

## **Philanthropic Behaviour: Intention of University Teknologi MARA Alumni to Contribute to the Higher Education Institution Waqf Fund**

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**Abstract:** As Muslims, we believe that good deeds and contributions will be rewarded in the hereafter. The population for this study is university alumni who have graduated since the establishment of the university. The total number of alumni in 2015 was 645,862. As the number of the population is too large, the researcher can't do all of them. Hence, a smaller number of respondents is needed through the sampling technique. The method used under PLS-SEM software comprises PLS Algorithm, Bootstrapping and Blindfolding. These methods are to be appropriate for testing the hypotheses that answer the objectives of the study. The method made it suitable to find out the profiles of donors and non-donors among the university alumni. Furthermore, the SPSS software was chosen to interpret the data as PLS-SEM software did not support this type of data analysis. This study also shows that most of the alumni have the proper knowledge that one Muslim should possess about waqf. However, even though the alumni have the capability and proper knowledge about waqf, it did not encourage them to contribute to the fund. Hence, the alumni also had the perception that people who are close to them do not agree that they should help people in need financially. As a conclusion, this study was able to study the philanthropic behaviour of UiTM alumni in contributing to the UiTM education waqf fund.

**Keywords:** Philanthropic, Behaviour, Alumni, Intention

### **1. Introduction**

Rooted from the Greek words *philos* and *anthropos* which mean love and human being respectively, philanthropy signifies the elevation of the human spirit (Hagerty, 2012). The word philanthropy can also be defined as the act of volunteering for public good, such as voluntary service, voluntary association, and voluntary giving. Shariah-compliant philanthropy refers to acquiring money from zakat

or waqf funds (Alam, 2010). Whilst zakat is a compulsory charitable giving in Islam, waqf is a highly structured pattern of institutional religious foundation that can be endowed by individuals, families, or institutions (Alam, 2010). Even though HEIs students are meant to obtain the zakat fund, other areas in education such as research and development to improve academic excellence that need financial assistance could not be fulfilled. HEIs needs to make philanthropic funds available to ensure that its students excel in their studies (Acosta, 2010). Having waqf as another philanthropic fund would reduce reliance on zakat and prepare waqf as another significant tool to support HEIs students in the future.

### 1.1 Background of Research

Philanthropic behaviour requires individuals to contribute their time or money (Brown & Taylor, 2015). Research conducted in studying philanthropic behaviour found many significant factors that lead individuals to contribute. Some people philanthropically behave as they believe they must contribute, not because of worldly returns like profit or improved image (Dennis, Buchholtz & Butts, 2009). A study by Mohd Noor (2015), proved that individual donors contribute for different reasons. As Muslims, we believe that good deeds and contributions in doing good deeds will be rewarded in the hereafter. In other words, religiosity is among the driving factors for an individual to have good manners. As confirmed by research done by Skarmeas, Haseeb and Shabbir (2011) identified that individual donates due to religiosity. Other than religion, Abd Manan et al. (2017), in their study highlighted motivation, satisfaction, and social standing as the determinants for individuals to contribute.

Mat Rani et al. (2016) in their study mentioned that the 196th Finance and Development Committee meeting dated 29 September 2015 had approved the proposal to set up a UiTM Waqf Trust Fund (TAWA). The purpose of TAWA development is to raise funds through donations from individuals and corporate bodies to cover the cost of building the Islamic Center Complex in Puncak Alam Campus which includes the UiTM Puncak Alam Mosque premises, the Administration Office of the Academy of Contemporary Islamic Studies (ACIS) and Islamic Center, staff room, hall and lecture rooms as well as commercial space for rent (Mohd et.al, 2016). To date, the UiTM Zakat, Sadaqah and Waqf Division have been undergoing the re-development of the waqf programme since 2019, which includes waqf model and infrastructure, review of Memorandum of Agreement (MoA) and regulatory matters, and assessment of business prospects of potential waqf projects.

### 1.2 Statement of Problem

Waqf is largely utilized by many higher institutions (HEIs) in Malaysia, and it is reported that 13 public universities had developed their waqf fund as of 2017 (Idris Jusoh, 2017). HEIs were suggested to have their education waqf fund to assist the sustainability of the university (Mujani et al., 2016). Furthermore, utilizing waqf in education will assist human capital development as well as economic, social, and national security (Muhammad Ridhwan Ab. Aziz et al., 2013). Realizing the need for another fund besides education loans and scholarships, UiTM has implemented its education waqf fund to assist the students and the Muslim society.

Ghafarullahuddin (2017), said that waqf in UiTM started in 2012 with sadaqah jariah programme. Individuals contributed to the university under the instrument of sadaqah as there was no specific waqf fund developed at that time. Then, the 196th Finance and Development Committee meeting dated 29 September 2015 approved the proposal to set up a UiTM Waqf Trust Fund (TAWA) (Mohd Afandi Mat Rani et al (2016). On 11 October 2016, the waqf programme was launched by the UiTM Vice Chancellor, Emeritus Prof Datuk Dr Hassan Said (Ghafarullahuddin (2017). On 13 January 2017, the university launched its e-waqf (BERNAMA, 2017). The objective is to strengthen the university's educational system and physical development. It is further reported that the university aimed at achieving RM1 billion in 10 years (BERNAMA, 2017). The education waqf fund manager needs to promote the fund to the alumni to assist the university's financial sustainability. Emphasis should be given to UiTM alumni that currently totalled up to 645862 since 1956 (Mohd Afandi Mat Rani et. al,

2017). The Vice Deputy Chancellor of the university stressed the importance of tightening the collaboration between UiTM - alumni in many aspects, including the give-back to the university in terms of expertise and high-impact activities. Mohamed Adil et al. (2012) mentioned that the UiTM education waqf fund planned to raise funds from the university community, including the alumni. The total estimated amount that would be collected from all those parties was RM244.8 million (Mohamed Azam Mohamed Adil et al., 2012). Najahuddin (2018) mentioned that in 2018 the UiTM Waqf Trust Fund had collected RM2,039,771.46 from 2088 contributors. This showed that the university education waqf fund achievement was far from what was expected. Realizing identified problems, this study is aimed at analysing the situations. Furthermore, the research aims to study the intention of Universiti Teknologi MARA (UiTM) alumni towards contributing to the education waqf fund. UiTM was chosen due to the huge market size that the university has as most of the students and graduates are Muslims, plus the large number of campuses and branches that the university has as compared to other universities in this country (Ghafarullahuddin, 2017).

Hence, there are several questions to ponder. First and foremost, do UiTM alumni contribute to the education waqf fund? Does the element of intention push them to contribute towards the education waqf fund? Realising these, there is the need to understand the intention of the university alumni, and whether they would contribute to the UiTM education waqf fund.

### 1.3 Objectives of the Study

This study aims to examine the philanthropic behaviour of UiTM alumni instead of the implementation of the waqf education fund as financial assistance for UiTM students. The increasing number of UiTM students and the need for financial assistance leads to the conception of this study. Specifically, this research was conducted to achieve the objective of investigating the intention of alumni to contribute to the UiTM waqf education fund.

### 1.4 Definition and Legal Evidence of Waqf

Waqf or Islamic charitable endowment is one of the oldest forms of charity that exist in the world and was reported to be used since the era of Egypt's pharaohs (Habibollah Salarzahi et al., 2010). Both waqf and habs mean 'to hold, confine, prohibit, detain, prevent or restrain' (Abdul Hamid Mar Iman & Mohammad Tahir Sabit Mohammad, 2014). Legally, waqf means 'to protect something, by preventing it from becoming the property of a third person' (Abdul Hamid et al., 2014). The term waqf refers to a property or asset donated by its owner for the cause of Allah in perpetuity (forever), to be used for philanthropy for the benefit of the community or the public' (Farra Munna Harun et al., 2016). Meanwhile, in Shariah terminology, waqf refers to 'making a property invulnerable to any disposition that leads to transfer of ownership and donating the usufruct of that property to beneficiaries as specified by the endower' Fuadah Johari & Mohammad Alias, (2013). Mehmet Babacan (2011) stated that in Arabic literature and religious law, waqf refers to 'a special type of donation in which the donor is not entitled to the revenues and profits generated from the assets donated'. In Fuadah Johari et. al (2013), further elaborated that the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) defined waqf as 'preventing something from movement'.

### 1.5 Theory of Planned Behaviour

The theory of Planned Behaviour (TPB) is an expansion of the Theory of Reasoned Action (TRA). The TRA was developed by Ajzen and Fishbein (1970) to predict human behaviour from attitudes and norms (Veludo-de-oliveira, 2009). In TRA, intention is the central element to perform a specific behaviour (Ajzen, 1991), but other factors may impede the targeted behaviour (Su, Chou, & Osborne, 2011). Other than intention, Veludo-de-oliveira (2009) explained in TRA, a behaviour is affected by the attitude towards the behaviour and subjective norms. However, even though an individual has the skills, abilities, and resources to act, other factors will affect behaviour of an individual (Dennis, Buchholtz, & Butts, 2009). The theory of Planned Behaviour was developed in subsequent years to

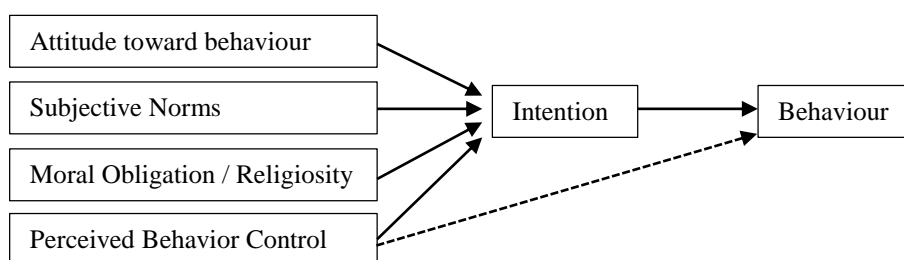
complement the TRA in enabling the theory to be used for non-volitional behaviours (Veludo-de-Oliveira, 2009). The TPB, which was first developed in 1988, proposed a model that measures how human actions are guided and predicts the occurrence of a particular behaviour so long as the behaviour is intentional (Purnomo M. Antara et al., (2016). As compared to TRA, TPB adds another variable which is perceived behavioural control (PBC) to stimulate behaviour. As mentioned by Ajzen (1991) intention would indicate a motivation factor on how hard people are willing to try and how much effort they are planning to utilize. Meanwhile, the PBC determines how an individual perceives performing something, which is the easiness or difficulty of doing that behaviour (Dennis et al., 2009).

Ajzen (1991) explained intention in TPB as a motivational factor that influences behaviour, which shows how hard people are willing to try and how much effort they are planning to exert to perform a behaviour. He also clarified that an intention to perform a specific behaviour can only be affected if the behaviour is under volitional control, namely the person can decide to perform or not to perform the behaviour. Hence, in this theory, the intention of a person is affected by attitude towards behaviour, subjective norm, and perceived behavioural control to determine the specific behaviour.

Attitude towards a behaviour is defined by Fishbein and Ajzen (1975) in Amirul, Mohammed and Fadzil (2016) as an individual’s positive or negative feelings in doing the targeted behaviour. Meanwhile, O’Callaghan and Nausbaum (2006) mentioned that attitude is based on a set of behavioural beliefs about the possibility that behaviour performance will lead to a particular outcome. Babiak et al. (2012) in their study explained that an individual will only perform an act if he/she thinks it is beneficial.

Subjective norm, which is a component in TPB, acts when social pressure influences the individual’s behaviour. The person will think thoroughly about whether to engage in a behaviour taking into consideration the social pressure (Amirul, et al., 2016). In other words, subjective norm deals with an individual who thinks of others’ approval or disapproval of their behaviour (Dennis et al., 2009; O’Callaghan & Nausbaum, 2006). If other people show positive subjective norms, the individual will be motivated to perform the behaviour (Sung & Yang, 2009).

Perceived behavioural control is another important element that shapes an individual’s behaviour (Babiak et al., 2012). Dennis et al. (2009) and Su et al. (2011) asserted that perceived behavioural control determines the easiness or difficulty of performing a behaviour. Osman et al. (2016) suggested that perceived behavioural control refers to the individual’s view of his/her ability to do something. Ajzen (1991) claimed that perceived behavioural control together with behavioural intention will be able to predict behavioural achievement. The perceived behavioural control or control beliefs that consist of internal and external control will strongly affect individual behaviour (Babiak et al., 2012).



**Figure 1: Theory of Planned Behaviour**

Source: Babiak et al. (2012)

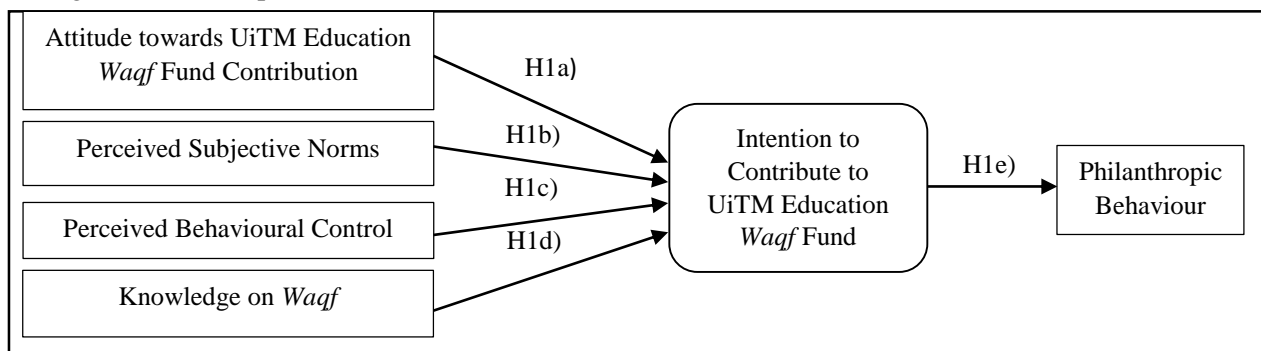
In Babiak et al. (2012) it is mentioned that Ajzen (1991) asserted that moral norms are another construct that should be considered in defining intention. Babiak et al. (2012) further explained that moral obligation refers to ethical responsibility that influences an individual in performing a behaviour. Purnomo M. Antara et al. (2016) in their study opined that religiosity is essential as every person has a different level of religiosity and it can influence an individual cognitively and behaviourally. Religiosity can be influenced both by the attitude towards behaviour and subjective norms (Su et al., 2011). It

stimulates behaviour in a way that it has special reinforcement and in philanthropic behaviour, it may lead to sustainable economic development.

The combination of attitude, subjective norms, moral obligation, and perceived behavioural control will determine the demanded behaviour. It is important to note that, according to this theory, the performance of a behaviour could be predicted from the intention to perform the behaviour and from perceived behavioural control (Ajzen, 2011). He further explained that attitude towards behaviour, subjective norm, and perceived behavioural control should be able to predict intention. Ong and Moschis (2006) in Amirul (2014) mentioned that moral obligation or religiosity is another important construct that determines an individual's behaviour. Individuals with higher levels of religiosity are believed to be more religious (Amirul, 2014). Getting involved in the education *waqf* fund would need alumni donors to be more religious for them to have a higher level of intention to contribute. Other than that, Mariatul Aida Jaffar and Rosidah Musa, (2015) researched to examine the Halal entrepreneurs' attitude towards Islamic financing. The study intended to examine the salient belief factors, namely religious obligation, knowledge and awareness, cost benefits, business support and reputation effect on attitude towards Islamic financing and whether the belief factors influenced intention. The findings of the research showed that religious obligation is the strongest determinant of attitude as opposed to other antecedents. Even though attitude significantly affected the Halal entrepreneurs' behaviour, perceived behavioural control emerged as the strongest influence on intention. It can be understood that the research had been effectively done in studying the attitude of the Halal entrepreneurs. Recognizing the importance of moral norms/religion, the researcher would add a construct that would explain the effect of religion on the philanthropic behaviour of university alumni. The construct will be discussed later.

### 1.6 Conceptual Framework and Hypotheses

Figure 2 shows the conceptual framework for this study. The model had 4 independent variables, one mediating variable and one dependent variable that were formulated after the hypotheses were designed. Based on previous studies, there was evidence that the variables are interconnected.



**Figure 2: Conceptual Framework**

- Hypothesis 1 a): There is a positive direct effect between UiTM alumni's attitude towards UiTM education waqf fund and intention to contribute to the UiTM education waqf fund.
- Hypothesis 1 b): There is a positive direct effect between UiTM alumni perceived subjective norms and intention to contribute to the UiTM education waqf fund.
- Hypothesis 1 c): There is a positive direct effect between UiTM alumni's perceived behavioural control and intention to contribute to the UiTM education waqf fund.
- Hypothesis 1 d): There is a positive direct effect between UiTM alumni's knowledge on waqf and intention to contribute to the UiTM education waqf fund.
- Hypothesis 1 e): There is a positive relationship between UiTM alumni's intention to contribute to the UiTM education waqf fund and philanthropic behaviour.

## 2. Methodology

In conducting research, it is important to choose a good research design and plan rewarding procedures in ensuring quality result obtained. Thus, it is important to carefully understand research design before running research. Research design involves gathering data in achieving research objectives (Kumar, Salim & Ramayah, 2013). While Sekaran (2003) highlighted that the essential part of research design may consist of purpose for the study (exploratory, descriptive, hypothesis testing), its location (i.e., the study setting), the type it should conform to (type of investigation), the extent to which it is manipulated and controlled by the researcher (extent of researcher's interference), its temporal aspects (time horizon), and the level at which the data will be analyzed (unit of analysis).

Research study consists of exploration, description, and hypothesis testing. As for this research, the hypothesis-testing study is the most appropriate research design to be employed in explaining the relationship between the philanthropic behaviour of university alumni and antecedents selected. When looking at the details of hypothesis-testing study, Sekaran (2003) defined the study (also known as experimental studies) as clarification of the characteristics of certain relationships, or determination of the dissimilarity among groups or the independence of two or more factors in a situation. Sekaran (2003) further claimed that her research is used in explaining the variance in the dependent variable or to predict organizational outcomes. There are two types of investigation as suggested by Sekaran (2003); causal and correlational study. A causal study is done when there is a need to determine a definitive cause-and-effect relationship and the researcher wants to define factors causing the problem. While correlational study involves defining the association between the variables and the problem. For this study, a correlational study is more appropriate to define the research as it is intended to find predictive relationship (by defining to what degree a relationship exists between two or more variables) using correlations or other statistical techniques (Hernon & Schwartz, 2009).

Another aspect that should be looked into is the study setting. There are two types of study setting, namely contrived and non-contrived. Contrived setting refers to simulated research setting (Frauendorf, 2007; Sekaran, 2003) where the study is done as an experiment in a lab, or better known as field experiment (Frauendorf, 2007). The cause-and-effect study is attributed to the contrived setting. This study, as it is a correlational study in nature relates to non-contrived study setting as the study involved questionnaire distribution to the alumni to be answered in a few minutes without disturbing their daily routine. Other than the above-mentioned elements in research design, unit of analysis is another essential part in designing research. Kumar et al. (2013) defined the unit of analysis as the subject in research in which the researcher is fond of studying, and it can be in the form of individuals, groups of people, objects, a certain department within an organization or the entire organization, as well as culture or countries. As for this research, the unit of analysis is the UiTM alumni who answered the questionnaire individually. In the individual unit of analysis, the researcher gathered data from each individual and treated each response as an individual data source. This study used the longitudinal study as the questionnaire was distributed twice to the same respondents, where the second questionnaire was distributed after four weeks. Saunders, Lewis, and Thornhill (2009) in their study pointed out that longitudinal study would assist in gaining valuable data from survey designed, which then would give powerful insight for the research itself.

The population for this study is university alumni who graduated since the establishment of the university. Head of Alumni at the Office of Industry, Community and Alumni Network (ICAN) UiTM reported that the total number of alumni in 2015 was 645,862. However, ICAN could not give the full list of alumni as it is confidential. In this regard, this study needed to find other methods to distribute questionnaires to the alumni. As the number of the population is too large, it is impossible for the researcher to distribute to every one of them. Hence, a smaller number of respondents is needed, and the only solution is through sampling technique. In Ibrahim Sulaiman Alhidari (2013), Hair et al. (2010) suggested that for SEM, a sample size that is appropriate is at least one-hundred and not exceeding four hundred. This is one of the judgements that would be used in deciding the appropriate sample size for

this study. As for this research, non-probability sampling is deemed appropriate as compared to probability sampling. The utilization of non-probability sampling requires the researcher to choose a method that can be used, and the researcher had chosen snowball sampling. This sampling design is also known as the sampling by reference where one respondent is utilized to generate names of others (Kumar et al., 2013). They proclaimed that this design is one of the best ways to get the sample through reference by initial respondents whom the researcher probably knew. It is suitable when the population under study is small, and the probability of finding the elements of the population by the traditional method is difficult (Kumar et al., 2013). This study used a questionnaire as an instrument to collect the required data and Likert scale was used for the questionnaire. A Likert scale is a form of rating scale. It is designed to investigate how strongly subjects agree or disagree with statements (Sekaran, 2003). Thus, this study used a 6-point scale with the following anchors, exceptional for 'Attitude' and 'Philanthropic Behaviour' constructs; 'Attitude' construct, 6-point scale was appointed for each question and 'Philanthropic Behaviour' construct, 6-point scale appointed for the questions.

After the questionnaire had been designed, approvals from the expert panel and pilot group were obtained, then validity and reliability analysis for the questionnaires were conducted. Experts were asked whether the draft questionnaire was relevant and accurate. Validation of the 89 items was undertaken by eight experts all over Malaysia (four experts from waqf field, three experts for PLS-SEM and one expert for language) from Universiti Teknologi MARA (UiTM), Universiti Putra Malaysia (UPM), Universiti Sains Malaysia (USM), Universiti Sains Islam Malaysia (USIM), and Universiti Tun Hussein Onn Malaysia (UTHM). Taking into consideration their comments and advice, eight questions were discarded, and 81 questions left to be used. A pilot study was done after the panel of experts had clarified the questionnaires. This study had implemented the pilot study in order to test for the efficiency of the language used, the appropriateness of the questions asked, and the ability of the respondents to answer the questions. Taking into consideration all judgments, this study chose a minimum sample of 30 respondents for the pilot study. The respondents were asked to rate the items in the questionnaire using a 6-point Likert scale as discussed before. Respondents were approached using an online questionnaire and 53 UiTM alumni were selected. However, only 33 feedback were received. The reliability analysis was conducted based on the feedback.

For the final distribution, the researcher distributed questionnaires that consisted of three sections - Section 1, Section 2 and Section 3. Section 1 focused on demographic information and Section 2 demanded respondents to provide answers for constructs of attitude, perceived subjective norms, perceived behavioural control, knowledge on waqf and intention to contribute for education waqf fund. The third section consisted of two questions on philanthropic behaviour construct that were given to the respondents four weeks after respondents answered the questions in Section 1 and Section 2. Van der Linden (2011) in his study claimed that four weeks appears to be a reasonable timeframe to analyse behavioural action, hence, the same measure was applied by Smith and McSweeney (2007). Ibrahim (2013) also applied a four-week timeframe in analysing donation behaviour. A total of 2002 questionnaires were distributed through online and face-to-face interviews. Face-to-face interview was done for alumni who were reachable, for example those who live in Peninsula Malaysia. While online survey is an effective way to reach respondents, they could answer the questionnaire directly, further increasing survey penetration and getting access to person who could not be reached in other ways (Picón-Berjoyo et al., 2016). Out of the total number of 2002 questionnaires given out, 193 were returned yielding a response rate of 10%.

## 2.1 Reliability of Instruments

After the data was collected, the goodness of data was measured using a test of validity and reliability (Sekaran, 2003). Kumar et al. (2013) defined validity as the degree to which the instrument measures what it asserts to measure. Meanwhile, Bryman (2012) in discussing validity, gave an example of measurement validity, in which he reported students or lecturers argue whether formal examinations give accurate judgment of academic ability and people question whether individual's IQ score really

reflects the level of intelligence, those questions raise the issue of validity measurement. The validity of scores is important as it helps to identify whether an instrument is a good one to be used in survey research (Creswell, 2014).

**Table 1: Reliability Analysis Result for the Pilot Study**

Constructs	No. of Items	Cronbach's Alpha
Attitude	5	0.988
Perceived Subjective Norms	5	0.870
Perceived Behavioural Control	5	0.933
Knowledge of <i>Waqf</i>	5	0.715
Intention to Contribute for UiTM Education <i>Waqf</i> Fund	5	0.923
Philanthropic Behaviour	2	0.867

Source: Researcher's Own (2019)

Table 1 above shows the result for reliability analysis for the pilot study. Considering Muhammad Ridhwan Ab. Aziz and Mohd Asyraf Yusof (2014) as well as Slavec and Drnovsek (2012) that suggested Cronbach alpha of 0.70 shows good result, there were no items to be deleted for the questionnaire.

**Table 2: Summary of Hypotheses Testing**

Objectives	Hypotheses	Test
Objective i; to investigate the intention of alumni to contribute for UiTM education <i>waqf</i> fund	Hypothesis 1 a): There is a positive direct effect between UiTM alumni's attitude toward education <i>waqf</i> fund and intention to contribute to the education <i>waqf</i> fund.	PLS- SEM (PLS Algorithm, Bootstrapping, Blindfolding)
	Hypothesis 1 b): There is a positive direct effect between UiTM alumni perceived subjective norms and intention to contribute to the education <i>waqf</i> fund.	
	Hypothesis 1 c): There is a positive direct effect between UiTM alumni perceived behavioural control and intention to contribute to the education <i>waqf</i> fund.	
	Hypothesis 1 d): There is a positive direct effect between UiTM alumni's knowledge on <i>waqf</i> and intention to contribute to the education <i>waqf</i> fund.	
	Hypothesis 1 e): There is a positive relationship between UiTM alumni's intention to contribute to education <i>waqf</i> fund and philanthropic behaviour.	

Table 2 provides summary of hypotheses testing for this research. From the table, it shows that the data were analysed using PLS-SEM. The method used under PLS-SEM software comprises PLS Algorithm, Bootstrapping and Blindfolding. These methods are the right tools to be applied in testing the hypotheses in order to answer the objectives of the study. Hence, in analysing the profiles of the respondents and the donors the researcher used crosstabs method of SPSS. The method is suitable to find out the profiles of donors and non-donors among the university alumni. Furthermore, the SPSS software was chosen to interpret the data as PLS-SEM software did not support this type of data analysis. Hence, the data was successfully analysed and the results will be discussed in the next chapter.

### 3. Results and Discussion

#### 3.1 Demographic Profile of Respondents

The respondents comprised of 60 males (31.1 percent) and 133 females (68.9 percent). Most of the respondents were 31 to 40 years old, and they were made up of 100 individuals with a percentage of 51.8 percent. The second category of age among the respondents were 21 to 30 years old that comprised 73 individuals with 37.8 of percentage. The third category was between 41 to 50 years old involving 14



individuals that represented 7.3 percent. The least number of respondents aged more than 51 years old consisted of 6 individuals with 3.1 percentage. Most of the respondents have a bachelor's degree, which comprise 105 individuals at 54.4 percent. The second highest group of respondents are with master's degree with a total number of 53 respondents that represents 27.5 percent of total respondents. Meanwhile, 32 of the respondents have a diploma and only 3 respondents have the highest education, that is the doctoral degree.

### 3.1.1 Attitude towards Waqf Education Fund Contribution

Table 3 displays the factor loadings, Composite Reliability (CR), and Average Variance Extracted (AVE) for 'Attitude towards Waqf Education Fund Contribution' variable. Items 'harmful/beneficial' depicted the highest loadings of 0.926, followed with 'unnecessary/necessary' item with 0.924 loadings. Since the value is higher than 0.50, as suggested by Hair et al. (2010) in Low and Ramayah (2016), the construct is said to be highly loaded. While the item 'useless/useful' shows lowest loadings at 0.847. The CR value for the construct is 0.959, which is higher than 0.70 as suggested by Hair et al. (2013). Whereas the AVE value is 0.825, which is higher than 0.50 as suggested by Hair et al. (2013). Based on the CR and AVE value, it can be concluded that the construct is statistically significant.

**Table 3: Result for 'Attitude towards Waqf Education Fund Contribution' Items**

Items	Loadings	CR	AVE
1. Useless / Useful	0.847	0.959	0.825
2. Harmful / Beneficial	0.926		
3. Bad / Good	0.896		
4. Unnecessary / Necessary	0.924		
5. Negative / Positive	0.945		

Result for 'Perceived Subjective Norms' items is illustrated in Table 4. It is shown that Item 5 has the highest loadings at 0.875. Whereas Item 1 signified the second highest loadings at 0.864, followed by Item 4 at 0.847, Item 3 at 0.804, and Item 2 at 0.784. All loadings are higher than the suggested value, that is 0.50. The CR value of 0.920 and AVE value of 0.698 are also higher than is recommended. In this regard, the construct is highly loaded and statistically significant.

### 3.1.2 Perceived Subjective Norms

**Table 4: Result for 'Perceived Subjective Norms' Items**

Items	Loadings	CR	AVE
1. It is expected from me to contribute to <i>waqf</i> education fund.	0.864	0.920	0.698
2. It is expected from me to help others in need financially.	0.784		
3. As former student, it is expected from me to socially repay the university by contributing to <i>waqf</i> education fund.	0.804		
4. People who are important to me think that <i>waqf</i> education fund is beneficial.	0.847		
5. People who are important to me think that <i>waqf</i> education fund is useful.	0.875		

### 3.1.3 Perceived Behavioural Control

Table 5 displays results for 'Perceived Behavioural Control' items. Based on the result, it is showed that Item 3 has the highest loadings at 0.897, and followed with Item 4 at 0.885 loadings, Item 1 at 0.878 loadings, Item 1 at 0.878, and the lowest loadings is for Item 2 at 0.801 loadings. The CR value for this construct is 0.939 and the AVE is 0.754. All the values are higher than the recommended values, which results in the construct is highly significant.

**Table 5: Result for ‘Perceived Behavioural Control’ Items**

Items	Loadings	CR	AVE
1. I have the ability to contribute to <i>waqf</i> education fund.	0.878	0.939	0.754
2. I have the knowledge to contribute to the <i>waqf</i> education fund.	0.801		
3. I have financial resources to contribute to the <i>waqf</i> education fund.	0.897		
4. Contributing to <i>waqf</i> education fund is within my control.	0.885		
5. I don't feel any burden to contribute to the <i>waqf</i> education fund.	0.877		

### 3.1.4 Knowledge on Waqf

About ‘Knowledge on Waqf’ construct, it is depicted in Table 6 the loadings of item ‘individuals may give shares for waqf’ is the highest as compared to other items. It is followed with the item ‘everyone can contribute to waqf’, item ‘waqf is giving away one’s wealth for the benefit of others’, item ‘waqf assets cannot be sold’, and item ‘waqf is a form of sadaqah jariah’. All the loadings are higher than value suggested by Hair et al. (2010), while the CR and AVE are higher than value suggested by Hair et al. (2013). In this regard, this construct is highly loaded and statistically significant.

**Table 6: Result for ‘knowledge on Waqf’ Items**

Items	Loadings	CR	AVE
1. <i>Waqf</i> assets cannot be sold.	0.755	0.879	0.593
2. <i>Waqf</i> is a form of <i>sadaqah jariah</i> .	0.738		
3. Everyone can contribute to <i>waqf</i> .	0.773		
4. Individuals may give shares for <i>waqf</i> .	0.814		
5. <i>Waqf</i> is giving away one’s wealth for the benefit of others.	0.769		

### 3.1.5 Intention to Contribute for Waqf Education Fund

Table 7 illustrates the result for ‘Intention to Contribute for Waqf Education Fund’ items. It can be concluded that the loadings for all the items are highly loaded as the value is higher than the value recommended by Hair et al. (2010). The CR value for the construct is 0.944 and the AVE value is at 0.770, which is still above the recommended value by Hair et al. (2013). Therefore, this construct can be regarded as highly significant.

**Table 7: Result for ‘Intention to Contribute for Waqf Education Fund’ Items**

Items	Loadings	CR	AVE
1. I plan to contribute to <i>waqf</i> education fund.	0.886	0.944	0.770
2. I intend to prioritise in giving waqf to those who are less fortunate.	0.875		
3. I intend to show my concerned to a particular group I attended to.	0.858		
4. It is my intention to contribute to <i>waqf</i> education fund in the near future.	0.916		
5. My intention is to let others enjoy better education through <i>waqf</i> .	0.852		

### 3.1.6 Philanthropic Behaviour

Table 8 depicts the result for ‘Philanthropic Behaviour’ two items. The construct comprises of Item 1 - ‘how often during the past month have you made monetary donations to waqf education fund?’, and Item 2 – ‘I donate money to waqf education fund’. The loadings for both items are 0.858 and 0.970 for Item 1 and Item 2 respectively, which result in the construct is highly loaded as the value is higher than the suggested value by Hair et al. (2010). While the CR is reported at 0.912 and AVE is at 0.839, which is also higher than the recommended value by Hair et al. (2013). This study shares the same findings with Ibrahim Sulaiman Alhidari (2013).

**Table 8: Result for ‘Philanthropic Behaviour’ Items**

Items	Loadings	CR	AVE
1. How often during the past month have you made monetary donations to <i>waqf</i> education fund?	0.858	0.912	0.839
2. I donate money to <i>waqf</i> education fund.	0.970		

### 3.2 Hypotheses Testing

One-tailed statistical tests are used in examining the hypothesized paths of the proposed structural model. This comprises inspecting whether the path coefficients were significant or not and the direction of the coefficients. In testing the hypotheses of this research, the critical ration (t-value) that is associated with each parameter was determined. If the estimated t-value is greater than the critical ration value ( $p < 0.10$ ,  $t\text{-value} = \pm 1.645$ ), the null hypothesis that is equal to zero is rejected, which result in the hypothesized relationship is supported.

**Table 9: Overall Hypotheses Testing Results**

Hypothesis Relationship	Standardized Beta	Standard Error	t-value	Decision
H1a) Attitude > Intention	0.007	0.066	0.101 <sup>a</sup>	Not Supported
H1b) Perceived Subjective Norms > Intention	0.342	0.080	4.265**	Supported
H1c) Perceived Behavioural Control > Intention	0.339	0.075	4.519**	Supported
H1d) Knowledge on <i>Waqf</i> > Intention	0.224	0.064	3.479**	Supported
H1e) Intention > Philanthropic Behaviour	0.034	0.096	0.354 <sup>a</sup>	Not Supported

\*\* Significant at  $p < 0.10$  ( $t > \pm 1.645$ )

a Not Significant

Further, Hair et al. (2014) in Ahmad et al. (2014) recommended that a researcher should look at the R<sup>2</sup>, beta and t-values via a bootstrapping procedure with a resample of 5,000. After the bootstrapping analysis has been run, the results are combined and summarised. The summarised results of the proposed structural model that is presented in the table consist of standardized beta, standard error, and significance level, in which the decision whether to support or not support the hypothesis is made. Initially, the estimation of the hypothesized structural model revealed that ten of the hypothesized links were significant while five were non-significant.

As displayed in Table 10, three hypotheses are supported and significant path coefficient in the hypothesized direction. Whilst two hypotheses are not supported and not significant. It can be concluded that UiTM alumni have a negative attitude towards contributing to *waqf* education fund (1a). The result contradicted previous research done by Amirul Faiz Osman (2014), Gall (2012), Mazereeuw-van der Duijn Schouten et al. (2014) and Oosterhof et al. (2009) that found attitude has a positive relationship with philanthropic behavior. However, social influence (1b), the ability to contribute (1c), and knowledge of *waqf* among alumni (1d) signify the positive relationship between these three constructs and the intention to contribute. Hypothesis 1b and 1c share the same finding as Amirul Faiz Osman (2014) and van der Linden (2011). Further, Dennis et al. (2009) also shares the same finding that suggested perceived behavioral control (1c) showed a positive relationship. While knowledge of *waqf* (1d) is the new construct suggested by this study and no previous research has used the same construct before. Meanwhile, intention (1e) indicates a negative relationship with philanthropic behavior, which shows that the UiTM alumni do not have the intention to contribute to the *waqf* education fund. This research finding contradicted Kirkham (2010) and van der Linden (2011).

Based on the findings, it is evident that most of the respondents positively presumed that the development of UiTM education *waqf* fund has positive impact as the item shows the highest loading as compared to the other items. The respondents also have the assumption that the fund will benefit the

university. However, some of the respondents do not agree that the fund is good to be implemented, as the item signifies the lowest loading among other items for attitude construct. Overall, this study contradicted to the finding of Ibrahim Sulaiman Alhidari (2013) as well as Mariatul Aida Jaffar and Rosidah Musa (2015) that found attitude significantly affected intention of a person. Hence, this study shares the same finding as a research conducted by Dennis et al. (2009), where the hypothesis of positive relationship between economic attitude and corporate philanthropy was not supported.

**Table 10: Summarised Results for Hypotheses 1a, 1b, 1c, 1d and 1e**

Hypotheses Tested		t-value	Decision
H1a):	There is positive direct effect between UiTM alumni attitude toward waqf education fund and intention to contribute to waqf education fund.	0.101 <sup>a</sup>	Not Supported
H1b):	There is positive direct effect between UiTM alumni perceived subjective norms and intention to contribute to waqf education fund.	4.265**	Supported
H1c):	There is positive direct effect between UiTM alumni perceived behavioural control and intention to contribute to waqf education fund.	4.519**	Supported
H1d):	There is positive direct effect between UiTM alumni knowledge on waqf and intention to contribute to waqf education fund.	3.479**	Supported
H1e):	UiTM alumni with higher intention to contribute to waqf education fund will show better philanthropic behaviour.	0.354 <sup>a</sup>	Not Supported

\*\* Significant at  $p < 0.10$  ( $t > \pm 1.645$ )

a Not Significant

Looking at the social influence that might affect the alumni to contribute, most of the alumni agree individuals around them think UiTM education *waqf* fund is useful. The majority of the respondents also have the perception that people close to them expect that they will contribute to the UiTM education *waqf* fund. Hence, many of the respondents perceive people around them do not agree that they need to help others in need financially. Studies conducted by Amirul Faiz Osman (2014) and Ibrahim Sulaiman Alhidari (2013) also showed that social influence would significantly affect individuals decision to contribute.

Perceived Behavioural Control construct depicts the ability of an individual to perform the said behaviour. In this study, it is expected to the respondents to have the ability to contribute to the UiTM education *waqf* fund. Most of the respondents agreed that they have the financial resources to contribute. They also thought that contributing to the UiTM education *waqf* fund is within their control. Nevertheless, many of them opined that they do not have the knowledge on how to contribute to the UiTM education *waqf* fund. In this regard, the UiTM education *waqf* fund management should give proper attention on how to convey the information to the alumni so that most of them have information about the fund. Amirul Faiz Osman (2014) signified the same finding in his research in which individuals perceived they can contribute.

In discussing knowledge on *waqf*, it is found that the alumni have proper knowledge about *waqf*. Most of them know essential information that a Muslim should know about *waqf*. The items provide questions on whether *waqf* can be sold, is it a form of *sadaqah jariah*, can anyone contribute to the fund, shares can be given as a form of *waqf* and the definition. All respondents are positively able to provide the appropriate answer to the question. It can be concluded that knowledge about *waqf* is not a major problem to the alumni. Hence, this study shares the same findings as a study conducted by Baharuddin Sayin et al. (2004), whereby the respondents showed they were knowledgeable with regard to *waqf*.

While considering the items on intention to contribute for the UiTM education *waqf* fund, this study found that the alumni do not have the intention to donate. Hence, most of them agree that they do have the intention to contribute to the fund soon, as the item shows the highest loading among other items. They also confess that they plan to contribute to the UiTM education *waqf* fund. Thus, many of the alumni do not agree on letting others enjoy better education through *waqf* as the item has the lowest loading among others. It is quite amaze to find the result for the item with the lowest loading as *waqf* is

a more established philanthropic tool as compared to *zakat* (White, 2014), and it is capable of providing convenience to the university stakeholders. Most of previous research found contradicted to the findings of this study, such as study conducted by Smith and McSweeney (2007), Osman (2014) and Alhidari (2013) as these studies found that individual donors were intended to contribute. It should be noted that the different results between this study and other previous studies might result from other circumstances that affected this study, such as the time constraints, the location of the respondents, and others.

#### 4. Conclusion

Based on the findings, the alumni showed that they do not have the intention to contribute to the UiTM education waqf fund. During the first phase of the questionnaire, most of the alumni expressed their intention to contribute to the near future. However, after a month when the second phase of the questionnaire was distributed to the same respondents, the result was hampered as only a few of the respondents contributed their money to the waqf fund. The alumni also agreed that they are financially capable of contributing. This study also shows that most of the alumni understand that one should contribute to waqf as well as acquire its knowledge. However, even though the alumni have the capability and proper knowledge about waqf, it did not encourage them to contribute to the fund. Hence, the alumni also had the perception that people who are close to them do not agree that they should help people in need financially. In terms of attitude, some of the alumni thought that UiTM education waqf fund is not well implemented. Furthermore, it is important to highlight on the items that show the alumni do not have the knowledge on how to contribute to the UiTM education waqf fund. With the percentage of contributors among alumni that is quite low, it is important for the management of the UiTM education waqf fund to consider this matter. As a conclusion, this study was able to study the philanthropic behaviour of UiTM alumni in contributing to the UiTM education waqf fund. The theory was selected, and framework designed to assist the study to clarify the objectives and draw hypotheses therefrom. Furthermore, the measures that have been applied and the statistical software chosen to have best explained the findings that are highly reliable and valid. It is expected that this study will benefit future researchers.

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