What Determine Professionalism? A Study on Zakat Institutions Integration Efforts into the Mainstream Economy

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Abstract: Zakat institutions have undergone several developments to improve its efficiency, among them through corporatization of collection and distribution units and integrating into the mainstream economy via giving rebates. Despite the development, more effort is needed to improve the efficiency of zakat institutions. The level of professionalism influences efficiency of zakat institution. It is seen as a very important element to be instilled by the internal forces because zakat institutions have the trust of the zakat payers to channel financial assistance to the needy. However, the lacks of professionalism among the employees in zakat institutions have affected the performance of zakat institutions. As such, the purpose of the study is to determine the characteristics professionalism traits. This study provides empirical evidence concerning the reliability and validity of five professionalism constructs – use of the organization as a major reference, sense of dedication, belief in public service, autonomy and belief in self-regulations. Data for this study was obtained through a survey conducted among 123 employees of two zakat organizations in Malaysia between November and December 2013. Rasch analysis was utilised to measure the reliability and validity of the items. The findings showed that the five constructs of are reliable and valid in assessing professionalism in zakat institutions.

Key words: Professionalism · Efficiency · Traits · Rasch · Analysis · Zakat · Institutions · Integration · Professionalism · Rasch Analysis · Zakat Institutions

INTRODUCTION

Zakat is the third pillar of Islam. Zakat plays a significant role in the economy and uplifts the livelihood of the unfortunate. Among the significances of zakat in the economic sphere are: a poverty eradication mechanism; an income redistributive tool and a stabilization device [1, 2]. Furthermore, zakat has also been recognized as a pioneer instrument of the world welfare system in human history [3]. However, in order for zakat institutions to fully achieve its objectives, it requires its staff to be at a high professional level. Professionalism at workplace will enhance the efficiency of zakat institutions.

The breakdown of the study is as follows: the next section explains the development of zakat institutions in Malaysia and its efforts to integrate into the mainstream economy. This is followed by a section on professionalism, which identifies its various constructs. Section five discusses on analysis and findings. This paper ends with a conclusion.

Development of Zakat Institutions in Malaysia: In Malaysia, zakat institution was informally established since pre-colonial period [4]. Zakat institutions hold a role in collecting compulsory donations from eligible Muslims and distributing them to the beneficiaries [5]. Zakat institutions have exhibited a positive increment in collection of zakat due to the corporatization, which was introduced in 1990. Despite the increment in collection of zakat, the distribution of zakat has not yet reached full potential. Ideal zakat institutions should be able to synchronize both collection and distribution of zakat funds [6]. Fig. 1 illustrates the total collection and distribution of zakat in Malaysia in 2011.

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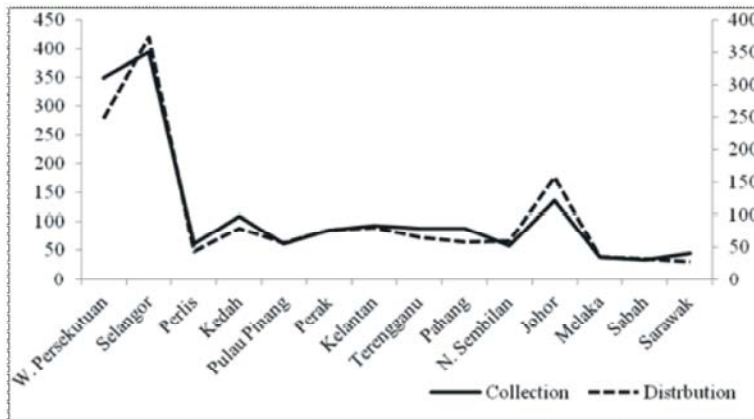
Fig. 1: The total collection and distribution (RM Million) of zakat in Malaysia in 2011
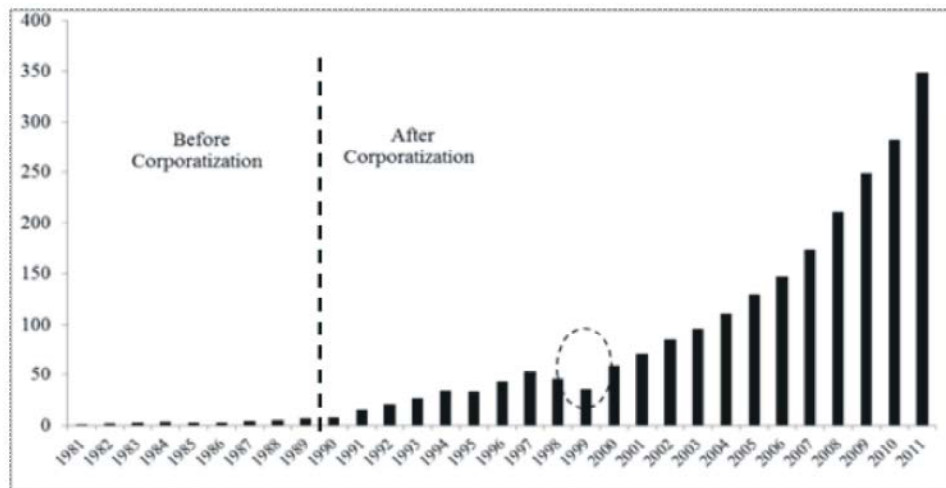

Fig. 2: Zakat collection (RM Million) of the Federal Territory of Kuala Lumpur, from 1985-2010

The average percentage of zakat fund distributed is 84. 08% among the 14 states, 15.92% of zakat fund were left undistributed, within the same year. Amount of zakat fund undistributed affect the efficiency and potential of zakat institutions [7].

Before 1990s, the collection and distribution of zakat funds in Malaysia were poorly managed by the zakat institutions [4]. Zakat institutions required changes to improve their performance, especially in zakat collection [4]. As a result, in 1990, the Federal Territory Islamic Religious Council set up a company to manage zakat collection professionally. This attempt to establish a modernized zakat collection and significant changes in zakat institutions performance has reflected a new phase when a number of zakat institutions have been corporatized. Corporatization is a creation of an authorized company that acts as a single entity legally and recognized as such in law [8]. In the case of zakat institutions, it is a centre of independent department of the respective State Islamic Religious Councils (SIRCs) that operate based on the commercial and professional basis [9]. The corporatization is aimed to strengthen and to improve the collection of zakat funds and further contribute to the efficient performance in zakat institutions whereby, the first corporatized Zakat institutions was the Federal Territory zakat collection unit known as Pusat Pungutan Zakat-Majlis Agama Islam Wilayah Persekutuan (PPZ-MAIWP). The existence of a newly reformed PPZ-MAIWP has marked a new era in the performance of zakat institutions in which the total of zakat collection has increased tremendously.

Fig. 2 illustrates the increment of zakat collection in the Federal Territory of Kuala Lumpur from 1981 until 2011. Prior to 1990, the collection of zakat was disappointing. However, after 1990, the zakat collection has shown a steady increase and remains in incline until 2010 except in 1998-2000 due to the economic downturn.

PPZ-MAIWP was given the mandate to manage the collection of zakat funds while the distribution of zakat is taken care of by Baitul Mal. As of 2012, there are a total of four states that have corporatized their collection division which are Kuala Lumpur, Pahang, Negeri Sembilan and Melaka. Whereas, another four states have corporatized their collection and distribution divisions that are Selangor, Pulau Pinang, Sabah and Sarawak [10]. Among the aforementioned states, the efficient is Lembaga Zakat Selangor (LZS) [11]. The corporatization of both collection and distribution of zakat funds has made LZS as the most efficient zakat institutions as compared to other zakat institutions in Malaysia [11].

Zakat Institutions' Integration into the Mainstream Economy: After undertaking on productive way in increasing the collection of zakat fund, zakat institutions has taken further attempt to be more efficient through full integration into the mainstream economy. Defined shortly, integration is assimilation of institutions into the mainstream economy [12, 13, 14]. To integrate into the mainstream economy, zakat institutions must be efficient [12]. Efficiency of zakat institutions is a requirement to integrate into the mainstream economy [12].

In order to be relevant, an institution must be integrated into mainstream economy and to integrate into mainstream economy, institutions must be efficient and able to fulfil their objectives. Furthermore, issue of zakat institutions integration into the mainstream economy is now gaining momentum in the recent academic literature [12, 13, 14]. Pertaining to the issue, it is crucial to define integration for better understanding of the issue. Table 2 lists various perspectives definitions of integration utilized by previous studies.

Following [12, 13, 14], this study defines integration as an assimilation of zakat institutions into the mainstream economy, has similar provisions like IRB and become a source of government revenue. Additionally, zakat system has several similarities with Malaysia tax's system [15]. For example, tax and zakat are collected from eligible payers. The collected amount of tax were then assembled in Federal Consolidated Fund and used for the country's administration, economic development and social economic [15]. Whereas, zakat fund is collected on state-based and it has no Federal Consolidated Fund like tax system. The accumulated zakat fund in every state will be distributed to the beneficiaries.

The milestone of zakat integration began in 1978 when rebates were given to individuals who had paid zakat according to section 6A(3) Income Tax Act 1967. In 2004, offshore companies in Labuan were given rebates for business zakat paid according to Section 8(A) & 11 Labuan Tax Act 1990. The Malaysian Government, in its 2005 and 2007 budget tabled in the Parliament by the YAB Prime Minister cum Finance Minister on 10th September 2004 and 1st September 2006 had decided to give tax deductions in Malaysia under the provision of section 44(11A) Income Tax Act.

Introducing of tax rebate on zakat businesses by Malaysian Government in 2005 was another important contributor to partial integration [1]. In this measure, payment of zakat business can be deducted to a maximum of 2.5% of aggregate income [1], [16]. In [17], [18] he stated the inclusion of zakat in the national budget or expenditures are relatively a new practice. Types of rebates were briefly explained in the Table 2.

Integration of zakat into the mainstream economy can be viewed from the taxation perspective. For example, the provision of Income Tax Act 1967 (hereafter ITA 1967) smoothen the operation IRB whereby all taxpayers are to adhere to the ITA 1967. The offences are also seriously enforced. For example, the defaulters will be charged with different amount of fines based on the types of offences. This scenario rarely happens in zakat institutions. Even though every state has its own enactments, the enforcement by the state authorities is still weak (Author's interview with Legal Officer of Majlis Agama Islam Melaka, Malaysia, 15th March 2013). In fact, zakat institutions are still in tarbiyah (consulting) mode instead of enforcing mode [15].

Currently, zakat institutions have been partially integrated into the mainstream economy [19]. This is evidenced by the acceptance of zakat by the government through tax rebates on zakat income and zakat business, in 1991 and 2005 respectively [5]. In the event of monthly deduction on zakat income, the deduction is made through monthly salary. The amount of zakat could be deducted from the Scheduled Tax Reduction (PCB) with several conditions. It must be informed at the beginning of the year to Inland Revenue Board (hereafter IRB) and it must have the approval from the zakat's office. In Peninsular Malaysia, all states have issued a fatwa that impose zakat on employment income as obligatory. For example, Perlis issued such fatwa in October 1991(Jawatankuasa Syariah Negeri Perlis). Similarly, Kedah also made a similar decision and the decision became part of the law of the state Islamic affairs when it was gazetted in 1986.

Table 1: Definition of integration

Author (s)	Definition of integration
[12]	Assimilate zakat into the mainstream Islamic financial system
[13]	Zakat becomes a fundamental source of government income alongside tax revenue
[14]	Assimilate Zakat institutions into the mainstream economy, have similar provisions like IRB and become a source of government revenue

Table 2: Types of rebates

| Types of rebates	Explanation
Tax Rebate For Individual	An amount of RM 400 for resident individual with chargeable income less than RM 35,000 – Sec 6A(2)
Zakat or Fitrah	A rebate subject to the maximum tax charged - Sec 6A (3)
For Offshore Companies	Zakat on business income paid by the Labuan offshore companies is also given as an Income tax rebate. This rebate is equivalent to the amount of business zakat paid to the religious authority. It is subject to a maximum of 3% of net profit or RM 20,000 which effective from the assessment year of 2004
For Companies	For company, effective from 2005, the Government had allowed the amount of zakat paid by a company is to be treated as deduction of up to 2.5% of the aggregate income – Sec 44(11A)
For Cooperatives, Trust Bodies And Societies	In order to accord equal tax treatment between companies and trust bodies, zakat settled by cooperatives, trust bodies and societies is also allowed as a tax deduction up to 2.5% of the aggregate income. It is effective from year of assessment 2007
For Limited Liability Partnership (LLP)	Limited Liability Partnership (LLP) is an alternative business vehicle regulated under the Limited Liability Partnerships Act 2012, which combines the characteristics of a company and a conventional partnership. Zakat paid by LLP is also treated as tax deduction up to 2.5 % of the aggregate income
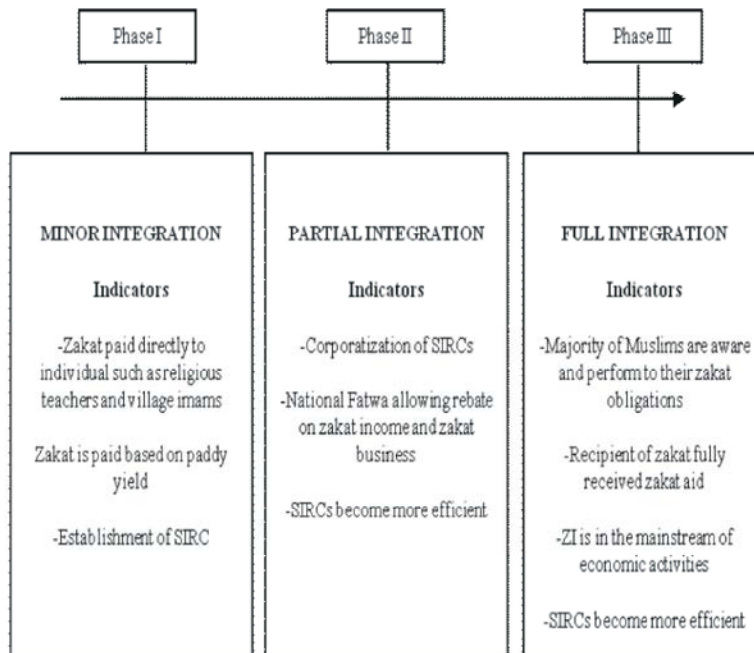
Fig. 3: Zakat institutions integration phase

Zakat Institutions Integration Phases: Based on survey in the previous literature [2, 4, 12, 13, 14], three phases of integration were identified namely; minor integration, partial integration and full integration. These phases were identified from several significant indicators that occurred in zakat institutions. Specifically, indicator is a measure that represent the past, current and possible future evolution of zakat institutions integration into the mainstream economy. Roughly, the phases were started since pre-colonial period whereby administration of Islam was disintegrated at state level by colonial policies due to colonialism practices [4]. Then, the second phase was in placed when zakat institutions were keen on improving their establishment that is through corporatization [11, 20, 21]. The last phase is full integration that is zakat institutions will be expected to operate as efficient as IRB. Fig. 3 presents the phases of zakat integration in Malaysia.

Phase 1(1824-1957) i.e. minor integration is a phase where zakat institutions are informally administered at micro level. In this phase, villagers were paid zakat to religious teachers and imams of village [4] and peasants in pondok system paid zakat based on paddy yield. Zakat from the pondok system would then contribute to the maintenance and expansion of madrasah and hut. Furthermore, as has been mentioned earlier, Phase 1 or minor integration was occurred during the colonial period which is the collection and control of all revenues and general administration of Islam be regulated under the advice of British Residents. The feeling of loss of real power has created an attempt to centralize Islamic administration at state level. Such attempt is refer to the establishment of the very first SIRC to be established which is Kelantan Islamic Religious Council (hereafter MAIK or KIRC).

The next phase (1990-2007) is followed by Phase II i.e. partial integration. It is a phase where zakat institutions were started to gain recognition at macro level, which is by government and Muslim community. This is evidenced by the tax rebate on zakat income and zakat business, which has been granted by government. In addition, the corporatization of PPZ-MAIWP has further widened the recognition from Muslim. This is because corporatization has made Muslim feel easier and confidence to pay zakat through zakat institutions. Apart from that, Muzakarah of National Fatwa has decided that zakat on salary is compulsory upon all eligible Muslims. The decision made by National Fatwa has make zakat institutions are more acceptable by the Muslim to pay zakat through monthly deduction. By referring to, in order to be efficient, zakat institutions must have accounting standard and performance measurement system. As of now, zakat institutions have not yet implemented these two pre-requisites. Nevertheless, researches are being carried out to make realize of these pre-requisites.

Then, move to the last phase, which is Phase III i.e. full integration. Full integration is a phase where Muslims are aware and perform zakat obligation. This condition is not impossible and has been shown during Caliphate Umar Abdul Aziz Era. During the era, he has ordered his officer to collect the zakat in Africa [4]. Then the officer did as what he was ordered by the caliph, surprisingly during the time where the zakat were supposed to be distributed, they could not found anyone that eligible enough to receive it. It is clear that if zakat is well managed, it is able to solve the problems of poverty, diseases and ignorance. As such, if zakat institutions are efficient in collection and distribution of zakat fund, it will

gain full recognition from regulatory bodies. However, there is a need to increase the performance of zakat institutions.

Currently, zakat institutions in Malaysia is in the partial integration phase. The partial integration phase is indicated by monthly deduction on salaried income and tax rebate given on business zakat. The effort of integration has slowed down due to obstacles such as inexistence of Zakat Act, difference in list of State and Federal, performance of zakat institutions, weak governance practices and the issue of tax rebate on business zakat not clearly designed and managed until now.

Professionalism Constructs: Professionalism in any field starts with a strong work ethics and a commitment to a standard of performance far above the ordinary. Professionalism is applied in the non-profit sector [22, 23, 24] as well as private sector and public sector [25]. Concepts of professionalism is the conceptualization of interactions, attributes, obligations, roles and attitudes behavior required by employees of institutions [26]. Based on classical definition, professionalism is the abstract knowledge and complex skills possessed by professionals who make it difficult for the nonprofessional to judge the quality of their services [26]. Furthermore, professionalism can be defined in terms of the individuals' attitudes and behaviors towards their professions, which also involves appropriate work identity [27].

In [28], he defined professionalism as who identified main aspect of professional community: attitudinal. These qualities can be used to differentiate professional workers from non-professional workers. The attitudinal attributes of professionalism, according to Hall, include the following five characteristics: the use of the professional organization as a major reference; a belief in service to the public; a belief in self-regulation; a sense of calling to the field; and a feeling of autonomy at work.

In lieu to the above definitions, most of the researchers tend to define professionalism according to the scope of their subjects. Hence, following [28], this study defines professionalism as an employee who has five attributes of professionalism that are the use of the professional organization as a major reference; a belief in service to the public; a belief in self-regulation; a sense of calling to the field; and a feeling of autonomy at work. The presence of professionalism at the workplace is one of the way in enhancing efficiency of institutions. Turning attention to the construct of professionalism, professionalism entails five constructs.

Organization as a Major Reference: Professional community affiliation discusses about a person is actively involved in the professional community and uses professional institutions as a major reference [28]. The professional depends on organizations as a major reference for guiding ideas, standards and judgments. For example, professionals depend on journals and meetings as mechanisms for the maintenance of professional competence [29]. Furthermore, individuals who stay closely affiliated with their professional community by engaging in activities such as reading journals and attending conferences should be more strongly influenced by the standards of the profession [29].

Sense of Dedication: A sense of calling to the field commits to a lifetime of devotion without regard for associated benefits. The definition of it as work being "defined as an end in itself and not merely a means to an end" [29]. Commitment to the occupation or profession means the individual feels that this is his or her true purpose in life. Business people often have a calling and view their work not as a job but as a profession. Furthermore, professional dedication reflects a sense of calling to one's field and belief that he would want to do the work even if fewer extrinsic rewards were available [28], [29]. The concept of dedication can be applied to any profession; however, the extent of such dedication is an interesting empirical question.

Belief in Public Service: Recognition of a social obligation, or commitment to serve the public interest, is one of the most fundamental characteristics of professionalism [26]. This belief holds that the profession or occupation is important not only in terms of those with whom they have reciprocal exchange but also in terms of how well society functions and benefits from the profession. Individuals who possess a strong belief in public service believe society functions better with their profession than without [27]. Professionalism exudes a firm belief in public service, primarily visible in the conviction that its occupational services are indispensable for societal well-being [28]. A belief in social obligation requires an individual to recognize the importance of their work to society and the fact that their work benefits not only the organization and individual, but the public as well [28].

Autonomy: Autonomy demands refer to the professionals; desire to be free to make decisions about their work. The freedom to make decisions without interference from others (outsiders and even employing organizations) is a hallmark of professionalism. External pressures that conflict with professional judgment are the contrast of autonomy. Institutional characteristics of professions such as certification and self-regulation should encourage demands for autonomy [29]. Concerning this belief in autonomy, however, [30] explains that it is "not illogical for a person to agree that decisions in general and his own decisions in particular are reviewed by others and yet still express confidence in his ability to be his own boss, to use his own judgment and to make his own decisions . . ."

Belief in Self-Regulation: A profession is an occupation that has been granted a monopoly right to provide a specified set of services through statutory licensing. In exchange, the profession accepts a commitment to provide high-quality services and to regulate the quality of those services. Belief in self-regulation as a requisite is important because it demonstrates the mentality that only colleagues possess the intellectual tools and expertise to judge the merits of decisions and actions and usually resents intrusion from all others. Furthermore, the fundamental rationale for self-regulation is the belief that laypersons are not qualified to judge the quality of the professional's work; thus, professionals should be judged by their colleagues [25]. It is true indeed because of the highly specialized knowledge that members of a profession have and the power that this provides them, they often strongly believe in self-regulation. They believe that the best form of control for the profession comes from peers or colleagues. Given the level of specialized knowledge or expertise, only their peers or colleagues and not outsiders, are able to judge their work.

MATERIALS AND METHODS

A survey was conducted on zakat institutions in the states of Negeri Sembilan and Melaka. The data was collected from 123 employees at the above institutions, administered via questionnaire. The instrument consists of five professionalism constructs that are use of the organization as a major reference, sense of dedication, belief in public service, autonomy and belief in self-regulations. The data was analysed using Winsteps based on a Rasch Model to measure reliability and validity of the items.

RESULTS AND DISCUSSION

Profile of Respondent: The profile of respondent is to provide description background information of respondent. The respondents were asked about their profile in demographic section, which are gender, job status, educational attainment, age and years of services at the current organization. As tabulated in Table 3, male respondents made up a higher proportion (52.85 percent) than female respondents (47.15 percent). Therefore, more than half of the respondents consist of male respondents. The highest proportion is permanent status, which is 74.80 percent, while the lowest is contract, which is 8.94 percent. Temporary status is only made up of 16.26 percent. Therefore, the majority of employees are permanent. In terms of respondents' academic qualifications, 36.59 percents of respondents possessed diplomas, while only 18.70 percent with degrees. 26.83 percents of respondents possessed Malaysia Certificate of Education, 11.38 percent have Malaysia Higher Certificate of Education and only 6.50 percent possessed Malaysia Higher Religious of Certificate. Therefore, most of the zakat personnel possessed diploma certificate. The mean of respondents' age is 34.81years old. It indicates that at average the respondent were aged 34 years old. The mean of length of services at the organization is 9.43 years. It indicates that at average, the respondents have been worked at the current organization is 9 years.

Reliability and Validity of Professionalism Construct: The item reliability index indicates the replicability of item placements along the pathway if the same items were given to another sample of the same size that behaved the same way [31]. Table 4 illustrates the index of item reliability and separation index obtained by analyzing through Winsteps for each professionalism constructs. The value of each constructs exceed 0.8 whereby it indicates strongly acceptable reliability value [31]. Every dimension has high reliability because the value is ranged between 0.86 logit and0.98 logit. Hence, item repetition prediction is also high if it is being administered to other groups of respondent with similar capability.

In addition, from high item reliability, can infer that we have developed a line of inquiry in which some items are difficult and some items are easier and that we could expect consistency of these inferences [31]. In summary, low items reliability direct us to collect more data in order to reduce the error or imprecision of the estimates. However, achieving high item reliability does not signal

the end of the task. Having satisfied this criterion allows us to look elsewhere for other additional evidence that the measures are valid [31].

The value of separation index indicates the separation of item difficulty level. All the separation of item are good items and this is accordance with the proposed [32] which states the separation of > two is good. In Table 4, item separation index is from two to 11. Statistically, it reflects professionalism items could be divided from two until 11 strata or endorsement level. For the above mentioned reason, all professionalism constructs are accepted and they can be divided into several strata.

Point Measure Correlation (hereafter PTMEA) was also carried out on each item to test whether all the item are moving in one direction with the construct. The validity of each professionalism item is derived from the analysis of each dimension. PTMEA is the basic step to gauge the validity of construct used to build and validate professionalism instrument. PTMEA index will increase if misfit items are dropped from cluster item measurement [33]. All PTMEA measurement for each item showed in Table 2 until Table 6 displays a positive index (log odd unit). Therefore, all the measured items are parallel to the measurement of the professionalism construct.

Table 5 shows outfit mean square (outfit MNSQ) and outfit z-standard (outfit ZSTD) of items that were measured. Item PO3 has to be removed because it has exceeded the range suggested of 1.71 logit [31]. The value of outfit MNSQ of each item should be in the range of 0.60 logit to 1.40 logit for polytomous scale. Items those are higher than 1.4 logit shows that are not homogenous with other items within one measurement scale. Items which are less than 0.6 logit show overlapping[1] items with the others. If an item is found not to be in this range, then it will be deleted. Therefore, in the case of Table 5, the removal item is PO3.

Table 6 shows that item SD9 should be removed from the sense of dedication dimension because the value of outfit MNSQ is 1.76 logit which is far greater than the acceptable range. It also indicates that the misfit is far from the ideal model or not according to the pattern of respond [34]. Therefore, the removal item is SD9.

Table 7 shows that all the items in belief in self-regulation construct are between 0.95 logit and 1.10 logit. All values are in the suggested range, as a result that there is no removal items in the belief in self-regulation construct.

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[1]Overlapping items measure different element with different levels of difficulty {Formatting Citation} (Bond & Fox, 2001, 2007).

Table 3: Profile Items (N=123)

Items		Percent	Frequency	Mean (μ)
Gender	Female	47.20	58	1.5285
	Male	52.80	65	
	Total	100 %	123	
Job status	Permanent	74.80	92	1.3415
	Temporary	16.30	20	
	Contract	8.90	11	
	Total	100 %	123	
Education attainment	Malaysia Certificate of Education	26.80	33	3.1382
	Malaysian Higher Religious Certificate	6.50	8	
	Malaysian Higher Certificate of Education	11.40	14	
	Diploma	36.60	45	
	Bachelor Degree	18.70	23	
	Total	100 %	123	
Age of respondent	-	-	-	34.81
Length of services	-	-	-	9.43

Table 4: Reliability Index and Item Separation Index of Professionalism constructs

Constructs	Reliability	Separation Index
Use of the organization as a major reference (PO)	0.86	2.52
Sense of dedication (SD)	0.99	11.92
Belief in public service (PS)	0.98	7.47
Autonomy (AUTO)	0.98	8.00
Belief in self-regulations (SR)	0.98	6.63

Table 5: Use of the organization as a major reference (PO) statistic

	Outfit			
Entry Number	MNSQ	ZSTD	Point Measure Correlation	Item
4	1.10	.60	.72	PO4
2	.60	-3.3	.81	PO2
1	.60	-3.4	.78	PO1
3	1.71	3.9	.53	PO3
Mean	0.98	-5.0		
S.D.	.47	3.0		

Table 6: Sense of dedication (SD) statistic

	Outfit			
Entry Number	MNSQ	ZSTD	Point Measure Correlation	Item
9	1.76	4.6	.47	SD9
8	1.05	0.4	.69	SD8
7	.97	-.2	.52	SD7
6	.61	-3.4	.62	SD6
5	.69	-1.3	.45	SD5
Mean	1.01	0.0		
S.D.	.41	2.6		

Table 7: Belief in self-regulation (SR) statistic

	Outfit			
Entry Number	MNSQ	ZSTD	Point Measure Correlation	Item
10	.96	-.3	.68	SR10
12	.97	-.2	.68	SR12
11	1.10	.9	.60	SR11
14	1.10	.9	.56	SR14
13	.95	-.4	.60	SR13
Mean	1.02	.2		
S.D.	.07	.5		

Table 8: Autonomy (AUTO) statistic

	Outfit			

Entry Number	MNSQ	ZSTD	Point Measure Correlation	Item
17	1.35	2.6	.58	AUTO17
15	1.08	.7	.61	AUTO15
16	.88	-.8	.65	AUTO16
18	.90	-.7	.66	AUTO18
Mean	1.05	.4		
S.D.	.19	1.4		

Table 9: Belief in Public service (PS) statistic

	Outfit			

Entry Number	MNSQ	ZSTD	Point Measure Correlation	Item
20	.81	-1.6	.75	PS20
21	.65	-3.2	.78	PS21
22	.76	-2.1	.74	PS22
23	1.25	1.7	.41	PS23
19	1.92	5.0	.19	PS19
Mean	1.08	-0.1		
S.D.	.47	3.0		

Table 10: Summary of construct analysis of professionalism items

		Recommended removal items			

Constructs	Total items (N)	Pt Mea	Outfit	Rasch-removed	Rasch-retained
Reference Organization	4	-	PO3	1	3
Sense of dedication	5	-	SD9	1	4
Belief in self-regulations	5	-	-	-	5
Autonomy	4	-	-	-	4
Belief in public service	5	-	PS19	1	4
	23			3	20

Table 8 shows that all the items in autonomy construct are between 0.88 logit and 1.35 logit. All values are in the suggested range, as a result that there is no removal item in the autonomy construct.

Table 9 shows that item PS19 should be removed from the belief in public service because the value of outfit MNSQ is far greater than the acceptable range, which is 1.92 logit.

Table 10 summarizes the number of items for each dimension that has been removed based on PTMEA and fit statistic analysis. Analysis from the misfit statistics suggests that three of 23 items to be deleted due to the value exceeding the acceptable range. This means, 20 remained after Rasch analysis.

CONCLUSIONS

This study investigates integration efforts into the mainstream economy by zakat institutions in Malaysia and professionalism traits of zakat institution staff. It is pertinent that zakat institutions are fully integrated into the mainstream economy for its viability and ensuring institutional objectives are met. Zakat institutions has recorded an impressive ability as far as collection of zakat fund is concerned, however its development in its distribution segment requires a fresh approach in ensuring fund is better distributed. However, as far as phases of integration efforts are concerned, zakat institutions have shown remarkable progress. Among the factors acknowledged in contributing to organization's performance is professionalism. This study identifies five traits of professionalism in zakat institutions' staff namely; the organization as a major reference, sense of dedication, belief in self-regulations, autonomy and belief in public service. This study is able to determine that these five constructs are reliable and valid when assessing professionalism among zakat institutions' staff. The ability to identify these traits of professionalism plays a significant role towards not only determining professionalism but also assists in institution's effort towards integration to the mainstream economy.

ACKNOWLEDGEMENT

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