Examining Trends, Themes and Social Structure of Zakat Literature:  
A Bibliometric Analysis

Muhamad Wahyudi  
Faculty of Economics and Business  
Universitas Airlangga  
Surabaya, Indonesia  
Tel: +6281390412348 E-mail: muhamad.wahyudi-2019@feb.unair.ac.id

Aidi Ahmi  
Tunku Puteri Intan Safinaz School of Accountancy  
Universiti Utara Malaysia  
06010 UUM Sintok, Kedah, Malaysia  
Tel: +601111105076 E-mail: aidi@uum.edu.my

Sri Herianingrum  
Faculty of Economics and Business  
Universitas Airlangga  
Surabaya, Indonesia  
Tel: +6281938619426 E-mail: sri.herianingrum@feb.unair.ac.id

Abstract
This study specifically examines the development of zakat research from the aspects of five bibliometric indicators: (1) current development of zakat research and its distribution; (2) topic areas and themes in zakat research; (3) main contributors of zakat research; (4) current collaboration pattern in zakat studies; and (5) most influential documents in zakat literature. This study conducted a bibliometric analysis of 405 scientific papers on zakat recorded in the Scopus database until 2021. Various tools have been used – Microsoft Excel for frequency analysis, VOSviewer for data visualization, and Harzing’s Publish or Perish for metrics and citation analysis. This study finds that the number of zakat literature has increased significantly and consistently over the last ten years. The fields of Social Science, Business, Management, Accounting, Economics, and Finance are areas where zakat literature often appears in and is based in countries in the US, Europe and Asia. English is used in most zakat literature, along with several other languages like Malay, Arabic, German, Indonesian, Slovak, and Turkish. Research results also indicate that the zakat literature is mainly found in the subject areas of economics, finance, management, and accounting. The use of keywords such as zakat, Malaysia, zakat institution, poverty alleviation, zakat distribution, zakat management, social welfare, education, efficiency, and human are widespread. This study also found that Malaysia, Indonesia, America, Saudi Arabia, and Britain have become the five countries that have played a major role in creating collaborative zakat research. The findings of this study provide important implications for improving the practice and reach of zakat globally.

Keywords: Zakat; Bibliometric Analysis; Poverty, SDGs

Introduction
Zakat is a Muslim obligation. Paying zakat is proof of a Muslim’s faith and piety besides praying (Hayeecharasah et al., 2013). Unlike the other pillars of Islam, zakat has personal and social dimensions that function as pillars in economic development and welfare.
(Zaenal et al., 2016). Etymologically, *zakat* comes from the Arabic verbal noun, *zakat*. It means growing, clean and good. In the Qur’an, the term *zakat*, meaning to grow and develop, can be found in the Quran, 81: 18. The meaning of clean and good is contained in the Quran, 13: 19. The meaning of purifying is found in the Quran, 103: 9. In tandem with this, the renowned scholar, Yusuf al-Qardawi (2000) in Abd Wahab and Abdul Rahman (2011), defines *zakat* as “to grow and increase”, along with the connotation of cleaning. In legal application, *zakat* points to the “religious tax” issued on the property or person according to the Islamic terms.

Zakat has become one of the Islamic financial instruments that has significant roles in overcoming the problem of poverty (Amalia et al., 2020). The contribution of *zakat* to various social and humanitarian aids is increasing rapidly. According to a report released by the Islamic Development Bank, USD 5,000 billion of *zakat* funds were distributed globally in one year. *Zakat* institutions have played a good role in contributing to the Sustainable Development Goals (SDGs), especially in poverty alleviation, education, health care, environmental protection, and increasing job opportunities (Adebayo, 2020; Rassanjani, 2018). *Zakat* has developed into an interesting issue in any study of Islamic social finance. However, there is always the question of how to maximize the potentials of *zakat* so that *zakat* can have a significant impact on its recipients?

This research evaluates past *zakat* literatures through bibliometric analysis methods using quantitative and statistical approaches to generate distribution patterns of articles in certain issues and periods (Martí Parreño et al., 2016). The purpose of this study is to gain a deeper understanding of the *zakat* literature, particularly the role of *zakat* as an Islamic social finance instrument with its global reach and collaboration. This is critical in assisting academics in making recommendations for future study in the field of *zakat*. This research focuses on the bibliometric analysis of *zakat*-related scientific publications hoping to answer the following research questions (RQs):

RQ1: What is the current development of *zakat* research and its distribution?
RQ2: What are the topic areas and themes in *zakat* research?
RQ3: Who are the main contributors to *zakat* research?
RQ4: What is the current collaboration pattern in *zakat* studies?
RQ5: What are the most influential documents in *zakat* literature?

**Literature Review**

**Bibliometric Analysis**

According to Martí Parreño et al. (2016), bibliometric analysis is a study that uses quantitative and statistical methods to generate patterns of article distribution in certain problems and time periods. Bibliometric studies are used to present trends and patterns of one particular research topic (Sweileh et al., 2017). The bibliometrics analysis method is now popular as a research method to present the trends and impacts of a study (Sweileh et al., 2017). The indicators commonly used in bibliometric studies are publication classification, citation, authorship, publication impact, and country (Ahmi & Mohd Nasir, 2019). As for structural indicators, they refer to the relationship between publications, authors, and research.
fields. This indicator can also be measured by analyzing co-authorship, co-citation, and bibliographic coupling (Van Eck & Waltman, 2021).

**Previous Studies**

Several studies have been conducted to analyze the trend of zakat research from various perspectives. Johari et al. (2015) first described the results of a study of zakat literature using content analysis techniques. Their study concludes that between 2003 and 2013, zakat research was dominated by issues related to zakat management, collection, distribution, and poverty alleviation programs. In the case of Rusydiana and Al Farisi (2016), zakat trends were analyzed for the period of 2011-2015. The study uses descriptive analysis techniques and concludes that zakat research was still dominated by discussions about zakat institutions (26%), distribution (22%), management (21%), poverty alleviation (20%), and collection (11%). Later, Niswah et al. (2020) carried out the study of zakat literature using bibliometric analysis methods. This research uses a database from Google Scholar and is limited to scientific works from ASEAN countries, providing an overview of the development map of zakat research, specifically in ASEAN countries.

There are also other several past bibliometric studies that focus on zakat or zakat related studies. The summary of these studies is listed in Table 1. One of them is a study by Abubakar and Aysan (2021). They both analyzed the trend of Islamic Social Finance (ISF) related studies, including zakat, using the bibliometrics approach from 1991 to 2020. Utilizing the Scopus database of 595 articles, they conclude that ISF studies have increased rapidly and are widely associated with the issue of Sustainable Development Goals (SDGs), where Indonesia and Malaysia are countries with the most significant contribution. Their finding was also confirmed by Rusydiana and As-Salafiyyah (2021), who used Google Scholar of 391 ISF articles. They found that there had been a significant increase in the number of ISF-themed articles since 1979. They found that Hassan MK and Malaysia contribute to most of the ISF literature. While the bibliometrics analysis conducted by Abubakar and Aysan (2021) is quite comprehensive, their focus on the topic is broader instead of a specific focus on zakat only. Rusydiana and As-Salafiyyah (2021), on the other hand, cover only co-authorship analysis and co-occurrences of keywords.

Firmansyah et al. (2021), on the other hand, conducted a bibliometric study on publications using the term zakat or zakat involving 280 documents published in Islamic economics journals in Indonesia. Out of 280 documents, only 21 were related to zakat, which seems very limited to analyze using bibliometric analysis comprehensively. *Al-Iqtishad*, the Journal of Islamic Economics, *Shirkah*, Journal of Economics and Business, and *Share*: Jurnal Ekonomi dan Keuangan Islam, were found to be three of the most productive journals publishing articles on zakat in Indonesia. Based on the keywords and the title of co-occurrence, the study also concluded that the topic of zakat was less popular in Islamic economic journals.

Firmansyah’s finding is however different from the conclusion made by the study conducted by Rusydiana and Nailah (2020) on 440 articles from various journals with the reputation of combining zakat with technology. Rusydiana and Nailah concluded that zakat and technology studies had increased every year, and that, among the most consistent researchers in this field was Timur Kuran.

Meanwhile, the words zakat, Islamic, and Indonesian are the most frequently used keywords in the study of zakat and technology. Nonetheless, although the bibliometric attributes conducted by Rusydiana and Nailah (2020) seemed very comprehensive, they were descriptive in nature. While their study covered both zakat...
and technology, their research protocols were not transparently disclosed.

From another perspective, Alshater et al. (2021) conducted their research using the Scopus database of 224 documents published from 1969 to 2020. Their study focused on the most influential articles, authors, organizations, and countries, as well as citation analysis, co-citations analysis, and keywords occurrences in zakat research. Still, not unlike Abubakar and Aysan’s and Rusydiarian and Nailah’s, Alshater et al. (2021)’s coverage might have appeared comprehensive, yet, their study had not disclosed the impact of publications using indicators such as total citations, number of cited papers, h-index or g-index.

Nor Paizin et al. (2021) also conducted a bibliometric analysis on zakat. Their findings were however very descriptive based on charts originally produced by Scopus and limited to the theme of the co-word analysis. The method used in their study seems not clear enough. In the abstract, they used the term zakat payment. In the method, they focus on the zakat usage—the criteria used for the selected journals were also quite blurry resulting in the uncertain credibility of the findings. As for Anam et al. (2021), their study only focused on zakat studies published in journals ranked from quartile one (Q1) to quartile three (Q3). Such limitation does not really present the picture of zakat literature as a whole.

It seems apparent that, while many bibliometric studies have been conducted on zakat in the past, their coverage remains not comprehensive enough. Many bibliometric perspectives have not been deeply or clearly covered. The studies listed in Table 1 have their own limitation in terms of the coverage, such as, the sources and scope, as well as, issues on research protocols. In Alshater et al. (2021)’s case, this study surprisingly found that there were 405 more articles just within an additional one-year period than the 224 articles Alshater et al. obtained and analyzed. Using a larger number of articles will arguably provide richer information than previous researches. Most of the past studies were also too descriptive in nature. The present study tries to fill these gaps and update the latest trends in zakat studies.

| Author               | Domain/Search Strategy | Data Source & Scope | TD E | Attributes Examined                                               |
|----------------------|------------------------|---------------------|------|------------------------------------------------------------------|
| Abubakar & Aysan (2021) | “islam” or islamic” and “social finance” or “social-finance” and “waqf” and “zakat” and “microfinance” or “micro-finance.” | Scopus (1991-2020) | 595 | Annual scientific production, keywords co-occurrence network and overlay, most relevance sources, source impact, most productive countries, citation map by country, author’s production over time, authors impact, co-authorship network, corresponding authors country, most globally cited documents and bibliographic coupling. |
| Firmansyah et al. (2021) | ’zakat’ or ‘zakah’ | Six journals of Islamic economics indexed in Sinta 2 by | 21 | Most productive journals, co-occurrence of keywords and title. |
### Methods

#### Data Source

This study is based on bibliometric analysis methodologies, which employ quantitative and statistical approaches to establish patterns of article distribution in certain issues and time periods (Martí Parreño et al., 2016). Scopus database was used as the main source of the bibliographical data of the zakat literature. Scopus is the choice because it has several advantages, such as the availability of an advanced searching function, indexing more than 5000 publishers, and having adequate article quality standards (Martín-...
Martín et al., 2018; Gusenbauer & Haddaway, 2020). Scopus now contains a literature database that includes 23,700 peer-reviewed journals with 24,000 titles, 360 trade publications, 750 book series, 195,000 non-serial volumes, and 60 million entries from a variety of subjects (Wahid et al., 2020). This massive database is meant to give a comprehensive picture of zakat studies across the world. Four hundred five documents were examined based on preset keywords.

**Data Collection**

The research process begins by identifying the keyword “zakat” or “zakah” in the Scopus database based on the title of the article. This study accommodates all types of documents obtained from the Scopus database between 1969 and 2021 as of January 24, 2022. Thus, the search query TITLE (“zakat” OR “zakah”) has been performed in the Scopus database. The search produced 405 documents of the zakat literature. Since the search query has been conducted using the search within the article title only, we can assume that all the documents obtained are really about the zakat, which is the main topic of this study. After the screening, no documents have been removed. So, all 405 documents were eligible in this bibliometric study. Figure 1 illustrates the flow of the search strategy of this study.

**Data Analysis**

This study utilizes the analysis function on the Scopus database and tools such as Microsoft Excel for mathematical calculations such as frequency of published documents and to design relevant charts and graphs; Publish or Perish for publication impact and performance based on selected metrics; and VOSviewer for mapping and visualization of the bibliometric networks. In order to answer the RQs stated in the earlier section, this paper has strategized the data analysis accordingly. The first analysis covered the analysis of publications by year, source and type of document, and source title to answer the RQ1. We analyze the subject areas and the author’s keywords to answer the RQ2. We present the network visualization map of co-authorship among authors and countries to answer the RQ3. Finally, the top 20 highly cited documents were revealed to answer the RQ4.
Results

This section discusses the results based on the research questions that have been highlighted in the introduction section.

Development of Zakat Research and Its Distribution

To answer the RQ about the development of zakat research and its distribution, this study analyses the following data: (a) publications by year, (b) the source and type of document, and (c) source title.

Publication by Year. Figure 2 shows the statistics of the annual publication of zakat research from 1969 to 2021. The annual growth rate of the zakat literature is retained at 16.94%. The first document was written by Apte (1969), which describes how zakat was practised in the Maratha Empire. This document was published in the Indian Economic & Social History Review. The growth of research on zakat stagnated until 2008. Not many documents were published during this period. For 14 years, there were only 24 documents or an average of 1.7 documents per year. However, although the initial development of zakat research came from Western scholars, it slowly spread to countries in Asia, Africa, and Europe.

Research with the theme of zakat began to be passionate and popular in 2009 until now. During this period, zakat documents experienced significant growth. This fact can be seen from the number of publications, as many as 405 documents with an average growth of 32 documents per year. The number of documents grew consistently from 2011 to 2022. This reflects the increasing interest,
relevance, and importance of zakat in the economic development of the people.

This finding is compatible with the study reported by (Alshater et al., 2021). The theme of zakat is increasingly popular when the awareness of Muslims in paying increases (Rusydiana & Al Farisi, 2016). Zakat is recognized for its role in helping to overcome the problem of poverty (Amalia et al., 2020). Researchers also argue that the zakat theme became famous because of the apparent relationship between the post-2008 financial crisis and the proliferation of zakat literature (Alshater et al., 2021). Several themes that scholars are currently studying include governance, for example (Owoyemi, 2020; Saad et al., 2016), accountability issues, for example (Doktoralina et al., 2018; Nu Htay & Salman, 2013), the issue of zakat on and poverty alleviation, for example (Nu Htay & Salman, 2013; Arif, 2017). SDG issues related to zakat have also been found recently, for example, Jan et al. (2021), Zainal et al. (2019) and Hudaefi et al., 2020).

Figure 2. The Growth of Zakat Studies From 1969 Until 2021

Source and Type of Document. This study also seeks to identify where zakat research documents are published by analyzing the data by type of source document. Table 2 shows that journals are the dominating source with 322 documents (79.51%), followed by 39 conference proceedings (9.63%), books (30; 7.41%), book series (13; 3.21%), and trade journals (1; 0.25%).
This study also analyses the data by type of document. Based on Table 3, it is known that zakat documents are dominated by research publications, as many as 405 documents, consisting of 300 (74.07%) documents in the form of articles and 46 (11.36%) documents presented at conferences or symposiums. Documents in the form of book chapters are 35 (8.64%), and review documents are 22 documents (5.43%), while books and editorials are only 1 document (0.25%).

**Table 2. Source Types of Zakat Research**

| Source type            | Number of documents | Percentage (%) |
|------------------------|---------------------|----------------|
| Journal                | 322                 | 79.51          |
| Conference Proceeding  | 39                  | 9.63           |
| Book                   | 30                  | 7.41           |
| Book Series            | 13                  | 3.21           |
| Trade Journal          | 1                   | 0.25           |
| **Total**              | **405**             | **100.00**     |

**Table 3. Document Types of Published Literature in Zakat**

| Document Type       | Number of documents | Percentage (%) |
|---------------------|---------------------|----------------|
| Article             | 300                 | 74.07          |
| Conference Paper    | 46                  | 11.36          |
| Book Chapter        | 35                  | 8.64           |
| Review              | 22                  | 5.43           |
| Book                | 1                   | 0.25           |
| Editorial           | 1                   | 0.25           |
| **Total**           | **405**             | **100%**       |

**Source titles.** Table 4 provides information on top source titles that published five or more documents on zakat. The Journal of Islamic Accounting and Business Research contributed the largest number of publications with 17 (4.20%) documents. This finding confirms the findings of previous studies such as (Alshater et al., 2021; Rusydiana & Nailah, 2020, and Nor Paizin et al., 2021).

**Table 4. Top 20 Most Productive Source Titles for Zakat Research**

| Source Title                        | TP | %   | TC  | NCP | h   | g   | m   | PYS  |
|-------------------------------------|----|-----|-----|-----|-----|-----|-----|------|
| Journal of Islamic Accounting and   | 17 | 4.2 | 146 | 11  | 6   | 11  | 0.50| 2011 |
| Business Research                   |    |     |     |     |     |     |     |      |
| Global Journal Al Thaqafah          | 10 | 2.47| 48  | 7   | 3   | 6   | 0.27| 2012 |
| International Journal of Islamic    | 10 | 2.47| 86  | 10  | 6   | 9   | 0.43| 2009 |
| and Middle Eastern Finance and       |    |     |     |     |     |     |     |      |
| Management                          |    |     |     |     |     |     |     |      |
| Journal of Critical Reviews         | 10 | 2.47| 1   | 1   | 1   | 1   | 0.33| 2020 |
| Jurnal Pengurusan                   | 10 | 2.47| 106 | 10  | 6   | 10  | 0.43| 2009 |
| Jurnal Ekonomi Malaysia              | 9  | 2.22| 52  | 7   | 4   | 7   | 0.33| 2011 |
The result shows the consistency of the Journal of Islamic Accounting and Business Research, being the most productive journal in donating zakat literature. The second-order and so on are the Global Journal Al Thaqafah, International Journal of Islamic and Middle Eastern and Finance and Management, Journal of Critical Reviews, and Journal of Management, in which each contributed 10 (2.47%) documents. The Malaysian Journal of Economics contributed 9 (2.22%) publications, and the International Journal of Creative Innovation and Change contributed 8 (1.98%) documents.

**Topic Areas**

This result analyses the topic areas of zakat research in terms of (a) subject areas and (b) author’s keywords. This result also tends to answer the RQ on the topic areas and themes in zakat literature.

**Subject area.** This study identifies documents based on their field of study of the source titles where they have been published. The result shows in Table 5. The data show that research on zakat has emerged in various fields of study. Most studies on zakat are published in the journal’s categories under the field of social science with 150 documents (37.04%), economics, econometrics, and finance with 136 documents (33.58%), business, management and accounting (131; 32.35%), and art and humanities (106; 26.17%). The result also shows that the study on zakat has been published in the journal categorized under other subject areas such as engineering, computer sciences, decision science, environmental science, and many others.

**Table 5. Subject Areas**

| Subject area                                      | Number documents | Percentage (%) |
|--------------------------------------------------|------------------|----------------|
| Social Sciences                                  | 150              | 37.04          |
| Economics, Econometrics, and Finance             | 136              | 33.58          |
| Business, Management, and Accounting             | 131              | 32.35          |

Note: TP=total publications; %=percentage; TC=total citations; NCP=number of cited papers; h=h-index; g=g-index; m=m-index; PYS=publication year start.
### Subject area

| Subject area                                      | Number documents | Percentage (%) |
|--------------------------------------------------|------------------|----------------|
| Arts and Humanities                              | 106              | 26.17          |
| Engineering                                      | 43               | 10.62          |
| Computer Science                                 | 41               | 10.12          |
| Decision Sciences                                | 17               | 4.20           |
| Environmental Science                            | 16               | 3.95           |
| Biochemistry, Genetics and Molecular Biology     | 13               | 3.21           |
| Pharmacology, Toxicology, and Pharmaceutics      | 11               | 2.72           |
| Multidisciplinary                                | 10               | 2.47           |
| Medicine                                         | 8                | 1.98           |
| Physics and Astronomy                            | 8                | 1.98           |
| Earth and Planetary Sciences                     | 7                | 1.73           |
| Energy                                           | 6                | 1.48           |
| Materials Science                                | 6                | 1.48           |
| Mathematics                                      | 6                | 1.48           |
| Agricultural and Biological Sciences             | 4                | 0.99           |
| Chemical Engineering                             | 3                | 0.74           |
| Immunology and Microbiology                      | 1                | 0.25           |
| Veterinary                                       | 1                | 0.25           |

**Keyword Analysis.** Figure 3 presents a visualization of the author’s keyword network with at least three occurrences each. This study uses VOSviewer and software to build and visualize a bibliometric network. The color, circle size, text size, and thickness of the connecting line show associations with other terms. Keywords of the same color, for example, are frequently included together. Based on Figure 3, it is known that the word zakat is the keyword most commonly associated with other words such as Malaysia, poverty, zakat institutions, Indonesia, distribution, and management as keywords in zakat research. Based on the network visualization map of author keywords, 90 items have been formed with 12 clusters, 363 links, and 590 total link strengths.
Figure 3. Network visualization map of author keywords with at least three occurrences.

The total unique author’s keywords found in this study are 880 words. Table 6 shows all keywords that occur at least three times. Most frequently used keywords in zakat research—cluster 1 with the theme of Zakat Compliance. There are 23 types of keywords used in this theme. Keywords such as Islam, Trust, CSR, and Zakat Compliance, are the most used keywords. Cluster 2 is with the theme The Impact of Zakat. There are 20 types of keywords that are often used in this theme. Keywords such as Zakat, Indonesia, Waqf, Maqasyid Al-Syariah, and Sadaqah are the types of keywords that many researchers choose. Cluster 3 with the theme Accountability consists of 19 keywords used in this theme. Keywords such as Malaysia, Zakat Institution, Zakat Distribution, Efficiency, and Islamic Economics, are the most widely used keywords. Cluster 4 is with the theme Empowerment of Zakat Recipients. In this theme, 16 types of keywords were chosen by many researchers. Keywords such as Poverty, Shariah, Social Welfare, Development, Education and Housing are the types of widely chosen keywords. Cluster 5 is with the theme Good Zakat Governance. In the theme, 13 types of keywords are often used. Keywords such as Zakat Management, Management, BAZNAS, and Productive Zakat, are the keywords with the most use.
Table 6. Keywords in Zakat’s Research, Total Link Strength, and Occurrences

| Author’s Keywords                     | Cluster | Total Strength | Link Occurrences | Theme                  |
|---------------------------------------|---------|----------------|------------------|------------------------|
| Islam                                 | 1       | 11             | 14               | Theme 1:               |
| Trust                                 | 1       | 8              | 9                | Zakat Compliance       |
| CSR                                   | 1       | 7              | 8                |                        |
| Attitude                              | 1       | 5              | 5                |                        |
| Charity                               | 1       | 5              | 5                |                        |
| Islamic Banks                         | 1       | 5              | 5                |                        |
| Muslim                                | 1       | 5              | 5                |                        |
| Religiosity                           | 1       | 5              | 5                |                        |
| Theory of Planned Behavior            | 1       | 5              | 5                |                        |
| Zakat Compliance                      | 1       | 5              | 7                |                        |
| Business Zakat                        | 1       | 4              | 4                |                        |
| Compliance                            | 1       | 4              | 4                |                        |
| Financial Performance                 | 1       | 4              | 4                |                        |
| Subjective Norm                       | 1       | 4              | 4                |                        |
| Compliance Behaviour                  | 1       | 3              | 3                |                        |
| Ethics                                | 1       | 3              | 3                |                        |
| Intention                             | 1       | 3              | 3                |                        |
| Knowledge                             | 1       | 3              | 4                |                        |
| Saudi Arabia                          | 1       | 3              | 3                |                        |
| Social Capital                        | 1       | 3              | 3                |                        |
| Theory of Reasoned Action             | 1       | 3              | 3                |                        |
| Zakat Compliance Behavior             | 1       | 3              | 3                |                        |
| CFA                                   | 1       | 2              | 4                |                        |
| Zakat                                 | 2       | 130            | 167              | Theme 2:               |
| Indonesia                             | 2       | 11             | 13               | The Impact of Zakat    |
| Waqf                                  | 2       | 11             | 11               |                        |
| Maqasid Al-Syariah                    | 2       | 7              | 9                |                        |
| Sadaqah                               | 2       | 7              | 7                |                        |
| Covid-19                              | 2       | 5              | 6                |                        |
| Economic Growth                       | 2       | 5              | 5                |                        |
| Infaq                                 | 2       | 4              | 4                |                        |
| Islamic Social Finance                | 2       | 4              | 4                |                        |
| Financial Inclusion                   | 2       | 3              | 4                |                        |
| GDP                                   | 2       | 3              | 3                |                        |
| Islamic Law                           | 2       | 3              | 5                |                        |
| Maslahah                              | 2       | 3              | 3                |                        |
| Qard Al-Hasan                         | 2       | 3              | 3                |                        |
| Recipients                            | 2       | 3              | 3                |                        |
| UTAUT                                 | 2       | 3              | 3                |                        |
| Digital Zakat                         | 2       | 2              | 3                |                        |
| Economic Development                  | 2       | 2              | 3                |                        |
| Economic Empowerment                  | 2       | 2              | 3                |                        |
| Zakat Management                      |         |                |                  |                        |
| Organization                          | 2       | 1              | 3                |                        |
| Malaysia                              | 3       | 24             | 27               |                        |

This journal is a member of and subscribes to the principles of the Committee on Publication Ethics (COPE)
| Author's Keywords       | Cluster | Total Strength | Link Strength | Occurrences | Theme               |
|-------------------------|---------|----------------|---------------|-------------|---------------------|
| Zakat Institution       | 3       | 24             |               | 32          | Theme 3:            |
| Zakat Distribution      | 3       | 10             |               | 14          | Accountability      |
| Efficiency              | 3       | 8              |               | 8           | Accountability      |
| Islamic Economics       | 3       | 8              |               | 8           |                     |
| DEA                     | 3       | 6              |               | 6           |                     |
| Accountability         | 3       | 5              |               | 5           |                     |
| Governance              | 3       | 5              |               | 5           |                     |
| Service Quality         | 3       | 5              |               | 5           |                     |
| Religion                | 3       | 4              |               | 4           |                     |
| Financial Reporting     | 3       | 3              |               | 3           |                     |
| Islamic Finance         | 3       | 3              |               | 3           |                     |
| Taxes                   | 3       | 3              |               | 3           |                     |
| Transparency            | 3       | 3              |               | 3           |                     |
| Muallaf                 | 3       | 2              |               | 3           |                     |
| Optimization           | 3       | 2              |               | 4           |                     |
| Poverty Reduction       | 3       | 2              |               | 3           |                     |
| Implementation         | 3       | 1              |               | 3           |                     |
| Poverty                | 4       | 16             |               | 19          | Theme 4:            |
| Shariah                 | 4       | 7              |               | 7           | Empowerment of Zakat Recipients |
| Social Welfare         | 4       | 5              |               | 5           |                     |
| Development             | 4       | 4              |               | 4           |                     |
| Education               | 4       | 4              |               | 4           |                     |
| Housing                 | 4       | 4              |               | 4           |                     |
| Bangladesh              | 4       | 3              |               | 3           |                     |
| Economic                | 4       | 3              |               | 3           |                     |
| Human Development       | 4       | 3              |               | 4           |                     |
| Income                  | 4       | 3              |               | 3           |                     |
| Institution             | 4       | 3              |               | 3           |                     |
| Micro Finance           | 4       | 3              |               | 3           |                     |
| Social Economics        | 4       | 3              |               | 3           |                     |
| Zakat Accounting        | 4       | 3              |               | 5           |                     |
| Human Capital           | 4       | 2              |               | 3           |                     |
| Zakat Funds             | 4       | 2              |               | 3           |                     |
| Poverty Alleviation     | 5       | 9              |               | 9           | Theme 5:            |
| Asnaf                   | 5       | 7              |               | 7           | Good Zakat Governance |
| Mustahik                | 5       | 7              |               | 8           |                     |
| Muzakki                 | 5       | 7              |               | 7           |                     |
| Welfare                 | 5       | 6              |               | 6           |                     |
| Zakat Management        | 5       | 6              |               | 8           |                     |
| Management              | 5       | 5              |               | 5           |                     |
| Zakat Collection        | 5       | 5              |               | 6           |                     |
| Empowerment             | 5       | 4              |               | 4           |                     |
| Productive Zakat        | 5       | 4              |               | 5           |                     |
| BAZNAS                  | 5       | 3              |               | 4           |                     |
| Pakistan                | 5       | 3              |               | 3           |                     |
| Tithe                   | 5       | 2              |               | 3           |                     |

This journal is a member of and subscribes to the principles of the Committee on Publication Ethics (COPE)
Based on Figure 4, it can be identified that in the period 2016 – 2020, there are five stages of the evolution of zakat research. Five colors represent each phase of evolution: dark blue, light blue, green, orange, and red. Each color represents how the theme of zakat research evolved. The dark blue color represented the research theme in 2016. The theme of zakat research that year raised many issues about zakat compliance. Therefore, types of keywords such as Islam, Religion, Asnaf, and Islamic Law are keywords that are widely used. As is well known, the keyword Malaysia is dark blue, so this shows that zakat research is mostly carried out in Malaysia. In 2017 the theme of zakat research had evolved with a light blue color. Zakat research raises more issues about the impact of zakat. The zakat literature discusses how zakat can significantly impact zakat recipients. Therefore, the types of keywords such as Efficiency, DEA, Service Quality, Zakat Collection, and Poverty are widely used by researchers.

The third evolution of zakat research occurred in 2018. The color change from light blue to green indicates a significant shift in the theme of zakat research. The theme of the accountability of zakat institutions is the main issue in this evolution. Keywords such as zakat Institution, Zakat Accounting, Accountability, and Financial Reporting, are the dominant keywords. The keyword Indonesia is widely used in this phase. This shows that a lot of research has been carried out in Indonesia. The fourth evolution occurred in 2019. The theme of zakat research in this phase raised the issue of economic empowerment. The use of keywords such as Mustahik, Empowerment, Welfare, Charity, and Islamic Finance was found in the zakat literature at that time. The last phase of the evolution of the zakat research theme is 2020. The research theme in this phase is the issue of Good Zakat Governance. The zakat literature discusses a lot about strengthening the governance system of zakat institutions related to information technology. Therefore, keyword types such as Digital Zakat, Social Capital, and UTAUT are often found in the current zakat literature. No exception, the keyword COVID-19 is also widely found. Of course, this is very relevant if it is related to the use of information technology, especially digital zakat, during the COVID-19 pandemic. Therefore, this theme is still relevant for researchers to do in the next few years.
To answer the RQ on the top contributors in zakat studies, we analyze the productive (a) authors, (b) institutions, and (c) countries that contribute most publication on zakat until 2021. Based on Table 7, it can be seen that researchers from Malaysia have dominated the productivity in the zakat literature. Ram Al-Jaffri Saad from Universiti Utara Malaysia lead the list followed by Saeed Awadh Bin-Nashwan who is also from Universiti Utara Malaysia, Fuadah Johari from Universiti Sains Islam Malaysia and Hairulnnizam Wahid from Universiti Kebangsaan Malaysia. This finding also confirms several previous studies, such as Alshater et al. (2021) and Nor Paizin et al. (2021). Based on this fact, there is an opportunity for researchers from other countries to collaborate so that zakat research can be extended. The zakat research cannot necessarily be conducted from the perspective of the Islamic countries but can also be conducted in countries with a significant number of Muslims. The findings also show the literature gaps where most of the zakat studies focus more on the Asian region (such as Malaysia and Indonesia) than other Islamic countries from the Middle East region.
Table 7. Most Productive Authors with a Minimum of Five Publications

| Author Name          | Affiliation               | Country     | TP | %  | TC | NCP | h   | g   | m   | PYS |
|----------------------|---------------------------|-------------|----|----|----|-----|-----|-----|-----|-----|
| Ram Jaffri Saad      | Universiti Utara Malaysia | Malaysia    | 1  | 4.20 | 8 | 14 | 6 | 8 | 0.55 | 2012 |
| Saeed Awadh Bin-Nashwan | Universiti Malaysia     | Malaysia    | 7  | 1.73 | 4 | 6 | 4 | 6 | 1 | 2019 |
| Fuadah Johari        | Universiti Sains Islam Malaysia | Malaysia | 7  | 1.73 | 4 | 7 | 5 | 6 | 0.5 | 2013 |
| Hairunnizam Wahid    | Universiti Kebangsaan Malaysia | Malaysia | 7  | 1.73 | 3 | 5 | 3 | 5 | 0.28 | 2012 |
| Hijattulah Abdul-Jabbar | Universiti Utara Malaysia | Malaysia | 6  | 1.48 | 4 | 6 | 4 | 6 | 1 | 2019 |
| Sanep Ahmad          | Universiti Kebangsaan Malaysia | Malaysia | 6  | 1.48 | 5 | 7 | 5 | 7 | 0.42 | 2011 |
| Saliza Abdul Aziz    | Universiti Utara Malaysia | Malaysia    | 6  | 1.48 | 4 | 6 | 4 | 6 | 1 | 2019 |
| Norfaiezah Sawandi   | Universiti Utara Malaysia | Malaysia    | 6  | 1.48 | 2 | 5 | 3 | 4 | 0.43 | 2016 |
| Tika Widiastuti      | Universitas Airlangga Indonesia | Indonesia | 6  | 1.48 | 7 | 2 | 1 | 2 | 0.2 | 2018 |
| Norazlina Abd Wahab  | Universiti Utara Malaysia | Malaysia    | 5  | 1.23 | 9 | 5 | 4 | 5 | 0.33 | 2011 |
| Maheran Zakaria       | King Abdulaziz University Arabia | Saudi Arabia | 5  | 1.23 | 2 | 5 | 2 | 5 | 0.22 | 2014 |

Note: TP=total publications; %=percentage; TC=total citations; NCP=number of cited papers; h=h-index; g=g-index; m=m-index; PYS=publication year start.

Most Productive Institutions. Table 8 shows the top 10 institutions that have contributed the most zakat research documents. The interesting thing shown in Table 8 is that all the production of zakat literature comes from Malaysia and Indonesia. Of these top documents, 166 documents (40.99%) came from 7 institutions located in Malaysia. While the remaining 36 documents (8.89%) came from three universities in Indonesia, namely Universitas Airlangga 15 documents (3.70%), Universitas Indonesia, 11 documents (2.72%), and Universitas Islam Negeri Syarif Hidayatullah Jakarta, ten documents (2.47%). Based on these findings, it also shows that universities from Malaysia dominate the contributors to the zakat literature. Therefore, it is important to increase cooperation between universities from various countries so that zakat literature can develop evenly in many countries. This finding also succeeded in confirming the results of previous studies such as Alshater et al. (2021) dan Nor Paizin et al. (2021).
Table 8. Top 10 Institutions Contributing to the Publications of Zakat Literature

| Name of Institution                                | Country       | Number of Document | Percentage (%) |
|---------------------------------------------------|---------------|--------------------|----------------|
| Universiti Utara Malaysia                         | Malaysia      | 44                 | 10.86%         |
| International Islamic University Malaysia         | Malaysia      | 30                 | 7.41%          |
| Universiti Teknologi MARA                         | Malaysia      | 27                 | 6.67%          |
| Universiti Kebangsaan Malaysia                    | Malaysia      | 25                 | 6.17%          |
| Universiti Sains Islam Malaysia                   | Malaysia      | 18                 | 4.44%          |
| Universitas Airlangga                             | Indonesia     | 15                 | 3.70%          |
| Universiti Sains Malaysia                         | Malaysia      | 11                 | 2.72%          |
| Universiti Malaya                                | Malaysia      | 11                 | 2.72%          |
| Universitas Indonesia                             | Indonesia     | 11                 | 2.72%          |
| Universitas Islam Negeri Syarif Hidayatullah Jakarta | Indonesia   | 10                 | 2.47%          |

Most Productive Countries. The countries that contributed the most to zakat research as shown in Table 9. The table shows all 38 countries that contributed the most to zakat research from 1969 until 2021. Interestingly, the largest contribution came from countries in the Southeast Asia region, namely Malaysia’s 189 (46.67%) documents and Indonesia’s 119 (29.38%) documents. The United States became the third-largest contributor with 21 documents (5.19%). The rest of the countries, such as Saudi Arabia, the United Kingdom, Pakistan, Nigeria, Yemen, United Arab Emirates, Bahrain, Bangladesh, and India, published between 6 to 17 documents related to zakat. Although countries in the Asian region still dominate the distribution of zakat research, countries’ contribution in the European and American regions has shown an increase. These results also indicate that the topic of zakat has become a field of interest not just from Islamic countries but also from non-Islamic countries.

Table 9. All Countries Contributed to the Zakat Publications

| Country            | Number of Document | Percentage (%) |
|--------------------|--------------------|----------------|
| Malaysia           | 189                | 46.67          |
| Indonesia          | 119                | 29.38          |
| United States      | 21                 | 5.19           |
| Saudi Arabia       | 17                 | 4.20           |
| United Kingdom     | 14                 | 3.46           |
| Pakistan           | 12                 | 2.96           |
| Nigeria            | 10                 | 2.47           |
| Yemen              | 7                  | 1.73           |
| United Arab Emirates | 6              | 1.48           |
| Bahrain            | 4                  | 0.99           |
| Bangladesh         | 4                  | 0.99           |
| India              | 4                  | 0.99           |

This journal is a member of and subscribes to the principles of the Committee on Publication Ethics (COPE)
| Country                | Number of Document | Percentage (%) |
|-----------------------|-------------------|----------------|
| Oman                  | 4                 | 0.99           |
| Tunisia               | 4                 | 0.99           |
| Australia             | 3                 | 0.74           |
| Brunei Darussalam     | 3                 | 0.74           |
| Germany               | 3                 | 0.74           |
| Jordan                | 3                 | 0.74           |
| South Korea           | 3                 | 0.74           |
| Brazil                | 2                 | 0.49           |
| Morocco               | 2                 | 0.49           |
| Norway                | 2                 | 0.49           |
| Philippines           | 2                 | 0.49           |
| Turkey                | 2                 | 0.49           |
| Austria               | 1                 | 0.25           |
| China                 | 1                 | 0.25           |
| Cyprus                | 1                 | 0.25           |
| Iraq                  | 1                 | 0.25           |
| Kuwait                | 1                 | 0.25           |
| Russian Federation    | 1                 | 0.25           |
| Singapore             | 1                 | 0.25           |
| Spain                 | 1                 | 0.25           |
| Sri Lanka             | 1                 | 0.25           |
| Sudan                 | 1                 | 0.25           |
| Sweden                | 1                 | 0.25           |
| Switzerland           | 1                 | 0.25           |
| Thailand              | 1                 | 0.25           |
| Viet Nam              | 1                 | 0.25           |
| Undefined             | 31                | 7.65           |

**Collaboration Patterns**

This study also provides a network visualization of co-author mapping among different authors (see Figure 5). This map employs a fractional counting approach and is based on information from writers who have written at least one zakat-related document. The intensity of the association between writers is shown by the color, circle size, text size, and thickness of connecting lines. Related writers are usually listed together, as indicated by the same colour. For example, the diagram shows that Ahmad E.R, Ridho Lubis, Lubis M., and Ahmad M.Y collaborate closely. From the analysis of Saad R.A.J, it appears that he has had a strong cooperation with various writers from various countries.
Figure 5. Network Visualization Map of Co-Authorship Among Authors.

Next, Figure 6 shows a map of the collaboration network based on their affiliated countries. We selected all countries with a minimum of one document regardless of the number of citations received. A network visualization map as per Figure 6 is generated based on the fractional counting method. The map shows three main clusters that exist. Details of these clusters are also shown in Table 10. Although some of the countries’ names are not seen on the map, it, however, can be visualized in this table. For example, in cluster one (red), Malaysia has a strong relationship with countries such as Indonesia, Nigeria, South Korea, Oman, Austria, Iraq, the Philippines, and Sri Lanka.
Table 10. Cluster of Collaborations Among Countries

| Country         | Cluster | Total Link Strength | No. of Documents |
|-----------------|---------|---------------------|------------------|
| Malaysia        | 1       | 49                  | 189              |
| Indonesia       | 1       | 24                  | 120              |
| Nigeria         | 1       | 7                   | 10               |
| South Korea     | 1       | 3                   | 3                |
| Oman            | 1       | 2                   | 4                |
| Austria         | 1       | 1                   | 1                |
| Iraq            | 1       | 1                   | 1                |
| Philippines     | 1       | 1                   | 2                |
| Sri Lanka       | 1       | 1                   | 1                |
| Yemen           | 2       | 7                   | 7                |
| Pakistan        | 2       | 6                   | 12               |
| United States   | 2       | 5                   | 21               |
| Bahrain         | 2       | 3                   | 4                |
| Bangladesh      | 2       | 3                   | 4                |
| Australia       | 2       | 1                   | 3                |
| Jordan          | 2       | 1                   | 3                |
| Kuwait          | 2       | 1                   | 1                |
| Russian Federation | 2     | 1               | 1                |
| Saudi Arabia    | 3       | 10                  | 17               |
| United Kingdom  | 3       | 6                   | 14               |
| United Arab Emirates | 3 | 5 | 6 |
| Brunei Darussalam | 3 | 3 | 3 |
| India           | 3       | 2                   | 4                |
| Tunisia         | 3       | 2                   | 4                |
| Spain           | 3       | 1                   | 1                |

Most Influential Documents

Table 11 listed the 20 most influential documents in zakat studies based on the number of citations they have received so far. The two most frequently cited documents are the study of zakat conducted by Scott (1987) with the title “Resistance without protest and organization: Peasant opposition to the Islamic zakat and the Christian tithe”. This study is the most cited document considering that this study is the first published study of zakat. Other widely cited documents are studies that raise issues of Efficiency (Abd Wahab & Abdul Rahman, 2011), the role of zakat (Kuran, 2003), distribution management (Rosli, 2018), and zakat empowerment programs (Mohit & Nazyddah, 2011).

If we look more closely at the data in Table 11, it can be identified that the document with the most citations is the research that has become a reference by many researchers at every stage of its evolution. In the early stages of the evolution of zakat research, many researchers raised the theme of zakat in the theological, historical perspective, as well as the basic concept of zakat, for example, Scott (1987), Kuran (2003), Calder (1981) and Jehle (1994). The results of their research are ultimately a reference for future researchers. The evolution of the theme of zakat research from a theological perspective to the institutional aspect has produced several
kinds of literature that discuss the concept of good governance in zakat institutions. Therefore, research themes such as Efficiency (Abd Wahab & Abdul Rahman, 2011; Lubis & Azizah, 2018), forecasting zakat (Bidin et al., 2009), zakat accounting (Adnan, 2009), capital structure (Al-Ajmi et al., 2009), zakat institutions (Ab Rahman et al., 2012) and distribution management of zakat (Rosli, 2018), have become references for many studies with this theme.

### Table 11. Top 20 Highly Cited Documents

| Author(s) | Title | TC | C/Y |
|-----------|-------|----|-----|
| Scott (1987) | Resistance without Protest and without Organization: Peasant Opposition to the Islamic Zakat and the Christian Tithe | 110 | 3.14 |
| Abd Wahab & Abdul Rahman (2011) | A framework to analyze the efficiency and governance of zakat institutions | 53 | 4.82 |
| Kuran (2003) | Islamic redistribution through zakat historical record and modern realities | 40 | 2.11 |
| Bidin et al. (2009) | Predicting compliance intention on zakah on employment income in Malaysia: An application of reasoned action theory | 39 | 3 |
| Rosli et al. (2018) | Distribution management of zakat fund: Recommended proposal for asnaf riqab in Malaysia | 37 | 9.25 |
| Mohit & Nazyddah (2011) | Social housing program of Selangor Zakat Board of Malaysia and housing satisfaction | 33 | 3 |
| Saad & Haniffa (2014) | Determinants of zakah (Islamic tax) compliance behavior | 30 | 3.75 |
| Ab Rahman et al. (2012) | Zakat institution in Malaysia: Problems and issues | 29 | 2.9 |
| Ali & Hatta (2014) | Zakat as a poverty reduction mechanism among the Muslim community: A Case study of Bangladesh, Malaysia, and Indonesia | 24 | 3 |
| Al-Ajmi et al. (2009) | Decisions on capital structure in a Zakat environment with the prohibition of riba: The case of Saudi Arabia | 24 | 1.85 |
| Retsikas (2014) | Reconceptualizing zakat in Indonesia: Worship, philanthropy, and rights | 23 | 2.88 |
| Owolabi Yusuf & Derus (2013) | Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory | 23 | 2.56 |
| Calder (1981) | Zakāt in imāmī shī‘ī jurisprudence, from the tenth to the sixteenth century A.D. | 21 | 0.51 |
| Javaid & Al-Malkawi (2018) | Corporate social responsibility and financial performance in Saudi Arabia: Evidence from Zakat contribution | 20 | 5 |
| Syed et al. (2020) | Artificial intelligence and NLP based Islamic FinTech model combining zakat and Qardh-Al-Hasan for countering the adverse impact of COVID 19 on SMEs and individuals | 19 | 9.5 |

This journal is a member of and subscribes to the principles of the Committee on Publication Ethics (COPE)
Author(s) | Title | TC | C/Y
--- | --- | --- | ---
Abd Wahab & Abdul Rahman (2012) | The efficiency of zakat institutions in Malaysia: An application of data envelopment analysis | 19 | 1.9
Akhyar Adnan & Barizah Abu Bakar (2009) | Accounting treatment for corporate zakat: a critical review | 19 | 1.46
Sohag et al. (2015) | Can zakat system alleviate rural poverty in Bangladesh? A propensity score matching approach | 18 | 2.57
Jehle (1994) | Zakat and inequality: Some evidence from Pakistan | 17 | 0.61
Lubis & Azizah (2018) | Towards achieving the efficiency in zakat management system: Interaction design for optimization in Indonesia | 16 | 4

**Note:** TC=Total citations; C/Y=Citations per year.

Next, we can also see that the literature that is widely referenced is research that talks a lot about empowerment. This shows that there is an evolution towards the theme of zakat research. Where at that time, the theme of empowerment was a theme that was widely discussed by researchers. Some of the literature that is widely referenced includes discussing zakat compliance (Saad & Haniffa, 2014), corporate zakat (Owolabi Yusuf & Derus, 2013), and corporate social responsibility (Javaid & Al-Malkawi, 2018). Meanwhile, one last piece of literature that is widely referenced is research (Syed et al., 2020) which raises the theme of Artificial Intelligence (AI). This study became a reference for many researchers who raised the theme of information technology in zakat institutions. Currently, the AI theme is a popular topic in various research fields, including zakat research, and will continue to develop as information technology advances. Therefore, for zakat researchers, this topic should be an open area for research.

**Conclusion**

Our findings show that the first literature on zakat was published in America in 1969. The emergence of zakat research originated from Western scholars, spreading slowly to countries in Asia, Africa, and Europe. The growth of research on zakat stagnated until 2008, starting to increase significantly and consistently from 2011 to 2021. Social science, business, management, accounting, economics, and finance are areas where zakat literature often appears and is based in Europe and Asia. In addition, most zakat documents are published in English and several other languages such as Malaysian, Arabic, German, Indonesian, Slovak, and Turkish.

Our observations also find that the subject areas, and keywords in the zakat literature, are dominated mainly by social domains related to economics, finance, management, and accounting. Some of the popular keywords used, among others: (a) zakat, (b) Malaysia, (c) zakat institution, (d) poverty alleviation, (e) zakat distribution, (f) zakat management, (g) social welfare, (h) education, (i) efficiency, and (j) human. The keywords poverty alleviation, social welfare, and education seem to have become the focus of researchers related to the issue of management of zakat institutions.

On the other hand, this study has revealed that Malaysia, Indonesia, America, Saudi Arabia, England, Pakistan and Nigeria have become five countries that play a major role in creating collaborative zakat research among scholars, institutions, and countries. Twenty-five countries have collaborated to create 9 clusters and 41 research networks. This study identifies that healthy cross-border collaboration is still limited to countries in
one region. There is still limited collaboration in zakat research with countries in Europe, America, Australia, and Africa. This might lead to a fractured conception of zakat, with the most important geographical, economic, institutional, and cultural components.

During our examination of nations, organizations, authors, and citations, we discovered that, initially, the zakat literature with the greatest citations was written by writers from South Asian countries, namely India, Pakistan, Bangladesh (Apte, 1969; Begum, 1993; Mohammad, 1991) and two documents from the UK (Calder, 1981; Scott, 1987). But now, zakat literature has spread to various countries, including Europe, America, Africa, and all Asian countries. Even today, zakat literature from writers from countries in Southeast Asia, such as Malaysia and Indonesia, has dominated and accounted for more than 70% of zakat literature.

We accept that the Scopus database and the usage of keywords in document titles are the only sources of information for this study. Other databases, such as Google Scholar and Web of Science and other papers that address zakat but do not utilize the keywords we employ, are not taken into account. Despite these flaws, this research helps to better understand zakat research patterns. Each metric demonstrates progress in this field of study, which might lead to further research possibilities. This study also adds to and complements the previous findings in the study of zakat using the bibliometric method.

References

Ab Rahman, A., Alias, M. H., & Syed Omar, S. M. N. (2012). Zakat institution in Malaysia: Problems and issues. Global Journal Al-Thaqafah, 2(1), 35–41.

Abd Wahab, N., & Abdul Rahman, A. R. (2011). A framework to analyze the efficiency and governance of zakat institutions. Journal of Islamic Accounting and Business Research, 2(1), 43–62. https://doi.org/10.1108/17590811111129508

Abd Wahab, N., & Abdul Rahman, A. R. (2012). Efficiency of zakat institutions in Malaysia: An application of data envelopment analysis. Journal of Economic Cooperation & Development, 33(1), 95-112.

Abubakar, J., & Aysan, A. (2021). Research trends in the field of Islamic social finance. SSRN, 1–18. https://doi.org/10.2139/ssrn.3917822

Adebayo, R. I. (2020). Utilizing zakat for attaining sustainable development goals (SDGs) in Nigeria. 4th International Conference of Zakat Proceedings, 231–242. https://doi.org/10.37706/iconz.2020.233

Adnan, M. A. (2009). Accounting treatment for corporate zakat: a critical review. International Journal of Islamic and Middle Eastern Finance and Management, 2(1), 32–45. https://doi.org/10.1108/17538390910946258

Ahmi, A., & Mohamad, R. (2019). Bibliometric analysis of global scientific literature on web accessibility. International Journal of Recent Technology and Engineering, 7(6), 250–258.

Ahmi, A., & Mohd Nasir, M. H. (2019). Examining the trend of the research on extensible business reporting language (XBRL): A bibliometric review. International Journal of Innovation, Creativity and Change, 5(2) 1145-1167.
(2009). Decisions on capital structure in a zakat environment with prohibition of riba: The case of Saudi Arabia. *Journal of Risk Finance, 10*(5), 460–476. https://doi.org/10.1108/15265940911001376

Ali, I., & Hatta, Z. A. (2014). Zakat as a poverty reduction mechanism among the Muslim community: Case study of Bangladesh, Malaysia, and Indonesia. *Asian Social Work and Policy Review, 8*(1), 59–70. https://doi.org/10.1111/aswp.12025

Alshater, M. M., Saad, R. A. J., Abd Wahab, N., & Saba, I. (2021). What do we know about zakat literature? A bibliometric review. *Journal of Islamic Accounting and Business Research, 12*(4), 544–563. https://doi.org/10.1108/JIABR-07-2020-0208

Amalia, R. Y., Nurwahidin, & Huda, N. (2020). Role of zakat in achieving sustainable development goals (SDGs) in Indonesia. *International Journal of Zakat and Islamic Philanthropy, 2*(2), 199–204.

Anam, M. S., Wicaksono, P. N., & Rosia, R. (2021). Bibliometric analysis of the term ‘Zakat.’ *Annual International Conference on Islamic Economics and Business, 194–201.*

Apte, M. D. (1969). The nature and scope of the records from Peshwara daftar with reference to zakat system. *The Indian Economic & Social History Review, 6*(4), 369–379. https://doi.org/10.1177/001946466900600403

Arif, M. (2017). Zakat as a mode of poverty alleviation. *International Journal of Economics & Management Sciences, 6*(6), 1–6. https://doi.org/10.4172/2162-6359.1000473

Begum, A. A. (1993). Unnatural deaths during Zakat distribution. *Bangladesh Medical Research Council Bulletin, 19*(3), 99–102.

Bidin, Z., Idris, K. M., & Shamsudin, F. M. (2009). Predicting compliance intention on zakah on employment income in Malaysia: An application of reasoned action theory. *Jurnal Pengurusan, 28*(1), 85-102.

Calder, N. (1981). Zakāt in Imāmi Shi'ī jurisprudence, from the tenth to the sixteenth century A.D. *Bulletin of the School of Oriental and African Studies. University of London. School of Oriental and African Studies, 44*(3), 468–480. https://doi.org/10.1017/s0041977x00144167

Doktoralina, C. M., Bahari, Z., Ismail, N. A., Herliansyah, Y., & Putri, G. P. (2018). Role of accounting Zakat as a support function in supply chain management: A resurrection of the Islamic economy. *International Journal of Supply Chain Management, 7*(5), 336–342.

Durieux, V., & Gevenois, P. A. (2010). Bibliometric indicators: quality measurements of scientific publication. *Radiology, 255*(2), 342–351. https://doi.org/10.1148/radiol.09090626

Firmansyah, E. A., Alamanda, A. R., & Santoso, T. (2021). An evaluation of scholarly works in zakat: A bibliometric analysis of Islamic economics journals in Indonesia. *Amwaluna: Jurnal Ekonomi dan Keuangan Syariah, 4*(2), 311–323.

Gusenbauer, M., & Haddaway, N. R. (2020). Which academic search systems are suitable for systematic reviews or meta-analyses? Evaluating retrieval qualities of Google Scholar, PubMed, and 26 other resources. *Research Synthesis Methods, 11*(2), 181–217. https://doi.org/10.1002/jrsm.1378

Hayeeharasah, F., Sehvises, S., & Ropha, H. (2013). The timeline of Zakah. *Procedia, Social and Behavioral Sciences, 88*, 2–7. https://doi.org/10.1016/j.sbspro.2013.08.474

Hudaefi, F. A., Saoqi, A. A. Y., Farchatunnisa, H., & Junari, U. L. (2020).
Zakat and SDG 6: A case study of Baznas, Indonesia. *Journal of Islamic Monetary Economics and Finance*, 6(4), 919–934. https://doi.org/10.21098/jimf.v6i4.1144

Jan, A., Mata, M. N., Albinsson, P. A., Martins, J. M., Hassan, R. B., & Mata, P. N. (2021). Alignment of Islamic banking sustainability indicators with sustainable development goals: Policy recommendations for addressing the covid-19 pandemic. *Sustainability (Switzerland)*, 13(5), 1–38. https://doi.org/10.3390/su13052607

Javaid, S., & Al-Malkawi, H.-A. N. (2018). Corporate social responsibility and financial performance in Saudi Arabia: Evidence from zakat contribution. *Managerial Finance*, 44(6), 648–664. https://doi.org/10.1108/MF-12-2016-0366%0A%0A

Jehle, G. A. (1994). Zakat and inequality: Some evidence from Pakistan. *Review of Income and Wealth*, 40(2), 205–216. https://doi.org/10.1111/j.1475-4991.1994.tb00059.x

Johari, F., Mohd Ali, A. F., & Ab. Aziz, M. R. (2015). A Review of literatures on current zakat issues: An analysis between 2003-2013. *International Review of Research in Emerging Markets and the Global Economy*, 1(2), 336–363.

Kuran, T. (2003). Islamic redistribution through Zakat: Historical record and modern realities. *Poverty and Charity in Middle Eastern Contexts*, 275-93.

Lubis, M., & Azizah, A. H. (2018). Towards achieving the efficiency in zakat management system: Interaction design for optimization in Indonesia. In *Communications in Computer and Information Science* (pp. 289–301). Springer Singapore. https://doi.org/10.1007/978-981-13-1628-9_26

Martí Parreño, J., Méndez Ibáñez, E., & Alonso Arroyo, A. (2016). The use of gamification in education: A bibliometric and text mining analysis. *Journal of Computer Assisted Learning*, 32(6), 663–676. https://doi.org/10.1111/jcal.12161

Martín-Martín, A., Orduna-Malea, E., Thelwall, M., & Delgado López-Cózar, E. (2018). Google Scholar, Web of Science, and Scopus: A systematic comparison of citations in 252 subject categories. *Journal of Informetrics*, 12(4), 1160–1177. https://doi.org/10.1016/j.joi.2018.09.002

Mohammad, F. (1991). Prospects of poverty eradication through the existing zakat system in Pakistan. *Pakistan Development Review*, 30(4 Part II), 1119–1129.

Mohit, M. A., & Nazyddah, N. (2011). Social housing programme of Selangor Zakat Board of Malaysia and housing satisfaction. *Journal of Housing and the Built Environment*, 26(2), 143–164. https://doi.org/10.1007/s10901-011-9216-y

Niswah, I. D., Marlina, L., & Rahayu, S. S. (2020). A review of zakat studies in ASEAN. *Ekonomi Islam Indonesia*, 2(1), 1–13. https://doi.org/10.18756546

Nor Paizin, M., Ab Rahman, S. M., Wahid, K. A., Nafi, M. N. A., Awang, S., & Setapa, M. (2021). Bibliometric analysis of zakat research in Scopus database. *International Journal of Zakat*, 6(1), 13–24. https://doi.org/10.37706/ijaz.v6i1.253

Nu Htay, S. N., & Salman, S. A. (2013). Proposed best practices of financial information disclosure for zakat institutions: A case study of Malaysia. *International Conference on Innovation Challenges in Multidisciplinary Research & Practice*, 153-161.

Owolabi Yusuf, M.-B., & Mat Derus, A. (2013). Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory. *Humanomics*,
Owoyemi, M. Y. (2020). Zakat management: The crisis of confidence in zakat agencies and the legality of giving zakat directly to the poor. *Journal of Islamic Accounting and Business Research, 11*(2), 498–510. https://doi.org/10.1108/JIABR-07-2017-0097

Rassanjani, S. (2018). Ending poverty: Factors that might influence the achievement of sustainable development goals (SDGs) in Indonesia. *Journal of Public Administration and Governance, 8*(3), 114-128. https://doi.org/10.5296/jpag.v8i3.13504

Retsikas, K. (2014). Reconceptualizing zakat in Indonesia: Worship, philanthropy and rights. *Indonesia and the Malay World, 42*(124), 337–357. https://doi.org/10.1080/13639811.2014.951519

Rosli, M. (2018). Distribution management of zakat fund: Recommended proposal for asnaf riqab in Malaysia. *International Journal of Civil Engineering and Technology, 9*(3), 56–64.

Rusydiana, A. S. & Nailah (2020). The zakat and technology: A bibliometric R analysis. *International Journal of Zakat, 5*(3), 88–107.

Rusydiana, A. S., & Al Farisi, S. (2016). Studi literatur tentang riset zakat. *AHKAM: Jurnal Ilmu Syariah, 16*(2), 281–290. https://doi.org/10.15408/ajis.v16i2.4458

Rusydiana, A. S., & As-salafiyyah, A. (2021). A review on Islamic social finance: VOSviewer application. *Islamic Social Finance, 1*(1).

Saad, R. A. J., & Haniffa, R. (2014). Determinants of zakah (Islamic tax) compliance behavior. *Journal of Islamic Accounting and Business Research, 5*(2), 182–193. https://doi.org/10.1108/jiabr-10-2012-0068

Saad, R. A. J., Sawandi, N., & Mohammad, R. (2016). Zakat surplus funds management. *International Journal of Economics and Financial Issues, 6*(7S), 171–176.

Scott, J. C. (1987). Resistance without protest and without organization: Peasant opposition to the Islamic zakat and the Christian tithe. *Comparative Studies in Society and History, 29*(3), 417–452. https://doi.org/10.1017/S0010417500014663

Sohag, K., Mahmud, K. T., Alam, F., & Samargandi, N. (2015). Can zakat system alleviate rural poverty in Bangladesh? A propensity score matching approach. *Journal of Poverty, 19*(3), 261–277. https://doi.org/10.1080/10875549.2014.999974

Sweileh, W. M., Al-Jabi, S. W., AbuTaha, A. S., Zyoud, S. H., Anayah, F. M. A., & Sawalha, A. F. (2017). Bibliometric analysis of worldwide scientific literature in mobile health: 2006-2016. *BMC Medical Informatics and Decision Making, 17*(1), 1–12. https://doi.org/10.1186/s12911-017-0476-7

Syed, M. H., Khan, S., Rabbani, M. R., & Thalassinos, Y. E. (2020). An artificial intelligence and NLP based Islamic FinTech model combining zakat and Qardh-Al-Hasan for countering the adverse impact of COVID 19 on SMEs and individuals. *International Journal of Economics and Business Administration, 8*(2), 351–364. https://doi.org/10.35808/IJEBA/466

Van Eck, N. J., & Waltman, L. (2021). *VOSviewer manual: Manual for VOSviewer version 1.6.17*. Leiden University.

Wahid, R., Ahmi, A., & Alam, A. S. A. F. (2020). Growth and collaboration in massive open online courses: A bibliometric analysis. *International Review of Research in Open and Distance Learning, 21*(4), 292–322. https://doi.org/10.19173/IRRODL.V21I4.4693
Zaenal, M. H., Choirin, M., Tsabita, K., Astuti, A. D., & Sadariya, A. S. (2016). Principles of Amil Zakat and best practice recommendations for Zakat institutions. *PUSKAS Working Paper Series, 2016*(2), 1–16.

Zainal, H., Mustaffa, M. F., & Othman, Z. (2019). Zero hunger and sustainable development goals: Model of food bank centre by Lembaga Zakat Negeri Kedah. *UMRAN-International Journal of Islamic and Civilizational Studies, 6*(2-2), 85-9.