

Reliability of the E-zakat Acceptance Scale: An Evidence from Malaysian Context

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Abstract

The use of Covid19 season information compilation information technology applications is essential. Information technology applications such as e-zakat help curb the spread of the covid19 epidemic because users can use zakat online without having to face it. The community's stance on the latest information technology needs to be measured to know more about the community's acceptance of e-zakat applications. This measurement is important, because the community does not use other applications, then the government will incur losses. Therefore, there is a need for instrument reliability analysis to measure public acceptance of e-zakat. Therefore, this study aims to measure the reliability of e-zakat acceptance instruments in Pahang. This study uses an online survey platform to obtain data. The sampling technique chosen is the sampling facility. A total of 559 usable data are eligible for further analysis. The findings of the study show that all variables have good reliability.

Introduction

In the year 2019, COVID-19 appeared in Wuhan, China, and was soon declared a pandemic due to its exceptionally high contagious rate as it spread globally (Raza et al., 2020). One of the worst challenges to human health and the world economy in the past century has proved to be the Covid-19 pandemic (Ryan, 2020). People are advised to do activities in the house during the Covid19 crisis by using their mobile hardware as well as wireless networking facilities. There are several techniques used by the government to reduce the impact of the covid19 pandemic on the people. One of them is the use of communication technology in the payment of zakat. This study will determine the reliability for UTAUT instruments in explaining the use of e-zakat during the Covid19 pandemic.

Literature Review

Technology adoption during covid19 pandemic

There are several study has been conducted during covid19 pandemic. Bekes & Doorn (2020) examined how psychotherapists' attitudes toward online psychotherapy is influenced by their characteristics and professional experiences during the sudden transition from face-to-face to online psychotherapy because of the pandemic. While study by Tiwari (2020) seek to examine core factors affecting the University students' attitude towards adoption of online classes. The study is based on the Unified Theory of Acceptance and Use of Technology model

(UTAUT) explaining the relationship of students' attitude towards online classes and several other studies as can be seen in Table 1.

Table 1

Previous study

Authors	Method	Findings
Utama et al (2020)	Qualitative analysis	(thematic perspective related to performance expectancy of distance learning Although some anxiety and self-doubt were identified by therapists, most thought that online sessions had a sufficient working alliance and a clear real relationship. Performance expectancy and perceived credibility have been determined to have a significant impact on the intention to use a contract tracing app. Behavioural intention to use work from home technology during Covid19 was significantly explained by performance expectancy, facilitating conditions, social influence and environmental concern The empirical findings have shown that technical support is necessary for the adoption and use of e-learning systems.
Aafjes-van Doorn et al (2020)	Quantitative	
Kukuk (2020)	Quantitative	
Razif et al (2020)	Quantitative	
Alshehri et al (2019)	Quantitative	

Methodology

This research adopts a quantitative approach. On the other hand, the method used for data collection is a questionnaire made up to 559 questions in total. All constructs were evaluated on the Likert scale from 1, Strongly Disagree to 5, Strongly Agree. All items from previous literature have been modified to ensure the factual validity of the questionnaires. The empirical data was gathered through an internet survey. Data collection using the online system is very important during the covid19 pandemic to prevent the spread of the epidemic. The data collection process takes about two weeks. The study's target population was selected to be Pahang citizens. These were selected as the population of the survey since e-zakat was applied throughout the state.

Data Analysis

In this study, SPSS was used to perform data analysis. Table 2 indicates the outcomes of the reliability analysis. The internal consistency Cronbach alpha values all exceeded 0.7, as suggested by (Nunnally & Bernstein, 1994). Two items from facilitating condition were dropped due to low alpha value. Items with low alpha value were deleted one at a time, followed by another round of reliability analysis. Based on "Cronbach's alpha if item deleted", we first dropped item FC3 which recorded .65 then followed by FC4 which suggested .87 if the item deleted. Overall, four variables have shown excellent measurement reliability.

Table 2

Reliability Analysis

Construct	Reliability α	No of Items	Suggested value
Performance expectancy	.918	4	(Nunnally & Bernstein, 1994)
Effort expectancy	.968	4	(Nunnally & Bernstein, 1994)
Facilitating condition	.874	2	(Nunnally & Bernstein, 1994)
Intention to use	.961	3	(Nunnally & Bernstein, 1994)

Discussion

We have validated an e-zakat acceptance instrument. Our study indicates that the e-zakat acceptance measurement model has achieved a very good reliability. It is hoped that this study will be able to provide benefits and guidance to future researchers in determining the reliability of e-zakat acceptance instruments.

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