

BAB 7
THE CONCEPT OF TURNING OVER MODEL ON
THE CONTRIBUTION OF *ASNAF* ENTREPRENEURS
TOWARDS ZAKAT ON BUSINESS

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INTRODUCTION

Based on the Surah At-Tawba (9:60), we can identify eight groups of society (*Asnaf*) to whom zakat should be distributed. They are namely, *faqir*, poor, *amil*, *muallaf*, *fisabilillah*, *gharim*, *ibnu sabil*, and *riqob*. There are some thoughts with regard to the definition of those *Asnaf* and their interpretation for their applications in this modern situation between some Islamic scholars. However, the effectiveness issue in the distribution aiming at the poor has always been attention to, specifically its impact on the economy. The purpose of the distribution of zakat in Islam is to help those in need and, most importantly, to shift the poor to a successful life.

Zakat institution attempts to produce an effective way for the poor to become an entrepreneur and enhance their social and economic life under *Asnaf* Entrepreneurial Program (AEP). This entrepreneurial programme involves several processes, as stated by (Pache & Chowdhury, 2012). The first process is to identify the inputs by selecting prospective entrepreneurs. Prospective entrepreneurs should comply with Islamic ideas and thoughts. The second process is the transformation process which specifically focuses on training and project preparation.

This transformation process will transform the training into the outputs such as goods, services, ideas and entertainment. Finally, based on the outputs, it will achieve the goals that are rapid national growth.