TAFHIM: IKIM Journal of Islam and the Contemporary World 16 No. 1 (June 2023): 123-155

The Importance of Islamic Regal Leadership in Zakat Delivery to Its Recipients in Perlis

Lailatul Shahreen Akashah Khalil* sha28370@yahoo.com.my

Ahmad Hidayat Buang* ahidayat@um.edu.my

DOI: https://doi.org/10.56389/tafhim.vol16no1.5

Abstract

The purpose of this article is to justify that Islamic regal leadership in Perlis plays a very important role in the delivery of zakat to its recipients with a goal to alleviate poverty. This study argues that Islamic regal leadership benefits the recipients in Perlis by adopting effective Islamic governance based on the principle of al-siyāsah al-shar syyah and adab through the reflections of wisdom and justice in Islam derived from the the Holy Quran. Accordingly, this article discusses how His Royal Highness the Crown Prince of Perlis, as the ulū al-amr (Islamic leader), adopts Islamic values and virtues while expressing benevolence (i.e., kindness) by personally hand-

PhD candidate, Department of Shariah and Law, Academy of Islamic Studies, University of Malaya, Kuala Lumpur, Malaysia. She contributes 70% of the paper by focusing on zakat management in Perlis and elite leadership.

Professor, Department of Shariah and Law, Academy of Islamic Studies, University of Malaya, Kuala Lumpur, Malaysia. He contributes 30% of the paper by focusing on zakat law and administration.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

delivering the zakat to its recipients. The primary data collected were from interviews with selected respondents representing interested parties such as policy makers and zakat contributors. About 30 zakat recipients were chosen to take part in a faceto-face interview. The data collected were analysed through qualitative methods using Atlas.ti 8 and triangulated with the literature to show that virtuous traits, beneficence (i.e., being charitable) and righteousness in Islamic regal leadership in Perlis have benefitted the recipients by transitioning them out of poverty through three positive interdependent factors, namely the important existence of Islamic regal leadership traits in His Royal Highness, the fulfilment of the zakat recipients' needs and the opportunities for the zakat recipients to set up businesses. The findings of this study are useful to those concerned about Islamic regal leadership and to those responsible for zakat delivery to its recipients. This is a pioneer study, presenting new observations and kno wledge pertaining to Perlis.

Keywords: Islamic regal leadership, al-siyāsah al-shar yyah, adab, aṣnāf, zakat delivery

Introduction

This study examines the importance of Islamic regal leadership in delivering zakat to the its recipients by analysing His Royal Highness the Crown Prince of Perlis in this endeavour, which plays a crucial role in poverty alleviation in Perlis. As the *ulū al-amr* (Islamic leader), His Royal Highness strictly emphasises obedience towards Allah the Almighty based on the doctrine of *ahl al-sunnah wa al-jamā ah*, which follows the way of life, teachings as well as practices of the Prophet Muhammad (peace and blessings be upon him). Under Islamic regal leadership, His

Hazman Hassan and Mohd Nazim Mohd Noor, Kedudukan Istimewa Manhaj Ahli Sunah Waljamaah dalam Perlembagaan Negeri Perlis (Kuala Lumpur: Dewan Bahasa Pustaka, 2020). 39–51. For a more critical observation,

The Importance of Islamic Regal Leadership in Zakat Delivery

Royal Highness adopts Islamic values and virtues while focusing on benevolence (i.e., kindness) by personally hand-delivering the zakat to its recipients. Referring to existing literatures, the basis of Islamic regal leadership practices in Perlis has been strengthened by effective Islamic governance through al-siyāsah al-shar syyah with a focal point for the ruler to do good and to preserve good behaviour towards the community.² According to the Holy Quran, leaders are expected to lead at their best, for the benefit of the community and to do justice for all Muslims. In addition, the importance of adab through the reflection of wisdom and justice also plays a very important in the leadership of the community.³ Justice based on knowledge is when one knows what is right and deciding what is right. Justice is achieved when there is fairness, impartiality and righteousness. In addition, magāsid al-sharī ah, commonly translated as the high objectives of the sharī'ah, brings the traditional Islamic teachings into contemporary issues by emphasising the importance of adab, which highlights what leaders are expected to do by positioning themselves at the right place and at the right time. If adab is lost, the ability to put oneself in the right place at the right time is also lost. Magāsid al-sharī ah represents the collective, cumulative and compounding insights and meanings of the Holy Quran and the Sunnah of Prophet Muhammad (peace and blessings be upon him) on selected best practices concerning the lives of all Muslims. 4 In the context of this study, actions and practices that took place were derived from the knowledge found in adab, a

see Saadan Man, "Kedudukan Mazhab Syafi'i dalam Perkembangan Ahlus Sunnah di Negeri Perlis," *Jurnal Fiqh* 4 (2007): 141-156; and Mazli Malek, "Salafism in Malaysia: Historical Account on Its Emergence and Motivation," *Sociology of Islam* 5, no. 4 (2017): 303–333.

Sharifah Hayaati Syed Ismail al-Qudsy, Asmak Ab. Rahman and Mohd Izani Mohd Zain, "Efektif Governan dan Pelaksanaannya dalam Pentadbiran Islam," *Jurnal Syariah* 16 (Special Edition) (2008): 465–470.

Syed Muhammad Naquib al-Attas and Wan Mohd Nor bin Wan Daud, The ICLIF Leadership Competency Model (LCM): An Islamic Alternative (Kuala Lumpur: IBFIM), 1–7.

Mohd Daud Bakar, Maqasid al-Shariah: The Face and Voice of Shariah Embedded with Big Data Analytics and Artificial Intelligence (Kuala Lumpur: Firdaus, 2021), xvii–xxxii.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

condition that reflects virtuous wisdom leading to justice. Justice is the ultimate aim of this study. In short, revelations from the Holy Quran should be the primary source of guidance for all followers of Islam and Islamic leaders, including the regal leaders in Perlis.

This article provides insights on the importance of Islamic regal leadership in benefitting and contributing to the wellbeing of the zakat recipients in Perlis. This study empirically validated the factors (drivers of regal leadership) influencing the zakat institution (MAIPs) in adopting Islamic regal leadership practices in Perlis, focusing on Islamic leadership values and virtuous traits (regal leadership dimensions), emphasising on zakat and its effects on the gratefulness and fulfilment of the recipients (aim of study). The study showed outstanding results from the zakat delivery efforts by His Royal Highness, proving that Islamic regal leadership is important, benefitting and contributing to the zakat recipients' wellbeing through poverty alleviation.

Research Questions and Objective

This study adopted a qualitative approach which provided a deeper understanding of the social phenomenon in question.⁵ In Malaysia, the role of rulers in terms of overseeing religious matters is prescribed in the state Constitution. Legally speaking, a ruler has direct authority and responsibility in managing religious affairs of the state. In matters of zakat, which comes under the Islamic religious obligations, problems and issues concerning the distribution of its proceeds have always been a matter of discussion and research since the early days of Malaysia's independence.⁶ A substantial number of analyses have been done

^{5.} David Silverman, *Interpreting Qualitative Data* (London: Sage, 2015), 3.

^{6. &}quot;Undang-undang dan Penguatkuasaan Zakat dan Fitrah di Malaysia," in Syariah di Malaysia: Pencapaian dan Cabaran," ed. Ahmad Hidayat Buang (Kuala Lumpur: Penerbit Universiti Malaya, 2005), 79–91; and Siti Mashitoh Mahamood, "Sistem Perundangan Zakat di Malaysia: Antara Realiti dan Harapan," in Pengintegrasian Zakat dan Cukai di Malaysia (Shah Alam: Pusat Penerbitan Universiti (UPENA), UiTM), 141–176.

The Importance of Islamic Regal Leadership in Zakat Delivery

to identify the factors of these issues and solutions have been forwarded. Nevertheless, the analysis on the role of Islamic regal leadership on issues of zakat distribution is scarce and therefore deserves some attention. Based on this background, in this paper, three research questions were identified. Firstly, to what extent is Islamic regal leadership important in delivering zakat to its recipients in Perlis? Secondly, why is Islamic regal leadership beneficial in alleviating poverty amongst zakat recipients in Perlis? Lastly, how does Islamic regal leadership contribute towards improving the lives of zakat recipients in Perlis? Based on these questions, the objective of this study is to explore the importance, benefits and contributions of Islamic regal leadership in zakat delivery to its recipients in Perlis to alleviate poverty.

Literature Review

The best possible reference ascertained to be justifiable when reviewing Islamic regal leadership is the leadership of the Messenger of Allah, Prophet Muhammad (peace and blessings be upon him)—the most successful and influential leader in the history of Islam. As an aspiration, one must benefit from his exemplary life and positive leadership values by following the conduct of the Messenger (peace and blessings be upon him).

This study found the Messenger of Allah (peace and blessings be upon him) to be the most accurate point of reference, and to whom the term *ulū al-amr* was referred to, defined as one in authority such as Islamic leader, emir, president or king, derived from verse 59 of *sūrat al-Nisā* 'which emphasises on the obedience towards Allah the Almighty, the Messenger, as well as all those who are defined as leaders in the Muslim community. These leaders are expected to uphold their obligations towards the affairs of the Muslim society by fulfilling their needs as guided by the Holy Quran and *Sunnah*. Interactions between said leaders and the people are organised in a way that the *maṣlaḥah* (public interests) of the *ummah* (the people) and the Muslim society in general can be duly looked after. Islam gives rights and

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

privileges to these leaders, by lending a hand and participating in whatever there is to do, to ease the burdens of the poor, as long as they adhere to the teachings of Allah the Almighty and Prophet Muhammad (peace and blessings be upon him). Imam al-Ghazālī, in his manual *al-Iqtiṣād*, stresses on the important role of the *ulī al-Amr* in ordering the affairs of the world which is a precondition to the proper order of religious affairs.⁷

With respect to leadership and zakat management, they are illustrated in two verses of the Quran. The first is in verse 73 of chapter 21 (sūrat al-Anbiyā') which stresses on the importance of all leaders' observance and practices towards good deeds, salāt and zakat; the second is in verse 21 of chapter 33 (sūrat $al-Ahz\bar{a}b$) which puts an emphasis on following the conducts of leaders, namely Prophet Muhammad (peace and blessings be upon him), as the way to meeting Allah the Almighty on the Last day, and to remember Allah. These two verses thus act as the supreme guidance or basis for the regal leadership role in zakat delivery. The numerous attributes of Prophet Muhammad (peace and blessings be upon him) include being the greatest personality on earth's surface and being a great leader forming a practical blueprint for the idea of leadership and zakat delivery, especially in elaborating the supreme guidance of the Quran above. Prophet Muhammad (peace and blessings be upon him) won the hearts of his followers by his special ways of thinking, planning, leadership and governance.8 Governance in this context refers to power, authority, command and domination.

Governance in Islam refers to the principles and guidance revealed in the Holy Quran based on the teachings of Islam.⁹ Al-siyāsah al-shar syyah as the framework of effective Islamic

^{7.} Cited from Louise Marlow, "Kings, Prophets and the 'Ulamā' in Mediaeval Islamic Advice Literature," *Studia Islamica* 81 (1995): 112. See generally Intisar A. Rabb and Abigail Krasner Balbale, ed., *Justice and Leadership in Early Islamic Courts* (Cambridge, MA: Islamic Legal Studies Program, Harvard Law School, 2017).

^{8.} Louise Marlow, "Kings, Prophets and the 'Ulama'," 106–109; and Sulaiman Ibn Awad Qaiman, Secrets of Leadership and Influence (Petaling Jaya: Dakwah Corner Bookstore, 1995), 3.

^{9.} Sharifah Hayaati, Asmak and Mohd Izani, "Efektif Governan dan Pelaksanaanya."

The Importance of Islamic Regal Leadership in Zakat Delivery

governance, features effective interactions between the ruler and community which insists on the protection and fulfilling the needs and interests of the Muslim community. This ensures that the opinions of the Muslim community are heard and noticed, which are taken into consideration in the leaders' decision making. In Perlis, *al-siyāsah al-shar ʿiyyah* is reflected in the Islamic regal leadership demonstrating good deeds, good behaviour, good mannerisms and focusing on the importance of achieving high quality of governance. The uniqueness of this concept is that it serves to accomplish happiness, richness and prosperity in life and to decide what is right by referring to the Holy Quran which teaches only what is right. The principles of the Holy Quran speak not only about what is right but also about the words of truth. ¹⁰

There is no doubt leadership plays an important role in zakat management, particularly with regards to good governance. A responsible and trustworthy leader provides confidence and sustainability to the organisation for it to be effective and productive.¹¹ In the state of Perlis, the governance of zakat management involves many stakeholders which includes policy makers, management, the zakat contributors, as well as the zakat recipients from the various *asnāf*. These stakeholders with respect to this study, represent the drivers of the zakat management, with their primary objective is to alleviate poverty in the state. In Perlis, as explained above, His Royal Highness the Crown Prince is involved directly in the zakat distribution, with an innovative approach of distributing zakat through the participation of the cycling elite team. This is considered an important part of the continuing process of development in the zakat organisation and management. 12

Al-Attas and Wan Mohd Nor, The ICLIF Leadership Competency Model, 1–7 and 1–39.

^{11.} Rahmani Timorita Yulianti dan Ratnawati Yuni Suryandari, "Suatu Ulasan Kritis tentang Peranan Kepimpinan dalam Membangun Profesionalisme Institusi Zakat," *Geografia* 10, no. 2 (2014): 143.

^{12.} Suhaili Sarif et al., "The Impact of Malaysian Islamic Revivalism on Zakat Administration," *International Journal of Nusantara Islam* 1, no. 1 (2014): 36–53.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

In this study, it is the protection of human rights that is the main focus. The main reason for the revelation of the Quran and the commissioning of the Prophet Muhammad (peace and blessings be upon him), is for it to be used as a guide for Muslims in order to protect their interests, to urge Muslims to abide by the legalities of law, to fulfill promises and commitments, while practising fairness, truthfulness, honesty, integrity and dignity. In short, the modern-day effective governance has been influenced by the concept of al-siyāsah al-shar syyah in Islam which guides the management of the Muslim ummah. The Quran, in verse 104 of chapter 3 (sūrat Ali Imrān) describes the duty of the Muslim *ummah* to bid the fair (ma rūf) and forbid the unfair (munkar) is among the imperative hallmarks of an effective governance in Islam, where leaders are encouraged to protect the interests of the community in line with al-siyāsah al-shar iyyah, encouraging the protection of the rights and the interests of the Muslims, to their benefit and for the better, while making sure anything that is bad and damaging is totally avoided.

The Islamic ruling by Prophet Muhammad (peace and blessings be upon him) is extremely glorious and renowned in this respect. These Islamic teachings have become a model and is used as an example by many Muslims to adhere to and obey—today until the end of time. The uniqueness of this concept is mentioned in the Holy Quran as "habl min Allāh wa habl min almās," which is contextual and focuses the relationship between man and Rabb (God) and also between man and man. Muslims are expected to have values which direct their sincerity towards Allah the Almighty. All good behaviour and responsibilities are carried out for the sake of Allah the Almighty and for the reason of wanting to receive rewards from Him.

The ultimate reward by the Almighty will be based on such comprehensive good deeds, and even the tiniest or most minute, which is unable to be seen by the human eye, will be taken into account by Allah the Almighty. Muslims who carry out good deeds sincerely and willingly will be rewarded in the form of blessings in fertility, long life, good health, as well as

The Importance of Islamic Regal Leadership in Zakat Delivery

inheritance. On the contrary, Allah the Almighty's penalty to those who do not conform to these rules will be painful. Paradise is promised to the righteous Muslims and Hell for the disbelievers. As written in the Holy Quran below (verse 124 of chapter 4, *sūrat al-Nīsā*):

And whoever does righteous deeds, amongst male or female, while being a believer, they will go to Paradise and they will not be wronged in the least.

To reiterate the points that have been argued by others, al-siyāsah al-sharīyyah through effective Islamic governance, maqāsid al-sharī'ah, justice and adab (emphasizing on good values and behaviour) are crucial features in nation building and the most important elements in protecting human rights.

In Malaysia, zakat collection and distribution from the rich to the poor is a state matter. Even though zakat is a personal religious obligation whereby its execution is ideally implemented out of one's sincerity and piety in reality, many issues still exist arising from the execution of this obligation. Many researchers have shown that in the past, the Muslim society were not satisfied with the distribution of zakat proceeds by the official zakat authorities, primarily with regards to poverty alleviation within the Muslim community. There was also the lack of transparency of the zakat expenditure which adds to the unwanted circumstances. ¹³ Among the main causes of the

^{13.} Mohd Ali Baharum, "Bidang Kuasa Pungutan Zakat: Kajian Kepada Enakmen Negeri-negeri di Malaysia," in Zakat Ditinjau dari Perspektif Sosial, Undang-undang dan Taksiran (Kuala Lumpur: Angkatan Belia Islam Malaysia, 1989), 29–56; and Ahmad Hidayat Buang, "Dilema Perundangan Zakat di Malaysia: Antara Penguatkuasaan dan Strategi Pujukan/Galakan/Insentif Membayar Zakat," in Zakat: Pensyariatan, Perekonomian dan Perundangan, ed. Abdul Ghafar Ismail and Hailani Muji Tahir (Bangi: Penerbit UKM, 2006), 325–336.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

negative perceptions by the public in the past, and indeed in current times, have been a weakness in governance and management. Similarly, weaknesses have also been found in financial reporting. In some states, this problem stems from leadership issues, especially on the suitability and competency of the management. Leadership, and in particular Islamic regal leadership, in zakat organisations is important since it keeps the working force motivated and productive. ¹⁷

Research Methodology

Qualitative method was implemented by engaging the triangulation strategy of the data collected using library and internet search, and in-depth face-to-face interviews with video recordings/photography and questionnaires (via email). The data was processed and analysed using Atlas.ti 8. In the triangulation strategy, reading materials from journal articles, library-based information and published books by academicians were supported by data collected from face-to-face live in-depth interviews.

The geographical scope of the research took place in the state of Perlis. The respondents were above the age of 20 years old and were either plagued by poverty and involved in zakat recipience or in zakat delivery issues. There were 39 participants altogether in this study. The first group of participants and sampling was made up of 30 zakat recipients from the various aṣnāf who live in different parts of Perlis and are registered under

^{14.} Norazlina Abd. Wahab and Abdul Rahim Abdul Rahman, "A Framework to Analyse the Efficiency and Governance of Zakat Institutions," *Journal of Islamic Accounting and Business Research* 2, no. 1 (2011): 43–62.

^{15.} Hairunnizam Wahid et al., "Pelaporan Kewangan Institusi Zakat di Malaysia: Satu Cadangan Kerangka Kerja Syariah," in *Pengurusan Zakat di Malaysia: Pemerkasaan dan Pengukuhan Tadbir Urus Institusi*, ed. Hairunnizam Wahid and Mohd Ali Mohd Noor (Bangi: Penerbit UKM, 2019), 11–26.

Lukman Hakim Mahamod, "Alleviation of Rural Poverty in Malaysia: The Role of Zakat: A Case Study," (PhD thesis, University of Edinburgh, 2011), 230.

^{17.} Rahmani and Ratnawati, "Suatu Ulasan Kritis", 143–153.

The Importance of Islamic Regal Leadership in Zakat Delivery

the care of MAIPs. These recipients came from many different backgrounds of hardships and grievances and had a mixture of issues and problems which included the lack of financial and health privilages and necessities such as shelter, access to clean water and electricity, medical facilities, education and nutritious food. Semi-structured (open-ended) interview questions were used as the main interview instrument. The second group of research participants were the Mufti of Perlis, the CEO of MAIPs, the director of JAIPs, and a special audience with His Royal Highness all of whom were interviewed separately. In addition, five structured questionnaires were emailed to five zakat contributors, which were answered and emailed back within the span of three months. These zakat contributors were selected from important individuals who contributed significantly to the state zakat fund. They agreed to participate anonymously in the unterviews. The data collected from different stakeholders, particularly from the 30 zakat recipients and 5 zakat contributors mentioned above, strengthened and moderated the input collected from the interviews with officials working under His Royal Highness the Crown Prince. It should be noted that the author was given special access and permission to these interviews, especially the special audience with His Royal Highness the Crown Prince. Despite certain limitations, the data managed to be collected and it has an advantage in its originality since it was sourced from the very top echelons of Perlis' zakat organisations. Generally, this article serves as an exploratory study on this specific topic for future research and references. Hence, any limitations can be corrected and improved in similar research in the future.

The raw data collected were transcribed, interpreted and put into Atlas.ti 8, analysed and translated and placed into the context of the study. Atlas.ti 8 facilitated better management of data, especially in transcribing a participant's voice into readable text for the report of the findings. In the conducting of the research, heavy fieldworks and visits to the zakat recipients' homes in the villages (kampungs) were essential and contributed greatly to the research.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

Results of the Study

The key findings of the study centred on the importance of the drivers of Islamic regal leadership, effects of Islamic regal leadership dimensions on zakat recipients, the effects of zakat on its recipients' satisfaction and fulfilment, and the effects of Islamic regal leadership on the final outcome, which is the success in alleviating poverty. The findings were constructed from the six Islamic regal leadership drivers through interviews and observations of their activities in relation to zakat delivery. These six drivers include His Royal Highness the Crown Prince of Perlis, the Mufti of Perlis, the Chief Executive Officer of Mailis Agama Islam dan Adat Istiadat Melayu Perlis, the mastermind elite leaders, the cycling elite team and zakat contributors. In Perlis, the zakat distribution programmes led by His Royal Highness is heavily assisted by the cycling elite team which includes the Mufti of Perlis, the Chief Executive Officer of MAIPs as well as the heads of various federal and state agencies, along with the corporate sectors and NGOs. They are namely officers from the State Social Welfare Department, Public Works Department, Education Department, Health Department, Royal Malaysian Police, National Anti-Drugs Agency, Fire and Rescue Department, Civil Defence Department, Malaysian Arm Forces and Drainage and Irrigation Department. His Royal Highness' cycling elite team also includes academicians from universities, private sector representatives such as Tenaga National Berhad, Telekom Malaysia and participants from banks and various financial institutions. Quite often, His Royal Highness' cycling elite team are honoured by the Malaysian ministers and deputy ministers, as well as members from the Diplomatic Service Corps (based in Kuala Lumpur), International Islamic scholars as well as NGOs. They are a crucial part of His Royal Highness' zakat distribution activities which reached out to the recipients. The zakat distribution by the cycling elite team is an innovative approach which successfully attracts participants from the top civil services and also corporate leaders from inside and outside Perlis. The following paragraphs will elaborate these findings.

The Importance of Islamic Regal Leadership in Zakat Delivery

Effects of Drivers of Islamic Regal Leadership on Zakat Delivery to Its Recipients

The results of the study showed that His Royal Highness, the Mufti of Perlis, the CEO of MAIPs, the mastermind elite leaders, the cycling elite team and the zakat contributors were able to influence and contribute to the success of the zakat delivery to its recipients in Perlis while carrying out swift humanitarian aid responses which consist not only of the delivery of zakat (monetary aid) but also other aids, including food, clothing, shelter, clean water, electricity as well as medical aids. In order to filter the responses specific to zakat, the participants in the interviews were asked specific questions related to zakat. The positive effects of Islamic regal leadership based on the empirical findings from the three research questions successfully proved that the intervention of Islamic regal leadership does matter and has heavily influenced the zakat delivery in Perlis to alleviate poverty. Overall, the results from the key findings have produced substantial evidence that the Islamic regal leadership traits of His Royal Highness are important, the zakat recipients' needs are being fulfilled and opportunities for the zakat recipients to set up businesses has progressed. These were the three results obtained from the data collected and analysed from the research. 18

In line with His Royal Highness' Íslamic regal leadership practices, high expectations and demands in managing zakat for the poor must be met as a prerequisite. However, this belief was very much based on the perceptions and views of the 30 zakat recipients in Perlis, who were the main respondents of the study. Nevertheless, the positive views of the Mufti of Perlis truly supported the importance of Islamic regal leadership intervention at the Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs) since His Royal Highness' benevolence (i.e., kindness) in volunteering and personally hand-delivering the zakat to its

Some aspects of these findings are supported by other studies. See Fathullah Anis, "Pengurusan Kutipan dan Agihan Zakat oleh MAIPs ketika Covid-19 di Negeri Perlis: Suatu Sorotan Kajian," *International Journal of Islamic Economics and Finance Research* 4, no. 2 (2021): 8.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

recipients was found to be very commendable and gracious, specifically with His Royal Highness attending each zakat delivery and swift humanitarian aid responses, meeting zakat recipients face-to-face and helping the recipients personally. According to the Mufti of Perlis, it was evident that these traits strengthened the Royal Institution of Perlis as they reflect broadly on the modesty and voluntary efforts of the Islamic regal leadership to help alleviate poverty. Zakat delivery institutions such as MAIPs, under the Islamic regal leadership, are obliged to have good Islamic leadership standings, where the regal leadership drivers themselves have to remain transparent, trustworthy, practices *ihsān* (beneficence), benevolence (i.e., kindness), righteousness, integrity, be influential, supportive and act rapidly in channelling help to the zakat recipients. 19 More importantly, it is critical for them to steer clear from any unethical activities that may jeopardize their image. These values must be taken into account to uphold MAIPs' integrity so as to protect and do their part for the wellbeing of the poor in Perlis.

His Royal Highness' Ten Islamic Regal Leadership Dimensions

In addition to the above, His Royal Highness' Islamic regal leadership characteristics were visible through his good values, virtues and traits which were evident in his 10 Islamic regal leadership dimensions as follow; *ihsān*, benevolence, righteousness, integrity, trustworthiness, influence, voluntariness, swiftness, contribution and support.²⁰ These Islamic regal leadership dimensions were summarised from the interviews with the respondents as will be elaborated below.

^{19.} Rahmani and Ratnawati, "Suatu Ulasan Kritis," 143–153.

These dimensions are expanded from Rafik Issa Beekun and Jamal A. Badawi's view on the four moral bases of Islamic leadership namely, \(\bar{v}\)m\(\bar{a}n\), Isl\(\bar{a}m\), taq\(\bar{w}\)\(\bar{a}\) and ihs\(\bar{a}n\) in Leadership: An Islamic Perspective (Beltsville, MD: Amana Publications, 1999).

The Importance of Islamic Regal Leadership in Zakat Delivery

Effects of Regal Leadership Dimensions on Zakat Delivery to Its Recipients

The effects of the 10 Islamic regal leadership dimensions which highlighted virtues and good moral behaviours were substantial. These dimensions were clearly evident in His Royal Highness' characteristic traits, which steadfastly enhanced the zakat delivery to its recipients. It was already mentioned that without these dimensions, the hand-delivered zakat delivery by His Royal Highness would not have transpired. These traits found in His Royal Highness significantly boosted the Islamic regal leadership practices present at MAIPs. Solid evidence is apparent in the empirical data produced by the findings from the three research questions analysed. These Islamic regal leadership dimensions revealed virtues, traits and moral values which have been heavily highlighted, which vigorously concentrated on the Islamic values based on the Holy Quran and what is written in the Sunnah. The empirical data which demonstrated the ultimate gratitude and fulfilment of the zakat recipients when they successfully transitioned out of poverty and recovered from it, indicated that they were in complete favour of the importance of the Islamic regal leadership intervention at MAIPs during the swift humanitarian aid response programmes, especially during the hand-delivered zakat sessions by His Royal Highness. The recipients have also truly benefitted from the Islamic regal leadership as these contributions improved their lives in numerous ways and opened up opportunities for them to set up businesses.

This study has successfully revealed much evidence of the virtous traits embodied in His Royal Highness' Islamic regal leadership practices and unveiled how the combination of these drivers and dimensions have made an impact in the progress of poverty alleviation through the Islamic regal leadership zakat delivery in Perlis. His Royal Highness is a regal leader who is fully committed towards helping the poor and by synergising the six leadership drivers together with the 10 Islamic regal leadership

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

dimensions (which emphasises on virtuous characteristics), His Royal Highness was able to successfully influence many leaders around him to follow his Islamic regal leadership practice in terms of focusing on carrying out good deeds through their wisdom towards the zakat recipients by contributing zakat as well as providing numerous other forms of aid to ease the burdens of the poor. Poverty alleviation in the context of this study measures both economic and humanitarian relief with the intention to permanently transition the zakat recipients out of poverty, or at the very least, reduce it.

Effects of Zakat to Its Recipients in Perlis

Zakat has truly made an impact on poverty alleviation in Perlis. Zakat, in the context of this study, successfully serves as the built-in solution in the Islamic system, whereby zakat is used as the solution to help ease the life burdens of the extreme poor living in poverty. This is supported by Naziruddin and Sharifah Rohayah's study²¹ in addition to the data collected from the interviews with the participants (see below p.140). The Islamic regal leadership practices attracted many zakat contributors who were fascinated by the success stories of the zakat recipients transitioning out of poverty when they participated in the zakat delivery programmes headed by His Royal Highness and the cycling elite team. MAIPs and His Royal Highness were indeed very grateful to the zakat contributors, as they were the reason the recipients were benefitting, which was from the zakat contributions they had made.

^{21.} Naziruddin Abdullah and Mohd Mahyudi Mohd Yusop, "Issues on Zakat and its Poverty Alleviation Goal," in *Zakat and Poverty Alleviation* (Kuala Lumpur: IIUM Press, 2015), 4–6. Empirical studies show that Perlis was at the top of poverty rankings between 2009–2013. See Sharifah Rohayah Sheikh Dawood, "Tahap Kemiskinan dan Capaian Pendidikan di Wilayah Utara Semenanjung Malaysia: Satu Kajian Awal," *International Journal of Environment, Society and Space* 4, no. 2 (2016): 16–37 and Saidatulakmal Mohd et al., "Pockets of Poverty in the Northern States of Malaysia," *Geografia: Malaysian Journal of Society and Space* 14, no. 4 (2018): 238–249.

The Importance of Islamic Regal Leadership in Zakat Delivery

With the active participation of the cycling elite team which assisted His Royal Highness in the zakat delivery to the hands of the recipients, emphasis on the adoption of continuous Islamic regal leadership participation in MAIPs became crucial. This was corroborated by the views of the CEO of MAIPs revealing his utmost support for His Royal Highness' active participation in the zakat delivery to all the recipients from the various aṣnāf in Perlis. When His Royal Highness voluntarily helped hand-deliver the zakat to the recipients, they obtained the opportunity to meet His Royal Highness face-to-face, which was remarkable. The recipients expressed their gratitude (al-hamdu lillāh) and satisfaction (berpuas hati), not only because they had received the zakat directly from His Royal Highness' hand, but also because they were able to speak to His Royal Highness and pour out their deepest feelings and grievances to his listening ear.

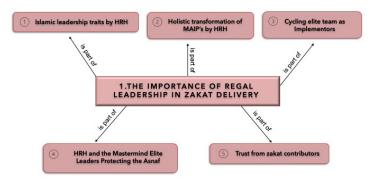
Empirical Findings to support the Importance of the Islamic Regal Leadership in Perlis

Research question 1: To what extent is Islamic regal leadership important in delivering zakat to its recipients in Perlis?

The interviews conducted presented a diversity of important Islamic regal leadership aspects as summarised in Figure 1 below. The components which played very important roles in influencing zakat delivery to its recipients by His Royal Highness (HRH) include the *Islamic leadership traits of HRH*, a holistic transformation of MAIPs by HRH, HRH and the mastermind elite leaders protecting the zakat recipients, the cycling elite team as implementors and the trust from zakat contributors.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

Figure 1: The Importance of Islamic regal leadership in zakat delivery to its recipients in Perlis to alleviate poverty



Meanwhile, Table 1 below shows that the Islamic leadership traits of HRH received the most responses (32 responses) from the regal leadership drivers as well as the zakat contributors from the interviews that took place, emphasising the importance of His Royal Highness' leadership traits in Islamic regal leadership.

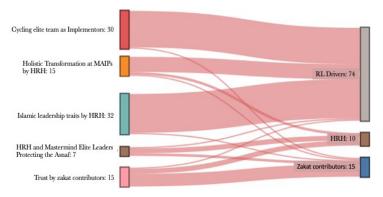
Table 1: The Importance of Islamic leadership traits of HR in zakat delivery to its recipients

	Asnaf	HRH	RL Drivers	Zakat Contributors	Total
Cycling elite team as Implementors			29	1	30
Holistic Transformation at MAIPs by HRH		2	12	1	15
HRH and Mastermind Elite Leaders Protecting the Asnaf		4	1	2	7
Islamic leadership traits by HRH			31	1	32
Trust by zakat contributors		4	1	10	15
Total	0	10	74	15	99

Figure 2 below is a visual representation indicating that the frequency of *the Islamic regal leadership traits of HRH* was mentioned (31 times) by the drivers of the regal leadership in the interviews. The indicators on the left represent the different Islamic regal dimensions while the indicators on the right represent the data collected during the interviews.

The Importance of Islamic Regal Leadership in Zakat Delivery

Figure 2: A visual representation indicating the frequency of the Islamic leadership traits of HRH.



Islamic Leadership Traits by HRH

Many different Islamic leadership traits were visible and could be found in the characteristics of His Royal Highness. As seen in both Figure 1 as well as Table 1, the regal leadership drivers were the ones who responded the most while highly supporting the Islamic regal leadership intervention in Perlis. The drivers include the Mufti of Perlis, the CEO of MAIPs, the mastermind elite leaders, the cycling elite teams and the zakat contributors.

The study revealed that the Islamic leadership traits during the zakat delivery were important. His Royal Highness, through his *iḥsān*, preferred to personally hand-deliver zakat to its recipients to ensure the zakat to be delivered successfully. *Ihsān*, a leadership trait evident in Islamic regal leadership, was demonstrated to be the most significant and most important in zakat delivery and this was supported by the Mufti of Perlis's explanation that "*iḥsān* is when you do extra or go the extra mile, and thus when His Royal Highness personally delivers zakat to its recipients, his regal leadership is enhanced by his *iḥsān* and kindness". Mastura and Yusof argue that for a high performance work, the precondition of responsibility or *mas ūliyyah* and the condition of *ihsān* are needed. In this respect, the role played

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

by His Royal Highness is a *mas ūliyyah* combined with *ihsān* as supported by the interviews.²² In addition to this, the CEO of MAIPs, in his interview, reiterated the same point, that "His Royal Highness always shows keen interest in the zakat recipients' grievances and does not mind meeting the poor and helping them as much as possible. His Royal Highness always insists on putting aside all royal protocols when meeting the zakat recipients. I see His Royal Highness as being so humble and modest and it is through this modesty that his regalness is enhanced, which makes His Royal Highness even more significant and important". This shows that His Royal Highness' personal zakat delivery efforts with the cycling elite team goes beyond what is required for a regal leader and this exhibits the true character of *ihsān* in the execution of tasks above what is needed. This action is a natural is result of beneficence, sincerity, and benevolence.²³

The two statements above clearly revealed the importance of the regal leadership traits emphasising virtuous and good moral characteristics. The Islamic leadership traits of His Royal Highness, particularly *iḥsān* play a very important part in poverty alleviation.²⁴ Similarly, His Royal Highness' humble character clearly manifests in his keen interest in solving the zakat recipients' hardships and problems, while his modesty and humility make helping out the recipients easier. His Royal Highness does more than he is obligated to do, which makes his leadership practice even more significant.

^{22.} Mastura Ab. Wahab and Yusof Ismail, "Mas'uliyyah and Ihsan as High-Performance Work Values in Islam," *International Journal of Economics, Management and Accounting* 27, no. 1 (2019): 187–212.

Rafik Issa Beekun and Jamal A. Badawi, "Balancing Ethical Responsibility among Multiple Organizational Stakeholders: The Islāmic perspective," Journal of Business Ethics 60, no. 2 (2005): 131–45 and Abdul Ghafar Ismail and Azmidah Zali, "Ethics in Relation to Islāmic Finance Activities," IRTI Working Paper Series, no. 1435–7, 2015.

^{24.} Cf. Mahazan Abdul Mutalib et al., *Principles and Practice of Islamic Leadership* (Singapore: Springer, 2022), 69.

The Importance of Islamic Regal Leadership in Zakat Delivery

Benefits of the Islamic Regal Leadership in Poverty Alleviation Amongst the the Zakat Recipients in Perlis

Research question 2: Why to the Islamic regal leadership beneficial in alleviating poverty amongst the zakat recipients in Perlis?

The benefits of the Islamic regal leadership in zakat delivery to its recipients in Perlis was proven to be beneficial and this was revealed in the interviews with the respondents with eight specific benefits which formed parts of poverty alleviation of the zakat recipients. These are: the fulfilment of the zakat recipients' needs, the regal leadership influence, the gratefulness of zakat recipients, the impact of regal leadership, swift responsiveness by HRH and MAIPs, the opportunity for zakat recipients to meet HRH, HRH's Islamic leadership traits and the increase distribution of zakat. Figure 3 below summarises these findings.

1. Fulfilment of Asnaf's needs

2. Regal Leadership Influence

3. Gratefulness of Asnaf

3. Gratefulness of Asnaf

8. Increase distribution of zakat

2. BENEFITS OF REGAL LEADERSHIP IN ALLEVIATING POVERTY

ALLEVIATING POVERTY

5. Rapid responsiveness by HRH and MAIPs

6. Opportunity for Asnaf to meet His Royal Highness

Figure 3. The benefits of regal leadership in alleviating poverty

The fulfilment of zakat recipients' needs had the most responses (41 responses) in the context of benefits of the regal leadership in alleviating poverty in Perlis. Table 2 below represents the breakdown of each of the beneficial aspects of the regal leadership for the relevant participants.

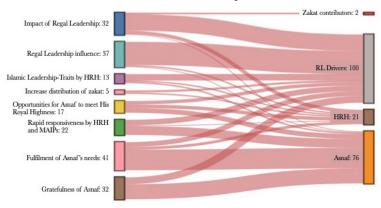
Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

Table 2: Benefits of the Islamic regal leadership in alleviating poverty

	Asnaf	HRH	RL Drivers	Zakat Contributors	Total
Fulfilment of Asnaf's needs	30	4	7		41
Gratefulness of Asnaf	22		10		32
Impact of Regal Leadership	1	5	24	2	32
Increase distribution of zakat		2	3		5
Islamic Leadership – Traits by HRH	2	2	9		13
Opportunity for Asnaf to meet His Royal Highness	7	5	5		17
Rapid responsiveness by HRH and MAIPs	13	1	8		22
Regal Leadership Influence	1	2	34		37
Total	76	21	100	2	199

Figure 4 below is a visual representation indicating the frequency of the fulfilment of the zakat recipients' needs (41 responses) which was mentioned by the drivers of regal leadership. The indicators on the left represent the different Islamic regal dimensions while the indicators on the right represent the data sources during the interviews.

Figure 4: A visual representation indicating the frequency of the fulfilment of the zakat recipients' needs.



The Importance of Islamic Regal Leadership in Zakat Delivery

The Fulfilment of the Zakat Recipients' Needs

The fulfilment of the zakat recipients' needs was most significantly mentioned by the zakat recipients themselves, which indicated that zakat delivery through Islamic regal leadership truly benefitted the the recipients. Table 2 and Figure 4 above depict the fulfilment of the zakat recipients' needs with 41 mentions. Two of the recipients interviewed agreed that they benefitted from the Islamic regal leadership tremendously. As stated by recipient number one and two respectively, who were amongst the 30 recipients from the various aṣnāf interviewed, "I am fulfilled with the zakat delivery and this makes me less worried. It is impactful and it makes things so convenient" and "I am fulfilled and yes, this zakat has eased us ... yes, MAIPs has helped a lot with everything."

Both zakat recipients one and two received their swift humanitarian responses and aids through MAIPs by having His Royal Highness deliver the zakat to them personally by hand. Recipient one indicated that the zakat was fulfilling and made it less worrisome on how to solve problems and grievances, which was impactful and convenient. Recipient two mentioned how MAIPs has helped a lot with everything (their troubles) and was fulfilled as the zakat helped ease their problems. The CEO of MAIPs mentioned that the zakat recipients have such high respect and high hopes for His Royal Highness to solve their problems as well as to fulfill their needs. Recent studies show that HRH's participation in zakat delivery eased the lives of many zakat recipients during the pandemic period in 2021.²⁵

Fathullah Asni, "Pengurusan Kutipan dan Agihan Zakat oleh MAIPs ketika Covid-19 di Negeri Perlis," International Journal of Islamic Economics and Finance Research 4, no. 2 (2021): 8.

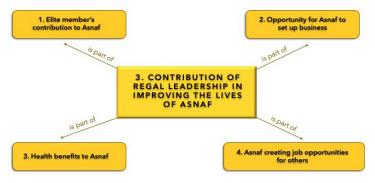
Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (7une 2023): 123-155

Contributions of the Islamic Regal Leadership towards Improving the Lives of the Zakat Recipients in Perlis

Research question 3: How did the Islamic regal leadership contribute towards improving the lives of the zakat recipients in Perlis?

Contributions of the Islamic regal leadership towards improving the lives of the zakat recipients in Perlis can be seen to be true as this was recorded in the findings below. The different contributions are stated in the following Figure 5. The factors which made an impact towards contributing to improving the lives of the zakat recipients are as follows: opportunity for the zakat recipients to set up businesses, health benefits to the zakat recipients, the zakat recipients creating job opportunities for others and the elite members' contributions to the zakat recipients. Figure 5 below summarises these factors.

Figure 5: Contributions of the Islamic regal leadership in improving the lives of the zakat recipients



The following Table 3 represents the breakdown of each of the contributions against the relevant participants. *Opportunities for zakat recipients to set up businesses* seems to top the important aspects of the contributions of the Islamic regal leadership (31 responses).

The Importance of Islamic Regal Leadership in Zakat Delivery

Table 3: Contributions of the Islamic regal leadership in improving the lives of zakat recipients.

	Asnaf	HRH	RL Drivers	Zakat Contributors	Total
Asnaf creating job opportunities for others	7				7
Elite member's contribution to Asnaf		3	11	2	16
Health benefits to Asnaf	3	5	4		12
Opportunities for Asnaf to set up business	29	2			31
Total	39	10	15	2	66

Figure 6: A visual representation of opportunities for zakat recipients to set up businesses

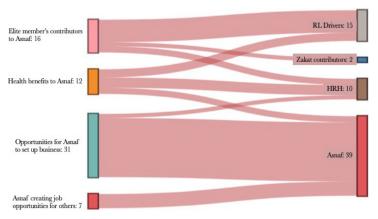


Figure 6 above is a visual representation indicating the frequency (31 times) that *opportunity for the zakat recipients to set-up businesses* was mentioned by the zakat recipients. From the interviews, it was clearly indicated that the recipients were very pleased with the zakat delivery by His Royal Highness and MAIPs as they were able to set-up their businesses successfully. The indicators on the left represent the different Islamic regal leadership dimensions, while the indicators on the right represent the data sources during the interviews.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

Opportunities for the Zakat Recipients to Set up Businesses

The Islamic regal leadership contribution to improve the lives of the zakat recipients proved to be helpful for the recipients in setting up businesses, as stated by recipient 14: "My mother's business started as a small food stall by selling *nasi lemak* in the morning and now look at how big our business is. Our income has turned 360 degrees from what we used to earn before. It is so different now with the contribution. Thank you, Your Royal Highness." A similar response was recorded from recipient 15: "The contribution helps. I used to have a stall under the bridge. I am grateful for the help from MAIPs. My business has expanded, and this is good."

Recipient 14 explained that the Islamic regal leadership intervention contributed to the success of his mother's business, from a small food stall selling *nasi lemak* to a business which has flourished greatly. The zakat contribution gave them the opportunity to turn their income 360 degrees from what they used to earn. Recipient 14 was thankful to His Royal Highness. Recipient 15 mentioned that the zakat delivery by His Royal Highness and MAIPs really helped expanded his business for which he was most grateful. He used to have a stall under the bridge and the contribution helped in improving the entire business. Recipient 15 expressed his gratefulness. Opportunities for both the zakat recipients to set up businesses are considered successful since both the recipients were able to expand their businesses tremendously and showed gratefulness.

Discussion

Summary of the three key findings from research questions one, two and three:

The Importance of Islamic Regal Leadership in Zakat Delivery

Figure 7: The importance, benefits and contributions of the Islamic regal leadership in achieving poverty alleviation in Perlis.

Key findings from the importance of the regal leadership in the zakat delivery to its recipients in Perlis	Key findings from the benefits of the regal leadership in poverty alleviation amongst the zakat recipients in Perlis	Key findings from the regal leadership contributions towards improving the lives of the zakat recipients in Perlis	
The Islamic leadership traits of HRH are important	The zakat recipients' needs are being fulfilled	Opportunities for zakat recipients to set up businesses are progressing	

The Figure 7 above depicts the results of the study, which revealed the major outcomes derived from the data analysis on the importance, the benefits and the contributions of His Royal Highness' Islamic regal leadership. The key findings of the study centre on the importance of the drivers of the Islamic regal leadership, the effects of the Islamic regal leadership dimensions on the zakat recipients, the effects of zakat on its recipients' satisfaction and fulfilment, and the effects of the Islamic regal leadership on the final outcome, which is the success in achieving poverty alleviation. In short, the results can be summarised in the following statements: (1) the Islamic leadership traits of His Royal Highness are important, (2) The zakat recipients' needs are being fulfilled through the benefits of the regal leadership and finally, (3) the contributions of the regal leadership are resulting in opportunities for the zakat recipients to set up businesses. As a result, these recipients are able to help other recipients by giving them jobs. The final goal is to get these recipients to start paying zakat themselves and to transition them out of poverty.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

Ethical Issues

Anonymity of the zakat recipients and the zakat contributors were taken into account and no names were mentioned or disclosed anywhere in this article.

Conclusions and Recommendations

In conclusion, this article has highlighted the comprehensiveness of His Royal Highness' regal leadership practices through the importance, benefits and contributions of regal leadership in zakat delivery to its recipients, particularly to achieve poverty alleviation in Perlis. Being aware of his regal obligations, His Royal Highness manages the challenges of zakat with the best practices based on the teachings contained in the Holy Quran and the *Sunnah*. The outcome of the study reveals a progress in poverty alleviation and an improvement in the socio-economic scenario of the zakat recipients. The main outcome of this study is that it proves that all three points of concern (importance, benefits and contributions) are linked and are mutually interdependent towards one another to verify the hypothesis that the regal leadership is certainly important in zakat delivery.

This study also proves that with the intervention of the regal leadership, His Royal Highness contributes immensely in benefitting the zakat recipients since His Royal Highness graciously takes the responsibility in inquine what is best for the recipients in Perlis. Hopefully, this study will contribute to the pool of knowledge in terms of the importance of regal leadership in alleviating poverty since studies in this area was found to be scarce and lacking, especially within the context of Perlis. Regal leadership practices do matter and should receive more attention, and should never be underestimated nor taken for granted.

As an additional fact, the interview findings by the Director of Jabatan Agama Islam Perlis (JAIPs) pointed out that the

The Importance of Islamic Regal Leadership in Zakat Delivery

ancestral bloodline and genealogical line of descendants of the Perlis Jamalullail royal family is traceable all the way up to the Prophet Muhammad (peace and blessings be upon him). His Royal Highness, as part of the Wangsa Jamalullail, is a descendant of the Jamalullail sovereigns from Tarim, Hadramaut, which has a direct relation to the Prophet Muhammad (peace and blessings be upon him) dating back 1440 years ago. 26 Although generations have passed, just like his ancestors who were progressive and visionary, this study has revealed that His Royal Highness' regal leadership vigilance and traits are in line with the prophetic way, conforming to the *Hadith* and the *Sunnah*, heavily highlighting good virtues and good moral values. His Royal Highness' regal leadership traits reflect his well-looked-after responsibilities, to remain relevant towards his subjects, especially the zakat recipients This regal relevance to the subjects was corroborated by His Royal Highness the Sultan of Perak in His Royal Highness' book entitled His Royal Highness Sultan Nazrin Shah: Reflections and Recollections, where His Royal Highness stated that rulers must take their status as a responsibility and as guardians of the welfare of their subjects. If the royals do it right, they will stay relevant and can play a crucial role in ensuring peace and harmony in our nation.²⁷ This truly supports the Raja of Perlis' statement whereby rulers have the responsibility to ensure that everyone lives in harmony since the royal institution is the protector of the people.²⁸

Muhamad Nazim Mohd Noor and Hazman Hassan, Sirajul Muluk, Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs) di bawah Naungan Tiga Putera Jamalullail (Kuala Lumpur: Dewan Bahasa dan Pustaka, 2018).

^{27.} Wong Chun Wai, "A Thinking Royal with the Common Touch," in *His Royal Highness Sultan Nazrin Shah: Reflections and Recollections* (Kuala Lumpur: RNS Publications, 2015), 246–251

Paridah Abd. Samad, The New Age of the Kings: Modern Monarchies in Malaysia and the World (Petaling Jaya: Universiti Islam Malaysia, 2016), 89

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

References

- Abdul Ghafar Ismail and Azmidah Zali. "Ethics in Relation to Islāmic Finance Activities". *IRTI Working Paper Series*, no. 1435-7, 2015.
- Ahmad Hidayat Buang, "Undang-undang dan Penguatkuasaan Zakat dan Fitrah di Malaysia". Pp. 79–91, n *Mahkamah Syariah di Malaysia: Pencapaian dan Cabaran*, ed. Kuala Lumpur: Penerbit Universiti Malaya, 2005.
- ______. "Dilema Perundangan Zakat di Malaysia: Antara Penguatkuasaan dan Strategi Pujukan/Galakan/Insentif Membayar Zakat." pp. 325–336, in *Zakat: Pensyariatan, Perekonomian dan Perundangan*, edited by Abdul Ghafar Ismail and Hailani Muji Tahir. Bangi: Penerbit UKM, 2006.
- Al-Attas, Syed Muhammad Naquib and Wan Mohd Nor bin Wan Daud. *The ICLIF Leadership Competency Model (LCM):* An Islamic Alternative. Kuala Lumpur: IFBIM, 2014.
- Beekun, Rafik Issa and Jamal A. Badawi. *Leadership: An Islamic Perspective*. Beltsville, MD: Amana Publications, 1999.
- Beekun, Rafik Issa and Jamal A. Badawi. "Balancing Ethical Responsibility among Multiple Organizational Stakeholders: The Islāmic perspective." *Journal of Business Ethics* 60, no. 2 (2005): 131–45.
- Fathullah Asni. "Pengurusan Kutipan dan Agihan Zakat oleh MAIPs ketika Covid-19 di Negeri Perlis: Suatu Sorotan Kajian." *International Journal of Islamic Economics and Finance Research* 4, no. 2 (2021): 1–13.
- Hairunnizam Wahid et al. "Pelaporan Kewangan Institusi Zakat di Malaysia: Satu Cadangan Kerangka Kerja Syariah". In *Pengurusan Zakat di Malaysia: Pemerkasaan dan Pengukuhan Tadbir Urus Institusi*, edited by Hairunnizam Wahid and Mohd Ali Mohd Noor, 11–26. Bangi: Penerbit UKM, 2019
- Hazman Hassan and Mohd Nazim Mohd Noor. Kedudukan Istimewa Manhaj Ahli Sunah Waljamaah dalam Perlembagaan Negeri Perlis. Kuala Lumpur: Dewan Bahasa Pustaka, 2020.

The Importance of Islamic Regal Leadership in Zakat Delivery

- Konopasek, Zdenek. "Making Thinking Possible with Atlasti: Computer Assisted Qualitative Analysis as Textual Practices". *Forum: Qualitative Social Research* 9, no. 2 (2008): 276–298.
- Lukman Hakim Mahamod. "Alleviation of Rural Poverty in Malaysia: The Role of Zakat, A Case Study", PhD thesis, University of Edinburgh, 2011.
- Mahazan Abdul Mutalib, Ahmad Rafiki, and Wan Mohd Fazrul Azdi Wan Razali. *Principles and Practice of Islamic Leadership*. Singapore: Springer, 2022.
- Marlow, Louise. "Kings, Prophets and the 'Ulamā' in Mediaeval Islamic Advice Literature." *Studia Islamica* 81 (1995): 101-120.
- Mastura Ab. Wahab and Yusof Ismail. "Mas'uliyyah and Ihsan as High-Performance Work Values in Islam". *International Journal of Economics, Management and Accounting* 27, no. 1 (2019): 187–212.
- Mazli Malek. "Salafism in Malaysia: Historical Account on Its Emergence and Motivation." *Sociology of Islam* 5, no. 4 (2017): 303–333.
- Mohd Ali Baharum, ed. "Bidang Kuasa Pungutan Zakat: Kajian kepada Enakmen Negeri-negeri di Malaysia." In *Zakat Ditinjau dari Perspektif Sosial, Undang-undang dan Taksiran*, 29-56. Kuala Lumpur: Angkatan Belia Islam Malaysia, 1989.
- Mohd Daud Bakar. Maqasid al-Shariah: The Face and Voice of Shariah Embedded with Big Data Analytics and Artificial Intelligence. Kuala Lumpur: Firdaus Press, 2021.
- Muhamad Nazim Mohd Noor and Hazman Hassan. Sirajul Muluk, Majlis Agama Islam dan Adat Istiadat Melayu Perlis (MAIPs) di bawah Naungan Tiga Putera Jamalullail. Kuala Lumpur: Dewan Bahasa dan Pustaka, 2018.
- Naziruddin Abdullah and Mohd Mahyudi Mohd Yusop. "Issues on Zakat and Its Poverty Alleviation Goal." In *Zakat and Poverty Alleviation*. Kuala Lumpur: IIUM Press, 2015.

Lailatul Shahreen, Ahmad Hidayat / TAFHIM 16 No. 1 (June 2023): 123-155

- Norazlina Abd. Wahab and Abdul Rahim Abdul Rahman. "A Framework to Analyse the Efficiency and Governance of Zakat Institutions." *Journal of Islamic Accounting and Business Research* 2, no. 1 (2011): 43–62.
- Paridah Abd. Samad. The New Age of the Kings: Modern Monarchies in Malaysia and the World. Petaling Jaya: Universiti Islam Malaysia, 2016.
- Rabb, Intisar A, and Abigail Krasner Balbale, ed. *Justice and Leadership in Early Islamic Courts*. Cambridge, MA: Islamic Legal Studies Program, Harvard Law School, 2017.
- Rahmani Timorita Yulianti and Ratnawati Yuni Suryandari. "Suatu Ulasan Kritis tentang Peranan Kepimpinan dalam Membangun Profesionalisme Institusi Zakat." *Geografia* 10, no. 2 (2014):143–153.
- Saadan Man. "Kedudukan Mazhab Syafi'i dalam Perkembangan Ahlus Sunnah di Negeri Perlis." *Jurnal Fiqh* 4 (2007): 141–156.
- Saidatulakmal Mohd et al. "Pockets of Poverty in the Northern States of Malaysia." *Geografia: Malaysian Journal of Society* and Space 14, no. 4 (2018): 238–249.
- Sharifah Hayaati Syed Ismail al-Qudsy, Asmak Ab. Rahman, and Mohd Izani Mohd Zain. "Efektif Governan dan Pelaksanaanya dalam Pentadbiran Islam." *Jurnal Syariah* 16 (Special Edition) (2008): 465–496.
- Sharifah Rohayah Sheikh Dawood. "Tahap Kemiskinan dan Capaian Pendidikan di Wilayah Utara Semenanjung Malaysia: Satu Kajian Awal." *International Journal of Environment, Society and Space* 4, no. 2 (2016): 16–37.
- Silverman, David. *Interpreting Qualitative Data*. London: Sage, 2015. Siti Mashitoh Mahamood. "Sistem Perundangan Zakat di Malaysia: Antara Realiti dan Harapan." In *Pengintegrasian Zakat dan Cukai di Malaysia*, edited by Abd Halim Mohd Noor et al. Shah Alam: Pusat Penerbitan Universiti (UPENA), UiTM. 141–176.
- Suhaili Sarif et al.. "The Impact of Malaysian Islamic Revivalism on Zakat Administration." *International Journal of Nusantara Islam* 1, no. 1 (2014): 36–53.

The Importance of Islamic Regal Leadership in Zakat Delivery

Sulaiman ibn Awad Qaiman. Secrets of Leadership and Influence. Petaling Jaya: Dakwah Corner Bookstore, 2015.

Wong Chun Wai "A Thinking Royal with the Common Touch." In *His Royal Highness Sultan Nazrin Shah: Reflections and Recollections*, edited by Mohd Annuar Zaini. Kuala Lumpur: RNS Publications, 2015.