

## **Abstrak**

Di negeri Pahang, pada Januari 1996, kutipan zakat harta telah diswastakan kepada Pusat Kutipan Zakat Pahang (PKZP), syarikat milik Majlis Ugama Islam Dan Adat Resam Melayu Pahang (MUIP) yang mempunyai 51 peratus saham dan Al-Zakah Sdn. Bhd (49 peratus). Justeru itu, disertasi ini cuba menyingkap kesan penubuhan PKZP ke atas pentadbiran zakat di negeri ini. Kajian di dalam enam bab ini membentangkan unsur-unsur profesional pengurusan zakat pada zaman awal Islam secara komperatif dengan sistem pentadbiran zakat sekarang. Keberkesanan sistem agihan juga dinilai khususnya bagi menjamin pembelaan terhadap fakir miskin. Aspek-aspek kelemahan dan kekurangan turut dikenalpasti untuk diperbaiki. Kajian ini juga membincangkan kesan-kesan penubuhan PKZP ke atas pengurusan zakat serta menyarankan anjakan paradigma yang menyeluruh secara serius bagi pembaikan pentadbiran zakat di negeri Pahang Darul Makmur.

## **Abstract**

In Pahang, the zakat collection system was privatized in January 1996 where the responsibility was given to the Pusat Kutipan Zakat Pahang (PKZP). The company is owned by the Majlis Ugama Islam Dan Adat Resam Melayu Pahang (MUIP) which controls 51 percent of the major shares and the remaining is owned by Al-Zakat Sdn. Bhd. (49 percent). Hence, this dissertation aims to study the impact of the establishment of PKZP on the management of zakat in the state. This six chapters dissertation discusses the professionalism aspects of zakat management since the early days of the Islamic era in comparison to the existing zakat management system of the modern world. It also looks into the effectiveness of the zakat's expenditure especially in assisting the poor. The study will also identify the weakness of the system if any and propose recommendation to solve the above weakness. Lastly, with a hope that it will be a total paradigm shift in zakat's management for the betterment of the state of Pahang.