

IMPACT OF ATTITUDE TOWARD ZAKAT EVASION AND MORAL REASONING ON INTENTION TO PAY ZAKAT: A PILOT STUDY

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ABSTRACT

The main purpose of this paper are to investigate whether items of attitude toward zakat evasion, items of moral reasoning are reliable and valid to predict the intention of zakat payers in Kano Nigeria. It is important to know that attitude toward zakat evasion and moral reasoning are new in zakat environment. Therefore, testing capacity of these variable is vital in zakat environment, accounting, finance and taxation. The paper found that attitude toward zakat evasion and attitude toward moral reasoning's items are capable of predicting intention to pay zakat in Kano Nigeria. the study use Cronbach alpha and found that the variables are valid and reliable. The paper found that items used in this pilot study can effectively use in the main study.

KEYWORDS: Intention to Pay Zakat, Zakat Evasion, Moral Reasoning, Reliability and Validity