakat in Malaysia today is faced with big issues and challenges compared to zakat management in the past, especially in inviting and convincing the Muslim community to pay zakat (Firdaus, 2017). According to Hairunnizam & Sanep (2014), the community has widely implemented the payment of zakat through formal institutions. Nevertheless, there are still a few people who choose to pay zakat directly to asnaf due to the problem of dissatisfaction and distrust of the community towards the service system provided by zakat institutions. This problem of zakat payment leakage can happen either by not paying zakat to the appointed institution or paying zakat directly to the asnaf (Firdaus, 2017). Therefore, appropriate strategies and techniques must be implemented to create confidence and awareness among zakat payers towards zakat institutions to manage zakat affairs.

The analysis carried out on the zakat payment collection report in Malacca for the years 2016 to 2021 shows that the number of zakat payers is still modest compared to the total Muslim population in Malacca, which exceeds half a million people

Table 1
Statistic of Zakat Collection in Malacca, 2016-2018 (Source: Website of JAWHAR)

| YEAR | 2016 | | 2017 | | 2018 | |
| | COLLECTION (RM) | NO. OF PAYER | COLLECTION (RM) | NO. OF PAYER | COLLECTION (RM) | NO. OF PAYER |
TYPE						
Zakat Fitrah	3,716,188.50	554,655	3,842,336.10	573,483	3,926,608.70	586,061
Income	39,623,568.36	32,680	44,601,458.50	34,551	51,890,482.58	35,264
Saving	13,149,704.32	6,686	14,151,004.45	6,793	13,781,885.36	7,264
Business	12,316,086.87	1,664	21,206,155.88	1,801	16,499,639.25	2,529
Gold-Silver	716,427.44	1,033	771,424.28	1,066	742,895.62	1,180
Stock	861,170.48	493	908,088.91	434	875,743.63	427
Livestock	77,483.00	39	82,747.00	43	70,615.60	37
Agriculture	76,338.25	114	35,316.80	72	27,141.00	95
Total	**70,536,967.22**	**597,364**	**85,598,531.92**	**618,243**	**87,815,011.74**	**632,857**

Table 2
Statistic of Zakat Collection in Malacca, 2019-2021 (Source: Website of JAWHAR)

| YEAR | 2019 | | 2020 | | 2021 | |
| | COLLECTION (RM) | NO. OF PAYER | COLLECTION (RM) | NO. OF PAYER | COLLECTION (RM) | NO. OF PAYER |
TYPE						
Zakat Fitrah	4,516,113.00	608,634	4,807,684.00	633,302	5,045,782.00	661,703
Income	57,095,698.80	36,065	57,991,597.63	34,083	60,398,014.50	31,806
Saving	15,415,391.15	7,942	16,549,682.73	8,102	19,594,123.77	11,429
Business	20,080,102.75	2,934	19,327,436.37	4,514	18,748,179.04	5,293
Gold-Silver	889,393.24	1,322	1,160,383.37	1,496	1,375,578.43	1,804
Stock	707,749.84	324	750,964.53	469	762,365.50	540
Livestock	89,000.00	37	92,710.00	45	91,675.00	47
Agriculture	43,056.85	126	40,553.25	112	61,609.63	157
Total	98,836,505.63	657,384	100,721,011.88	682,123	106,077,327.87	712,779

Suppose it is estimated that those qualified to pay zakat are only around 20% of the Muslim population in Malacca, which is 100,000 people. In that case, the percentage of zakat payers is still at a moderate level which is less than 40%. Therefore, the question is, what factors affect the level of zakat payment at the Malacca Zakat Center. Thus, this study is essential in identifying those factors and formulating an effective strategy to increase further the number of zakat payers at the Malacca Zakat Center. Indirectly, this will contribute to an increase in the amount of zakat collection while helping more individuals and groups in need.

Literature Review
In this study, two determining factors are seen to have the potential to influence the payment of zakat at the Melaka Zakat Center, namely, service quality and information technology. The determination of these factors is based on the highlights of the literature, which can be formulated as follows

a) **Service Quality and Zakat Payment**
As a philanthropy platform, zakat institutions are not silent about current issues always criticized by the community, especially regarding the quality of service and zakat payment.

Nevertheless, from time to time, various changes and developments are made to increase the confidence of zakat payers to continue fulfilling their zakat obligations. Accordingly, zakat institutions need to implement appropriate strategies and approaches to increase confidence and awareness among the community towards zakat services and management in Malaysia. According to Khairul et al (2021), digital platforms are seen as a potential alternative to increase community trust and confidence in zakat institutions' competence, credibility, and transparency. If examined, many studies have been done on the perception of the management of zakat institutions. For example, a study by Anuar (2008) shows that the issue of the community's perception of the effectiveness of the State Islamic Religious Council (MAIN) is one of the factors that lower the rate of zakat collection by zakat centers because some people take a simple and quick step by distributing zakat directly to asnaf. This study also found that a good public perception of the zakat center will increase the payment of zakat to the zakat center and vice versa. On the other hand, if the public perception is not good, it will lower the zakat collection rate by the zakat center.

A study conducted by Hairunnizam et. al (2009) shows that most respondents do not pay zakat, possibly because they are not satisfied with the quality of service provided by zakat institutions. Nevertheless, Sanep & Hairunnizam (2005) study shows that the community's satisfaction with the management of zakat centers is positive for formal institutions. However, the spread of the covid-19 epidemic also affects zakat institutions when the poverty rate and those affected by health problems increase. This situation will significantly impact zakat collection, decreasing (Fathullah, 2021). Therefore, Zakat Institutions such as Pusat Zakat Melaka must provide the best service to the community by encouraging them to pay zakat. PZM needs to increase activities that involve the community, such as opening temporary counters in potential areas, advertising and promoting consultation and assessment services, and using mosques as centers for zakat activities (Halim et. al., 2014). A study conducted by Kamil (2009) proved that improving the quality of service has a positive impact on zakat payers. Furthermore, the perception of positive service quality will attract zakat payers to deal with the institution. Customer satisfaction is an essential factor at the core of an institution's success so that it is more committed to improving the quality of customer service (Azimatun et. al., 2012).

b) Information Technology

Developments in the field of information technology have increased the amount of zakat collection every year. Innovative approaches and continuous improvement of information technology through various payment channels such as online and electronic systems are seen to facilitate business and increase the collection of zakat payers. Muhsin & Hairullfazli (2019) explained that technology is essential in disseminating information and promoting zakat. Indirectly, information technology can potentially increase the number of zakat payers and existing services to be more efficient. However, a study by Fisol & Nasir (2021) argues that there is a difference in the total number of zakat collection methods using FinTech technology among State Islamic Religious Council institutions. This is because the lack of maximum use of FinTech technology by zakat institutions is detrimental to the Muslim community and the zakat institutions. Therefore, state zakat institutions need to be more innovative so that zakat collection can be maximized yearly.

While the study of Riayati et. al (2022) shows that the user-friendly e-Zakat system can increase the trust and performance of zakat payment in any situation, even without face-to-face guidance from zakat center staff, nevertheless, Zakat Institutions need to identify and

improve and fix the weaknesses of the existing e-Zakat portal to ensure that the usability of the E-Zakat portal can be improved in line with Industry Revolution 4.0. This is because the user-friendly application can increase its usability and attract more zakat payers, especially among young zakat payers. In addition, the integration of information technology through effective infographics is not only able to empower zakat institutions as trustees. However, it can also help promote zakat institutions as institutions trusted by the community to eradicate poverty. Therefore, the community will recognize the image of the zakat institution in increasing trust with the increase of zakat payers throughout Malaysia. Therefore, efforts and initiatives through infographics on social media or websites by zakat institutions coincide with the current world that requires fast and immediate information (Aliff et al., 2020).

Innovation and technology facilitate the implementation of zakat worship. There are no more excuses such as traffic jams, difficulty finding parking, waiting in long queues, etc. With internet availability, it should no longer be difficult to pay zakat (Hamizul & Noormazla, 2012). It is supported by the study of (Noraidah et al., 2009). They found that technological advances that are growing can indirectly help the development and development of the use of e-government. This can be proven by users' confidence in e-government with the facilities provided online. The existing facility will undoubtedly increase the number of online service users. It also impacts users of the zakat website, whether from zakat management, payers, zakat recipients, and the general public. Furthermore, a study conducted by Khadijah et al. (2013) regarding online zakat payment concluded that using the online zakat payment method is faster than paying at the zakat counter. It facilitates the payment of zakat more effectively than the manual method of paying zakat at the counter. According to him, the study results show that users take advantage of information related to zakat from websites or the technological facilities provided by zakat centers.

Demographic factors also have an impact on determining the study of zakat payment. A study conducted by Hairunnizam et al (2007) states that demographic factors play a role in zakat collection. His study mentions that the older a person is, the more the rate of zakat payment made to the zakat center will increase. It may show that when a person has been working for a long time and has a higher income, the probability of a person paying zakat is very high. Education is closely related to knowledge and understanding, so the higher a person's education, the more a person's knowledge or understanding of something will increase. In conclusion, the level of education has a positive relationship with the zakat payment factor, where the higher a person's level of education, the higher the level of a person's tendency to pay zakat through zakat institutions or other formal institutions (Diana, 2017).

Research Methodology
This study was conducted on the Muslim population around the three central districts in Melaka, namely Alor Gajah, Melaka Tengah, and Jasin. Their selection as a study sample is that they are potential candidates to contribute to the payment of zakat in PZM. Based on the table of Krejci & Morgan (1970), the sample size was 145 people, and the study sample selection was made using a random sampling technique. This study also uses a survey design where questionnaires will be submitted to selected respondents to obtain the data needed in the study. According to Majid (2004), questionnaires are more practical and effective for large populations. The questionnaire instrument that was built is divided into four parts, namely Part A on the demographics of the respondents, Part B on the determinants of zakat payment consisting of service quality and information technology, Part C on the performance

of zakat payment at PZM and Part D on service improvement proposals at LZS. This questionnaire uses a Likert scale divided into a five-point scale which is 1 = Strongly Disagree, 2 = Disagree, 3 = Not Sure, 4 = Agree, and 5 = Strongly Agree.

In order to test the validity and reliability of the items in the questionnaire selected before the actual study was conducted, a pilot study was conducted first to identify the extent to which the widespread use of the instrument was suitable for the study respondents, especially involving the use of terms and sentence structure. Respondents for this pilot study were selected randomly. They consist of 20 residents from the Alor Gajah district. The findings of the study are as follows

Table 3
Reliability Statistics

Cronbach's Alpha	N of Items
.686	24

Based on Table 3 above, Cronbach's Alpha for all determining factors and zakat payment is .686, with 24 items measured and considered moderate. According to Sproles & Kendall (1986), Cronbach's Alpha is a measure of internal consistency, which is how related a set of items is as a group. In addition, it is considered a measure of scale reliability in factors where a Cronbach's Alpha coefficient of 0.4 or higher is acceptable. Therefore, we can conclude that Cronbach's Alpha for all variables in this study is considered acceptable.

Result and Finding
Based on the research that has been conducted, the analysis of the findings has been done as follows

Respondent Profile
Respondent profiles were created to see the characteristics of the respondents in this study and identify and provide information about the respondent's backgrounds. Profile of respondents based on questionnaires obtained as follows:

Table 4
Respondent Demographic

Type	Item	Frequency	Percentage (%)
Gender	Men	71	49.0
	Woman	73	50.3
Age	< 25 years old	7	4.8
	26-35 years old	42	29.0
	36-45 years old	47	32.4
	46-55 years old	43	29.7
	> 56 years old	6	4.1
Marital Status	Single	24	16.6
	Married	118	81.4
	Others	3	2.1
Profession	Government	24	16.6
	Private	80	55.2
	Freelance	35	24.1

	Lain-lain	6	4.1
Monthly Income	< RM1000	4	2.8
	RM1001-RM2000	58	40.0
	RM2001-RM3000	74	51.0
	RM3001-RM4000	8	5.5
	> RM4000	1	0.7
Education	SPM	43	29.7
	Diploma	49	33.8
	Bachelor	48	33.1
	Master	4	2.8
	Others	1	0.7
Payment Method	PZM Counter	60	41.4
	Internet Banking	30	20.7
	Salary Deduction	22	15.2
	Zakat Apps	33	22.8

Based on Table 4, most respondents were women, 73 (50.3%), followed by 71 (94.0%) men. The average age of the respondents is from 36-45 years old, which is a total of 47 people (32.4%), followed by respondents aged 46-55 years old, which is a total of 43 people (29.7%), followed by respondents aged 26-35 years old a total of 42 people (29.0 %), followed by 7 respondents under 25 years of age (4.8%), and finally 6 respondents over 56 years of age (4.1). Most of the respondents involved in this study were married, 118 people (81.4%), while single respondents were 24 people (16.6%), and respondents for other statuses were only 3 people (2.1%). Most of the respondents are working in private companies, which is 80 people (55.2%), followed by self-employed respondents, 35 people (24.1%), respondents working for the government, 24 people (16.6%), and only 6 people. (4.1%).

As for the monthly income, the average of the respondents involved in this study was from those with an income of RM20001-RM3000, which is a total of 74 people (51.0%), followed by respondents with an income of RM1001-RM2000, which is a total of 58 people (40.0%), while as many 8 people (5.5%) are those with a monthly income of RM3001-RM4000, followed by respondents with a monthly income of RM1000 and below as many as 4 people (2.8%), and finally only 1 person (0.7%) with a monthly income of RM4000 and above. Regarding the educational background, the diploma respondents were the highest at 49 people (33.8%), followed by the degree respondents at 48 people (33.1%). In comparison, the SPM respondents were 43 people (29.7%), the master's respondents were 4 people (2.8%), as well as respondents for other educations were 1 person (0.7%) only. Furthermore, most of the respondents pay zakat through the zakat counter at PZM which is 60 people (41.4%), followed by internet banking by 30 people (20.7%), while through the zakat application by 33 people (22.8%) and salary deduction by only 22 people (15.2%) only.

Reliability Analysis
Data reliability testing is conducted to determine whether the questionnaire presented to respondents is reliable. That is, respondents answer consistently from time to time. Reliability testing is done by looking at Cronbach's Alpha value to test how reliable each factor mentioned in this study influences the payment of zakat in PZM. Table 5 shows the results of the reliability analysis

Table 5
Reliability Analysis

Variable	No. of Item	Cronbach's Alpha
Service Quality	5	.628
Information Technology	5	.721
Zakat Payment Status	4	.623

Based on Table 5, Cronbach's Alpha for the service quality factor is .628, measured with 5 items, and is considered moderate. Cronbach's Alpha for the information technology factor is .721, measured with 5 items considered moderate. Similarly, Cronbach's Alpha for zakat payment status recorded .623 measured with 4 items considered as moderate. According to Sproles & Kendall (1986), Cronbach's Alpha is a measure of internal consistency, that is, the extent to which a set of items is related as a group. It is considered a measure of scale reliability in factors where a Cronbach's Alpha coefficient of 0.4 or higher is acceptable. Therefore, we can conclude that Cronbach's Alpha for all variables in this study is considered acceptable.

Descriptive Analysis
Descriptive statistics are part of the primary analysis that researchers need to do. It aims to process and present data without making decisions for the population. The descriptive analysis provides a summary and information about the data used in this study. However, it only looks at the general overview of the data. Table 6 shows the results of the descriptive analysis, which only focuses on the analysis of mean and standard deviation.

Table 6
Descriptive Analysis

Variable	Mean	Standard Deviation	
Service Quality	21.0552	1.36819	
Information Technology	21.1517	1.87946	1.19132
Zakat Payment Status	16.7862		

The highest mean comes from the service quality factor (Mean = 21.0552, SD = 1.36819) followed by the information technology factor mean (Mean = 21.1517, SD = 1.87946). The mean for zakat payment status is (Mean = 16.7862, SD = 1.19132).

Table 7

Descriptive Analysis Conducted For Each Statement or Question

Percentage of Respondents' Answers Regarding the Relationship Between Determining Factors With Zakat Payment Status in PZM

A survey statement on the relationship between determining factors and zakat payment status in PZM	SD 1 (%)	D 2 (%)	M 3 (%)	A 4 (%)	SA 5 (%)
1. I am satisfied with the quality of service provided.	0 (0.0)	0 (0.0)	0 (0.0)	84 (57.93)	61 (42.07)
2 PZM is always concerned about customers.	0 (0.0)	0 (0.0)	1 (0.7)	107 (73.79)	37 (25.52)
3. The officers on duty are willing to help and carry out their duties quickly, accurately, and carefully.	0 (0.0)	0 (0.0)	2 (1.38)	113 (77.93)	30 (20.69)
4. I am satisfied with the distribution of zakat managed by PZM.	0 (0.0)	0 (0.0)	3 (2.07)	28 (19.31)	114 (78.62)
5. I am satisfied with the variety of promotions carried out.	0 (0.0)	0 (0.0)	6 (4.14)	22 (15.17)	117 (80.69)
6. Paying zakat online is faster than paying at the zakat counter.	0 (0.0)	0 (0.0)	7 (4.83)	78 (53.8)	60 (41.38)
7. Any individual has a direct opportunity to interact with PZM via email.	0 (0.0)	0 (0.0)	11 (7.59)	86 (59.31)	48 (33.10)
8. Using the PZM website saves time and energy.	0 (0.0)	0 (0.0)	2 (1.38)	98 (67.59)	45 (31.03)
9. I am satisfied with the e-zakat system.	0 (0.0)	0 (0.0)	6 (4.14)	112 (77.24)	27 (18.62)
10. I am satisfied with the implementation of preaching activities by PZM.	0 (0.00	0 (0.00	3 (2.07)	105 (72.41)	37 (25.52)
11. Da'wah activities provide new fundamental knowledge about zakat.	0 (0.00	0 (0.00	0 (0.0)	120 (82.76)	25 (17.24)
12. I am confident that good governance will increase compliance with paying zakat.	0 (0.00	0 (0.00	0 (0.0)	58 (40.0)	87 (60.0)
13. PZM maintains the confidentiality of customer information.	0 (0.00	0 (0.00	0 (0.0)	113 (77.93)	32 (22.07)
14. Information such as zakat applications, internet banking, and counters facilitate zakat payment.	0 (0.00	0 (0.00	3 (2.07)	104 (71.72)	38 (26.21)
15. I am consistent in paying zakat every month.	0 (0.00	0 (0.00	1 (0.7)	108 (74.48)	36 (24.83)
16. I follow the development of activities and promotions carried out by PZM.	0 (0.0)	0 (0.0)	2 (1.38)	110 (75.86)	33 (22.76)
17. I am an e-zakat user to pay zakat.	0 (0.0)	0 (0.0)	5 (3.45)	113 (77.93)	27 (18.62)

Table 7 shows the percentage of respondents' answers based on the research statement on the relationship between the determining factors and the status of zakat payment in PZM. In general, most respondents gave a positive response and agreed with the study's statement about the relationship between the determining factors and the status of zakat payment in

PZM. Therefore, it can be concluded that there is a positive relationship between the determining factors and the status of zakat payment in PZM.

Correlation Analysis
Correlation analysis can be defined as a statistical method used to measure the strength of the relationship between two variables. The correlation analysis performed will produce a value called the correlation coefficient.

Table 8
Correlation Coefficient Interpretation, r

Coefficient Value, r (+/-)	Relationship between Variables
0.81-1.00	Very Strong
0.61-0.80	Strong
0.41-0.60	Moderate
0.21-0.40	Less Strong
0.00-0.20	Weak

Table 8 shows the range of r values and an indication of the strength of the correlation. According to Miller (1991), the value of the coefficient, r, ranges from +1.00 to -1.00. It represents the most substantial relationship between two variables if it approaches the value of 1.00, and if it approaches the value of 0.00, it is the weakest relationship.

Table 9
Correlation Analysis

		Service Quality	Information Technology	Zakat Payment Status
Service Quality	Correlation Pearson Sig. (1-tailed) N	1		
		145		
Information Technology	Correlation Pearson Sig. (1-tailed) N	.259** .001	1	
		145	145	
Zakat Payment Status	Correlation Pearson Sig. (1-tailed) N	.352** .000	.408** .000	1
		145	145	145

Based on the study, the highest correlation is service quality (r = .352, n = 145, p = .01) followed by information technology correlation (r = .408, n = 145, p = .01). The higher the

value of the correlation coefficient, the stronger the relationship. Based on table 9, correlation coefficient values that range between 0.41 - 0.60 are generally considered to represent moderately strong correlations. Therefore, it shows that the correlation for those variables is considered to represent a moderately strong correlation, except that the service quality variable represents a correlation or relationship that is not very strong or weak but still acceptable.

Regression Analysis

Regression analysis is used to see the factors that affect the payment of zakat in PZM. In forming the regression model, several independent variables expected to be related to the theoretically dependent variable were included. Table 9 shows the results of the regression analysis and the positive relationship that has been formed between the variables.

Table 10
Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.589ᵃ	.346	.328	.97679

a. Predictors: (Constant), Service Quality, Information Technology
b. Dependent variable: Zakat Payment Status

Table 11
Variable dan Beta Equation

Variable	Beta Equation
Service Quality	.466
Information Technology	.350
F	36.124
R2	.346
Adjusted R2	.328

Based on the regression results, the double value of R shows that about 35% of the dependent variable can be predicted from the independent variable that is considered significant. Next, we need to look at the immense beta value to compare the contribution of each independent variable. This study's most significant beta is 0.466 (p = 0.000), which is service quality. This means that this variable makes the most decisive contribution to explaining the dependent variable.

Analysis and Discussion

This study was conducted to determine the relationship between service quality and information technology with the status of zakat payment in PZM. Based on the study's results, all variables positively correlate with the status of zakat payment in PZM. The relationship between service quality and zakat payment status at PZM is significant (r = 0.352, p = 0.000). Although it shows a relationship that is not very strong or weak between the two variables, it still has a positive relationship. This finding is also supported by a study by Sanep & Hairunnizam (2012), who stated that there is a positive relationship between service quality and zakat payment status. Maryam et al (2015) believes that the tendency to issue zakat will improve by improving aspects of service quality. So, the perception of positive service quality will give rise to the payer's confidence based on that confidence. The payer will deal directly

with PZM without hesitation. Therefore, if the quality of service provided by PZM is stable, the rate or number of zakat producers will increase. Accordingly, zakat institutions implement appropriate strategies and approaches to increase confidence and awareness among the community regarding zakat services and management in Malaysia. Khairul et al (2021) explained that digital platforms are a potential alternative to increase the community's trust and confidence in zakat institutions' competence, credibility, and transparency.

The relationship between information technology and zakat payment status is also significant (r = 0.350, p = 0.000). Although it shows a moderately strong relationship between the two variables, the positive relationship between the information technology variable is more dominant with the status of zakat payment in PZM. The findings of this study are supported by Adibah (2016), who states that there is a positive relationship between information technology and zakat payment status. According to Hairunnizam et al (2017), the efficiency of zakat management is the main factor that influences individuals to pay zakat formally. In their study, Muda et. al (2010) also explained that the factors that encourage confidence in zakat institutions are the level of efficiency, effectiveness, and transparency in their management. Therefore, the da'wah activities and administrative management carried out by PZM should be further improved because the average community is influenced by the activities carried out by PZM and good management.

Thus, in order to boost the collection of zakat during the COVID-19 pandemic, Fahmi & Irfan (2021) suggested that zakat institutions increase the digital zakat payment campaign as done by the National Agency of the Republic of Indonesia Zakat (BAZNAS RI). According to Saeed (2021), paying zakat online is easier, faster, and more reliable and can increase zakat collection during the COVID-19 pandemic. In addition, research conducted by Rahmatina et al (2021) stated that the zakat payment system is easy through online zakat payment. This is because, in line with current development, information technology is the most important factor influencing the desire to pay zakat online. However, Zakat institutions also need to improve the efficiency and effectiveness of the payment system and the quality of organizational and technical infrastructure to increase the collection of zakat funds. Shifa et al (2021) advocated applying blockchain technology in zakat management to increase the trust of the Muslim community in zakat institutions. Furthermore, the technology can provide efficient services from the point of view of managing the collection and distribution of zakat more efficiently.

Conclusion
The Muslim community in Malacca is seen to have still a good level of awareness about the obligation to pay zakat. The determining factor studied, service quality and information technology, showed a positive relationship with the status of zakat payment in PZM. The dominant factor influencing the community in paying zakat is the good quality of service. The activities carried out by PZM have a high impact, and its good, friendly and effective governance will attract the community's interest in dealing with PZM officers or staff. This indirectly contributes to the increase in the rate of zakat collection in PZM. By understanding the determining factors of zakat payment, zakat institutions, especially PZM, can take appropriate actions in managing and further improving zakat collection. As one of the institutions that act as the driving force behind the implementation of Islamic Sharia, PZM needs to improve the quality of services in line with current developments so that the goal of zakat as a mechanism to improve the standard of living of the community can be realized.

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