A Review of the Literature on Zakah between 2003 and 2019

Rini Rini*

Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia. *Email: rini@uinjkt.ac.id

Received: 27 October 2019      Accepted: 05 January 2020      DOI: https://doi.org/10.32479/ijefi.9035

ABSTRACT
This research aimed to critically review literature on the development of Zakah research from 2003 through 2019. This research employed a descriptive method and a qualitative approach. Classification is to be made into 8 categories of research, namely management, poverty, Zakah payment, organizational performance, collection and distribution, tax and Zakah, development and measurement of Zakah, and others. This research found that the topic garnering the most interest was poverty. This is because Zakah would reduce the poverty rate of a country.

Keywords: Zakah Literature, Zakah Issues, Poverty
JEL Classifications: Z12, N30, D64

1. INTRODUCTION

The development of Islam-based economy in Indonesia has been close to stepping into the fourth decade since the establishment of Bank Muamalat in Indonesia back in 1992. Specifically to the studies of sharia accounting, massive discussions started to emerge early in the 2000s with a stress mainly placed on the epistemology and development direction of sharia accounting in the future. The discussions were led by three figures, Prof. Sofyan Syafri Harahap (almarhum, Allah yarham), Prof. Iwan Triyuwono, and Assoc.Prof. Madya Muhammad Akhyar Adnan. Not only relates to profit-oriented entities, sharia accounting development has also touched the public sector, including mosques and Zakah Managing Organization (OPZ). It was observed that the first publication related to Zakah accounting study recorded was an article published on the journal “Media Riset Akuntansi, Auditing & Informasi” in 2002 by Harahap and Yusuf (2002) which reviewed the patterns of Zakah calculation, identification of Zakah imposition and recognition, and issues on Zakah reporting to sharia-based business entities. It can be said that this serves as the starting point of studies specifically concerning Zakah accounting in Indonesia (Sofyani, 2019).

As stated by Johari (2014), paying Zakah constitutes one of the five fundamental obligations of the Muslims. It is a mandatory form of worship ordained by Allah SWT as specified under the Qur’an 22:78:

“…so establish prayer and give Zakah and hold fast to Allah…”

By this method, Muslims are obliged to pay Zakah. The proceeds collected from the Zakah are to be distributed to eight categories of Zakah beneficiaries. Zakah plays a pivotal role in the realization of justice in the economic sector where all citizens are in possession of sources of income to meet their daily needs for the purpose of running the wheel of life on earth. It is thus of a significant importance that there are sufficient jobs from which halal income can be earned. With Zakah fresh capital free from any pressures becomes available as it is voluntary in nature and is the right of the poor (Rusydiana, 2016).

2. LITERATURE REVIEW

The review of the literature on Zakah existing in 2003–2013 by Johari, Abd Aziz, and Mohd Ali (2014) found that 24 out of 108 published articles on Zakah were about poverty. In the research by Rusydiana and Salman al-Farisi (2016), it was found that 20
out of 100 articles published were also about poverty. Similarly, the research by Tanjung and Nurman Hakim (2017) found that 29 out of 152 published articles raised poverty as its object of discussion. This suggests that the discussions on poverty have garnered attention from a number of researchers.

From 2014 on, some researchers have been conducting a study on the topic of “Zakah and poverty alleviation.” Aisyah (2014) concluded that Zakah in the teaching of Islam may play an effective role in poverty alleviation if it is integrated into all of the development strategies and programs of a state and if it applies a percentage greater than the Zakah proceeds for productivity that will allow the increase of Zakah use in poverty alleviation.

Kasri (2016) provided evidence on the positive effect and effectiveness of Zakah targeting in poverty alleviation around Jabodetabek, Indonesia. It was found that incident, depth, and severity of poverty between Zakah beneficiaries have been reduced thanks to the contribution of Zakah organizations. Moreover, there is an indication that the Zakah targeting policy seems to be relatively effective over the period. The most underprivileged groups of society such as households under the leadership of the uneducated, the unemployed, and single parents are some of the beneficiaries of priority of Zakah managing organizations.

3. RESEARCH METHODS

This research employed a descriptive method and a qualitative approach. It was focused on the main topics of research discussions, research percentage, research development, research types, and approaches to Zakah research. The research observed 225 articles published over a period of 17 years from 2003 through 2019. The articles of focus of this research concerned Zakah in several countries. The articles were classified into 8 categories, namely management, poverty, Zakah payment, organizational performance, collection and distribution, tax and Zakah, development and measurement of Zakah, and others.

4. DISCUSSION

4.1. Development of Main Topics of Zakah Research Discussions

The following are 225 articles on Zakah published over the last 17 years that were observed by the researchers. Table 1 presents the development of the main topics of Zakah research discussions from 2003 through 2019. The topic of poverty was the most discussed, while the topic of tax and Zakah was the least.

Most topics of Zakat Research are about poverty. This topics was written by Effendi, 2017; Thalib et al., 2017; Rohman et al., 2017; Nisthar et al., 2017; Romdhoni, 2017; Alviana, 2018; Suryanto, 2018; Ayunniyah, 2018; Furqani et al., 2018; Purwatiningsih and Yahya, 2018; Ahmad et al., 2019; Must'a'nah and Imam, 2019; Aminudin et al., 2019; Hassa, 2007; Shiraiz and Amin, 2006; Toor and Nasar, 2004; Al Arif, 2013; Al Mubarak, 2016; Abdussalam et al., 2015; Adzrie et al., 2012; Ahmad et al., 2016; Aisyah, 2014; Ariyani, 2016; Ayuba, 2016; Bilhaq and Royyan, 2015;
Meanwhile topics about management was researched by Mustarin, 2017; Triyani, 2017; Sari, 2017; Jabir, 2017; Sarasi, 2018; Susilowati and Setyorni, 2018; Dahlan, 2018; Astuti and Zulkifli, 2018; Wardani, 2018; Muammar et al., 2018; Subhan, 2018; Amalia, 2018; Khairina, 2019; Abdullah, 2010; Fadila et al., 2016; Hasanah, 2014; Hudayati and Achmad, 2010; Jaelani, 2016; Mediawati, 2016; Nurhidayati et al., 2014; Rahman et al., 2015; Shobirin, 2015; Supranoto et al., 2016; Uzaifah, 2016; Yaacob et al., 2013; Othman and Fisol, 2017; Basir et al., 2017; Farouk et al., 2017; Doktoralina et al., 2018; Mohamed et al., 2018; Adachi, 2018; Hassama et al., 2019.

Furthermore topics about paying zakat was researched by Pangestu and Jayanto, 2017; Ridlwan and Sukmana, 2017; Doktoralina and Bahari, 2017; Nasution, 2017; Nur, 2018; Sejati et al., 2018; Wahid et al., 2004; Norulazidah, 2008; Wahid et al., 2007; Bachmid et al., 2012; Harahab, 2016; Huda and Gofur, 2012a; Huda et al., 2012b; Merlinda et al., 2016; Mustafa et al., 2013; Putra, 2016; Abbas et al., 2018.

Topics about performance of obligation was written by Asminar, 2017; Gunawan, 2017; Hisamuddin, 2017; Rahmat et al., 2017; Restuningtyas et al., 2017; Kasri, 2017; Nurhasanah, 2018; Ma’fiyah and Awaludin, 2018; Fathony, 2018; Azizah, 2018; Afandi, 2019; Sartika, 2008; Hadi and Anna, 2011; Dirismana, 2016; Ditama and Tika, 2016; Ghazalia et al., 2016; Kasri, 2016; Khaeril, 2013; Sani and Saad, 2016a; Sani and Saad, 2016b; Sobana et al., 2016; Syatir et al., 2013; Syawaluddin, 2016; Wahab and Abdul, 2013; Djaghballou et al., 2018; Al-Malkawi, 2018.

Furthermore topics about collection and distribution was researched by Canggih et al., 2017a; Canggih et al., 2017b; Mustahal and Kelib, 2017; Khadir and Nafis, 2017; Agustina, 2017; Anisah and Syahbandir, 2017; Rahim and Sahruullah, 2017; Sumarni, 2018; Rahman and Martaseli, 2018; Triyowati et al., 2018; Doktoralina, 2018; Hassan, 2007; Alima, 2014; Khairuladin and Mohammad, 2013; Lahjouji and Khalid, 2016; Possumah, 2016; Sari, 2013; Shaikh, 2016; Sularno, 2010; Tahir, 2016; Zen, 2014; Rosli, 2018; Kasri and Putri, 2018.

Topics about tax and zakat were the least researched. It is written by Setianingrum and Fadhilah, 2019; Al Osaimi et al., 2016; Afriyandi, 2014; Aliyu et al., 2016; Mukiyyanto and Hendriyan, 2011; Romli, 2011; Siswantoro and Nurhayati, 2016.
Table 4: Development of Zakah research types

| Year | Analytical | Descriptive | Exploratory | Empirical | Total |
|------|------------|-------------|-------------|-----------|-------|
| 2003 | 1          | 0           | 0           | 0         | 1     |
| 2004 | 2          | 1           | 0           | 3         | 3     |
| 2005 | 0          | 0           | 0           | 0         | 0     |
| 2006 | 1          | 3           | 0           | 0         | 4     |
| 2007 | 1          | 2           | 0           | 3         | 6     |
| 2008 | 1          | 0           | 1           | 3         | 5     |
| 2009 | 2          | 1           | 0           | 4         | 7     |
| 2010 | 4          | 3           | 2           | 0         | 9     |
| 2011 | 0          | 4           | 1           | 1         | 6     |
| 2012 | 3          | 1           | 4           | 0         | 8     |
| 2013 | 2          | 10          | 1           | 2         | 15    |
| 2014 | 0          | 4           | 2           | 2         | 8     |
| 2015 | 3          | 4           | 4           | 0         | 11    |
| 2016 | 13         | 14          | 4           | 4         | 35    |
| 2017 | 25         | 19          | 5           | 50        | 50    |
| 2018 | 22         | 19          | 5           | 6         | 52    |
| 2019 | 2          | 7           | 3           | 1         | 13    |
| Total| 82         | 91          | 29          | 23        | 225   |

Table 5: Development of approaches to Zakah research

| Year | Qualitative | Quantitative | Mixed | Total |
|------|-------------|--------------|-------|-------|
| 2003 | 1           | 0            | 0     | 1     |
| 2004 | 0           | 2            | 1     | 3     |
| 2005 | 0           | 0            | 0     | 0     |
| 2006 | 3           | 1            | 0     | 4     |
| 2007 | 2           | 1            | 0     | 4     |
| 2008 | 1           | 1            | 1     | 3     |
| 2009 | 1           | 2            | 1     | 4     |
| 2010 | 6           | 1            | 2     | 9     |
| 2011 | 4           | 2            | 0     | 6     |
| 2012 | 2           | 5            | 1     | 8     |
| 2013 | 12          | 2            | 1     | 15    |
| 2014 | 7           | 0            | 1     | 8     |
| 2015 | 6           | 2            | 3     | 11    |
| 2016 | 21          | 13           | 2     | 35    |
| 2017 | 32          | 14           | 4     | 50    |
| 2018 | 34          | 13           | 5     | 52    |
| 2019 | 4           | 7            | 2     | 13    |
| Total| 136         | 65           | 24    | 225   |

Finally, other topics was researched by Munir, 2017; Nasir, 2017; Astuti and Zulbadi, 2017; Pratama and Roziq, 2017; BAZNAS Indonesia, 2017; Sudirman and Mopoliu, 2017; Ritonga, 2017; Supriadi and Fitriani, 2017; Nurhasanah, 2018; Nababan, 2018; Itang and Azzhara, 2018; Anwar and Arifin, 2018; Triana et al., 2018; Rini, 2016; Jahar et al., 2006; Salim, 2006; Yusoff, 2006; Al Arif, 2012; Abu Bakar, 2007; Adanu and Saad, 2015; Adnan and Abu Bakar, 2009; Bidin et al., 2010; Fakhruddin, 2010; Fauziyah, 2011; Khan, 2016; Mahmud and Shah, 2009; Md Salleh, 2015; Noor and Haron, 2011; Samad and Glenn, 2010; Zamzami, 2013; Suprayitno et al., 2017; Farouk et al., 2018; Othman et al., 2017; Ummulkhayr et al., 2017; Saad, 2018; Rahman and Martaseli, 2018.

4.2. Zakah Research Development Percentage
The Table 2 presents the development percentage of 225 research articles on Zakah published from 2003 through 2019. The highest percentage (23.11%) occurred in 2018, while the least (0%) in 2005.

4.3. Zakah Research Development in Several Countries
Table 3 presents the ranks of publications by country. The country with the most Zakah research was Indonesia, with 136 research articles having been published. Following behind were Malaysia (53 research articles), Nigeria (6 research articles), the United States (5 research articles), Pakistan (4 research articles), Brunei (3 research articles), and Saudi Arabia, Bahrain, Turkey, India, and Sri Lanka (2 research articles). The rest of the countries observed only published 1 research article, respectively.

4.4. Development of Zakah Research Types
Table 4 presents the research types of the 225 published articles. According to Uma Sekaran (2013), there are four common types of research: analytical, descriptive, empirical, and explorative. Analytical research attempts to prove why or how something happens. It usually pertains one’s self with a causal relation. Descriptive research seeks to determine, describe, or identify. It uses description, classification, measurement, and comparison to describe a phenomenon. Empirical research method is a class of research method by which observation or empirical data are collected to answer certain research questions. Lastly, explorative research is conducted if little or no previous research exists, and predictive research is conducted with speculation on future possibilities after further analysis with the cause and effect proof available. The Table 4 shows the research publications of the four research types above. Findings reveal that the majority of the articles (91 articles) were descriptive, and the rest were analytical, explorative, and empirical.

4.5. Development of Approaches to Zakah Research
Table 5 presents the research methods employed in 225 articles published over the last 17 years from 2003 through 2019. Based on the Table 5, most of the research articles used qualitative methods (136 articles). Sixty-five articles used quantitative methods and the rest (24 articles) used a mix of qualitative and quantitative methods.

The following is the analysis of the 225 articles published from 2003 through 2019.

• Results revealed that the Zakah research topic most often discussed was poverty in many countries (45 articles), mostly in 2016. This is because poverty in many countries is a topic of interest. With Zakah poverty rate can be reduced.
• The year 2018 was when the most articles were published (52 out of 225 articles published or 23.11% of all articles).
• Out of the 225 Zakah research articles published, the majority were from Indonesia (136 articles), followed by those from Malaysia (53 articles). This suggests that Zakah research is of interest only to Muslim-majority countries.
• The majority of the 225 Zakah research articles employed descriptive methods to describe Zakah issues in different countries. Empirical methods were of little interest to articles in this area.
• The popular approach to research among the 225 articles published was the qualitative approach.
5. CONCLUSIONS

The analysis results showed that Zakah research has been developing from year to year. The development culminated in 2018. Most of the research discussed poverty in many countries as one of the purposes Zakah serves is to alleviate poverty. The Zakah research was mostly based in Indonesia. Descriptive methods and qualitative approaches were of the most interest. It is hoped that more countries, especially Muslim-majority countries, would discuss Zakah on the basis that Zakah would help the countries alleviate poverty.

REFERENCES

Abbas, S.Z.M., Sulaiman, S., Abu Bakar, N. (2018), A review on zakat payments by Islamic banks in Malaysia. International Journal of Zakat, 3(4), 71-83.

Abdullah, R. (2010), Zakat Management in Brunei Darussalam: A Case Study. Bangi: 7th International Conference the Tawhidi Epistemology, Zakat and Waqf Economy. p375-407.

Abdussalam, O.I., Alias, M., Johari, F. (2015), Is zakah effective to alleviate poverty in a Muslim society: A case of Kwarar state, Nigeria. Global Journal Al-Thaqafah, 5(1), 33-41.

Abu Bakar, N.B. (2007), ‘A zakat accounting standard (ZAS) for Malaysian companies. American Journal of Islamic Social Sciences, 24(4), 74-92.

Adachi, M. (2018), Discourses of institutionalization of zakat management system in contemporary Indonesia: Effect of the revitalization of Islamic economics. International Journal of Zakat, 3(1), 25-35.

Adamu, S., Saad, R.A.J. (2015), The Mediating Effect of Perceived Behavioral Control on the Relationship between Zakat Law Enforcement and Intention to Pay Zakat. Johor Bahru, Malaysia: International Conference on Accounting Studies. p205-208.

Adnan, M.A., Abu Bakar, N.B. (2009), Accounting treatment for corporate zakat: A critical review. International Journal of Islamic and Middle Eastern Finance and Management, 2(1), 32-45.

Adzri, F.A.A., Rahman, R.A., Omar, N.B. (2012), Zakat and poverty alleviation: Roles of zakat institutions in Malaysia. International Journal of Arts and Commerce, 1(7), 61-72.

Afandi, M.A. (2019), Profitability variables and bank size effects on corporate zakat: Evidence from Indonesian Islamic banks. International Journal of Zakat, 4(1), 55-66.

Afriyandi, Y. (2014), Diskursus pajak dan zakat: Kontekstualisasi dan aplikasi di negara Muslim. AS-SALAM, 3(1), 1-22.

Agustina, K.D. (2017), Penyaluran Dana Zakat di Badan Amil Zakat Nasional (BAZNAS) Kabupaten Kebumen Tahun 2015. Available from: http://www.repository.iainpurwokerto.ac.id.

Ahmad, A.U.F., Habib, F., Rashid, M. (2016), Zakah: A comprehensive and effective distribution strategy for an economy ensuring poverty alleviation and distributive justice. IIUC Business Review, 4(1), 81-100.

Ahmad, S. (2019), Developing and proposing zakat management system: A case of the Malakand district, Pakistan. International Journal of Zakat, 4(1), 25-33.

Ahmed, B.O., Johari, F., Abd Wahab, K. (2017), Identifying the poor and the needy among the beneficiaries of zakat. International Journal of Social Economic, 44(4), 446-448.

Aisyah, M. (2014), The role of zakah and binary economics in poverty reduction. ESENSI Jurnal Bisnis dan Manajemen, 4(2), 178-197.

Al Arif, M.N. (2012), Efek multiplier zakat terhadap pendapatan di provinsi DKI Jakarta. Al-Iqtishad, 4(1), 51-66.

Al Arif, M.N.R. (2013), Optimalisasi peran zakat dalam memberdayakan perekonomian umat. Ulul Albab, 14(1), 1-15.

Al Mubarak, T. (2016), The maqasid of zakah and awqaf and their roles in inclusive finance. Islam and Civilization, 7(2), 217-230.

Al Osaimi, M.H., Bidin, Z., Derashid, C. (2016), Measurement models of zakah on business fairness: A proposed model. International Journal of Business and Economics Research, 14(6), 1-12.

Alim, M.N. (2015), Utilization and accounting of zakat for productive purposes in Indonesia: A review. Procedia Social and Behavioral Sciences, 211, 232-236.

Aliyu, A.A., Alkali, M.Y., Alkali, I. (2016), Islamic perspective on the impact of ethics and tax for Nigerian economic development. International Journal of Islamic Economics and Finance Studies, 2(3), 137-150.

Al-Malkawi, et.al. (2018). Corporate social responsibility and financial performance in Saudi Arabia Evidence from Zakat contribution. Managerial Finance, 44(6), 648-664.

Alviana, A., (2018), Roles of Zakah in the Indonesian Economic Development with the Agricultural Economic Base. Munich Personal RePEC Archive (MPRA), Papers.

Amalia, S. (2018), Exploring Strategies to Optimize the Collection of Zakat on Shares in Indonesia. TIFBR | Tazkia Islamic Finance and Business Review, 12(2), 189-208.

Aminudin, (2019), Pengelolaan Zakat dalam Upaya Meningkatkan Kesejahteraan Masyarakat dan Penanggulangan Kemiskinan (Studi Deskriptif dan Preskriptif di BAZNAS Kabupaten/Kota di Eks-Karesidenan Surakarta). ZISWAF; Jurnal Zakat dan Wafak, 2019, 6(1), 80-100.

Anisah, A.S., Syahbandir, M. (2017), Zakat penghasilan pegawai sipil dan relevansinya dengan pengurangan jumlah pajak penghasilan di aceh. Syiah Kuala Law Journal, 1(2), 83-101.

Anwar, A.Z., Ariffin, M. (2018), The degree of understanding of zakat on profession/income in Jepara Regency. Jurnal Ilmiah Al-Siyar’ah, 16(2), 138-147.

Ariyani, N. (2016), Zakat as a sustainable and effective strategy for poverty alleviation: From the perspective of a multidimensional analysis. International Journal of Zakat, 1(1), 89-107.

Asminar, A. (2017), Pengaruh pemahaman, transparansi, dan peran pemerintah terhadap motivasi dan keputusan membayar zakat pada BAZNAS kota Binjai. Jurnal At-Tawassuth, 2(2), 260-281.

Asstuti, D., Zulkibli, Z. (2018), Manajemen pengelolaan zakat di BAZNAS instansi pemerintah Provinsi Riau. Jurnal Al-Hikmah, 14(1), 49-75.

Asstuti, D., Zulkibli, Z. (2018), Manajemen pengelolaan zakat di BAZNAS instansi pemerintah Provinsi Riau. Jurnal Al-Hikmah, 15(1), 1-21.

Ayuba, M.A. (2016), Islamic economic system, poverty and insurgency: From zakāh distribution to capacity building. International Journal of Islamic Economics and Finance Studies, 2(3), 53-72.

Ayuniyyah, Q., Pramanik, A.H., Ariffin, M.I. (2017), The comparison between consumption and production based zakat distribution programs for poverty alleviation and income inequality reduction. International Journal of Zakat, 2(2), 11-28.

Ayuniyyah, Q., Pramanik, A.H., Ariffin, N., Irwan, M. (2018), Zakat for poverty alleviation and income inequality reduction: West Java, Indonesia. Journal of Islamic Monetary Economics and Finance, 4(1), 1-16.

Azziah, S.N. (2018), Efektivitas kinerja keuangan badan amil zakat nasional (BAZNAS) pada program pentasharufan dana zakat di BAZNAS kota Yogyakarta. el-JIZYA Jurnal Ekonomi Islam Islamic Economics Journal, 6(1), 91-112.

Bachmid, G., Yuliafitri, I., Khoiriyah, A.N. (2012), Perilaku muzakki di kota Kendari. Jurnal Aplikasi Manajemen, 10(2), 83-107.

Basir, S.A., Abdul, I., Ismail, S.H.S., Ibrahim, P., Mohamed, H.A.
Fauziyah, R. (2011), Pemikiran yusuf qardhawi mengenai zakat saham dan obligasi. Juridictie, Jurnal Hukum dan Syariah, 1(2), 160-170.
Furqani, H., Mulyany, R., Yunus, F. (2018), Zakat for economic empowerment of the poor in Indonesia: Models and implications. Iqtiyadiah, 11(2), 391-411.
Ghazalia, M.Z., Saad, R.A.J., Abdul Wahab, M.S. (2016), Proposing Factors Influencing Trust towards Zakat Institutions amongst Moslem Business Owners. ISSC 2016: International Soft Science Conference. p651-658.
Gunawan, K. (2017), Pelayanan lembaga zakat untuk meningkatkan kepuasan muzakki. Jurnal Zakat dan Wakaf, 4(2), 297-312.
Gündoğdu, A.Ş. (2019), Poverty, hunger and inequality in the context of zakat and waqf. Darulfunun Ihiyah, 30(1), 49-64.
Hadi, D.A., Anna, Y.D. (2011), Hubungan orientasi penganur usus laz terhadap nilai sosial ekonomi: Pemanfaatan zakat dengan kebijakan pimpinan. Jurnal Ekonomi dan Keuangan Islam, 1(1), 39-60.
Harahap, Y. (2016), Kesadaran hukum umat islam di daerah istimewa Yogyakarta untuk membayar zakat melalui amil zakat. Mimbar Hukum, 28(1), 17-32.
Hasanah, U. (2014), Zakat management in Saudi Arabia, Sudan and Indonesia. Indonesian Management and Accounting Research, 13(1), 40-61.
Hassama, A., Nuh, R., Petchkaew, C. (2019), Exploring Zakat Management Organizations in Muslim and non-Muslim Countries to Propose Suitable Form of Zakat Management Organization in Thailand. Krabi, Thailand: 9th Conference Proceeding ICONIMAD 2019 International Conference on Islam in Malay World. p480-484.
Hassan, R. (2007), Giving and gaining: Philanthropy and social justice in Muslim societies. Lahore Journal of Policy Studies, 1(1), 25-34.
Hisamuddin, N. (2017), Transparansi dan pelaporan keuangan lembaga zakat. Jurnal Zakat dan Wakaf, 4(2), 327-346.
Huda, N., Göür, A. (2012a), Analisis intensi muzakkî dalam membayar zakat profesi. Al-Iqtishad, 4(2), 217-240.
Huda, N., Rini, N., Mardoni, Y., Putra, P. (2012b), The analysis of attitudes, subjective norms, and behavioral control on muzakki’s intention to pay zakah. International Journal of Business and Social Science, 3(22), 271-279.
Hidayati, A., Achmad, T. (2010), Management of Zakat: Centralised vs Decentralised Approach. Bangi: 7th International Conference the Tawhidhi Epistemology: Zakat and Waqf Economy. p352-374.
Ismail, A.G., Bayu, T.P. (2013), Theoretical model for zakat-based islamic microfinance institutions in reducing poverty. International Research Journal of Finance and Economics, 103, 136-150.
Jaefani, A. (2016), Zakah management for poverty alleviation in Indonesia and Brunei Darussalam. Turkish Economic Review, 3(3), 495-512.
Jaefani, A. (2016), Zakah management in Indonesia and Brunei Darussalam. MPRA Paper No. 71561.
Jahar, A.S. (2006), The clash of Muslims and the state: Waqf and zakat in post independence Indonesia. Studia Islamika: Indonesian Journal for Islamic Studies, 13(3), 353-395.
Johari, F.A.A., Ab Aziz, M.R., Mohd Ali, A.F. (2014), A review on literatures of zakat between 2003-2013. Library Philosophy and Practice (e-journal), 1175, 1-15.
Kasri, R.A. (2016), Effectiveness of zakat targeting in alleviating poverty in Indonesia. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), 8(2), 169-186.
Kasri, R.A. (2016), Maqasid al shariah and productivity performance of zakat funds in Algeria. Mediterranean Journal of Social Sciences, 8(4), 27-39.
Kasri, R.A. (2016), Determinants of poverty amongst zakah recipients in post independence Indonesia. Indonesian Management and Accounting Research, 13(1), 374-394.
Kasri, R.A. (2016), Maqasid al shariah and performance of zakah management for poverty alleviation in Indonesia. al-Uqud: Journal of Islamic Economics, 1(1), 14-26.
Kasri, R.A. (2016), Effectiveness of zakah targeting in alleviating poverty in Indonesia. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), 103, 136-150.
Kasri, R.A. (2016), Determinants of poverty amongst zakah recipients in post independence Indonesia. Indonesian Management and Accounting Research, 13(1), 374-394.
Kasri, R.A. (2016), Maqasid al shariah and performance of zakah management for poverty alleviation in Indonesia. al-Uqud: Journal of Islamic Economics, 1(1), 14-26.
Kasri, R.A. (2016), Effectiveness of zakah targeting in alleviating poverty in Indonesia. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), 8(2), 169-186.
Kasri, R.A. (2016), Maqasid al shariah and productivity performance of zakat funds in Algeria. Mediterranean Journal of Social Sciences, 8(4), 27-39.
Kasri, R.A. (2016), Determinants of poverty amongst zakah recipients in post independence Indonesia. Indonesian Management and Accounting Research, 13(1), 374-394.
Kasri, R.A. (2016), Effectiveness of zakah targeting in alleviating poverty in Indonesia. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), 103, 136-150.
Kasri, R.A. (2016), Determinants of poverty amongst zakah recipients in post independence Indonesia. Indonesian Management and Accounting Research, 13(1), 374-394.
Kasri, R.A. (2016), Effectiveness of zakah targeting in alleviating poverty in Indonesia. Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), 103, 136-150.
Kasri, R.A. (2016), Determinants of poverty amongst zakah recipients in post independence Indonesia. Indonesian Management and Accounting Research, 13(1), 374-394.
Jurnal Ilmu Ekonomi Syariah, 10(1), 1-24.
Khadir, M.F., Nafis, M.C. (2017), Strategi pengumpulan dana zakat pada badan amil zakat infaq dan shadaqah (BAZISI) Provinsi DKI Jakarta. Journal Middle East and Islamic Studies, 5(1), 107-123.
Khaeril, K. (2013), Formulasi manajemen zakat: Upaya mengentaskan kemiskinan di maluku. Tahkim: Jurnal Hukum dan Syariah, 9(2), 48-63.
Khairirina, N. (2019), Analisis pengelolaan zakat, infaq, dan sedekah (ZIS) untuk meningkatkan ekonomi duafa (studi kasus di lembaga amil zakat nurul hayat cabang medan). AT-TAWASSUTH: Jurnal Ekonomi Islam, 4(1), 160-184.
Khairilin, W., Mohammad, M. (2013), The philosophy and elasticity of zakah distribution in Islam. International Journal of Education and Research, 1(8), 1-12.
Khan, S.A. (2016), The term “zakat” in the quran and the semantic effects of its translational variation example from English translations of Quran. Journal of Education and Social Sciences, 5, 173-187.
Lahjoji, H., Khalid, R. (2016), Zakat and distribution of wealth on Islamic economy: Case of Morocco. International Journal of Islamic Economics and Finance Studies, 2(3), 151-160.
Ma’fiyah, Y.S.A., Aivaludin, T. (2018), Preferensi muzakki dalam memilih membayar zakat di lembaga zakat formal. Al-Falah: Journal of Islamic Economics, 3(2), 149-168.
Mahmud, M.W., Shah, S.S. (2009), The use of zakat revenue in Islamic financing: Jurisprudential debate and practical feasibility. Journal: Studies in Islam and the Middle East, 6(1), 1-15.
Malik, B.A. (2016), Philanthropy in practice: Role of zakat in the realization of justice and economic growth. International Journal of Zakat, 1(1), 2016, 64-77.
Masudul, A.C., Harahap, S.S. (2008), Interrelationship between Zakat, Islamic bank and the economy: A theoretical exploration. Managerial Finance, 34(9), 610-617.
Md Salleh, H.A.P. (2015), Integrating financial inclusion and saving motives into institutional zakat practices: A case study on Brunei. International Journal of Islamic and Middle Eastern Finance and Management, 8(2), 150-170.
Mediawati, E. (2016), The Effect of Internal Control Implementation and Sharia Supervisory Board Role in Zakat Management Organization. International Business Management, 10, 6830-6834.
Merinda, S., Burhan, U., Ekawaty, M. (2016), The determinant of moslem’s decision in performing commerce zakat payment: Case study in Malang city, East Java Province. International Journal of Social and Local Economic Governance, 2(1), 59-68.
Mohamed, N.H.S., Mastuki, N., Yusuf, S.N.S., Zakaria, M. (2018), Management control system in asaf entrepreneurship development program by lembaga zakat Selangor. Jurnal Pengurusan, 53, 13-22.
Muumamar, A.N., Widojo, J., Sulhadi, S. (2018), Evaluation of zakat management program in the banad amil zakat national of Banten Provinsi. Journal of Educational Research and Evaluation, 7(1), 19-28.
Mukiyyanto, A., Hendriana, (2011), Zakat sebagai pengurang pajak. Jurnal Organisasi dan Manajemen, 4(2), 100-112.
Munir, K.M. (2017), Analisis Pertumbuhan Zakat pada Sistem Aplikasi Online “Zakat Kita” (Studi LAZ Nurul Hayat Cabang Semarang). Available from: http://www.eprints.walisongo.ac.id.
Musta’anah, A., Imam, S. (2019), Implementasi zakat produktif hibah modal dalam meningkatkan kesejahteraan mustahik miskin (studi pada BAZNAS Kota Mojokerto). ZISWAF: Jurnal Zakat dan Wakaf, 6(1), 65-79.
Mustafa, M.O.A., Mohamad, M.H.S., Adnan, M.A. (2013), Antecedents of zakat payers’ trust in an emerging zakat sector: An exploratory study. Journal of Islamic Accounting and Business Research, 4(1), 4-25.
Mustahal, A., Kelib, A. (2017), Study tentang pemungutan zakat penghasilan pegawai pada unit pengumpul zakat kantor kementrian agama kota Salatiga. Jurnal Hukum Khaira Ummah, 12(1), 27-38.
Mustarin, B. (2017), Urgensi pengelolaan zakat terhadap peningkatan perekonomian masyarakat. Jurisprudentie, 4(2), 83-95.
Muttakin, Z., Al Banna, H. (2015), The zakah recipients satisfactory among low level income society in Yogyakarta. Share: Jurnal Ekonomi dan Keuangan Islam, 4(2), 133-165.
Nababan, B.S.P. (2018), Legalitas perda zakat: Perspektif teori perundang-undangan. Jurnal Legislasi Indonesia, 15(4), 263-273.
Nasir, A. (2017), Pasar, wadah strategis zakat dan amal sosial. Jurnal Zakat dan Wakaf, 4(2), 281-296.
Nasution, J. (2017), Analisis pengaruh keputusan membayar zakat terhadap keberkahan. At-Tawassuth, 2(2), 282-303.
Nisthar, S., Mustafa, A., Mazahir, S.M.M. (2018), A comparative analysis of the relationship of nature of poverty with zakat collection and real gross domestic product: An empirical study in the context of Malaysia. The International Journal for Economics and Business Management, 8(1), 21-36.
Nisthar, S., Nufile, A.A.M. (2017), A comparative analysis of the relationship of nature of poverty with zakat collection and real gross domestic product: An empirical study in the context of Indonesia. The International Journal for Economics and Business Management, 12(1), 58-67.
Noor, A.M., Haron, M.N. (2011), Imposing zakat on legal entities and its applications to islamic financial institutions. Arab Law Quarterly, 27(1), 71-86.
Norulazidah, D.H., Ali, P.O., Myles, G. (2008), The consequences of zakat for capital accumulation. Journal of Public Economic Theory, 8(14), 837-856.
Nur, M.M., Fahmi, Z. (2018), Pengaruh pengetahuan, pendapatan, dan kepercayaan terhadap minat muzakki dalam membayar zakat di baiatul mal kota hokseumawe. Jurnal Ekonomi Regional Unimal, 1(3), 89-99.
Nurhasanah, S. (2018), Akuntabilitas laporan keuangan lembaga amil zakat dalam memaksimalkan potensi zakat. Akuntabilitas: Jurnal Ilmu Akuntansi, 11(2), 327-348.
Nurhasanah, S., Suryani, S. (2018), Maksimalisasi potensi zakat melalui peningkatan kesadaran masyarakat. Jurnal Ekonomi dan Bisnis Islam, 3(2), 185-194.
Nurhidaiatye, N.M.A., Sawandi, N., Saad, R.A. (2014), Islamic accountability framework in the zakat funds management. Procedia Social and Behavioral Sciences, 164, 508-515.
Olanipekun, B.S. (2015), The role of zakat as a poverty alleviation strategy and tool for sustainable development: Insights from the perspectives of the holy prophet (Pbuh). Oman Chapter of Arabian Journal of Business and Management Review, 5(3), 8-17.
Othman, Y., Fisol, W.N.M. (2017), Islamic religiosity, attitude and moral obligation on intention of income zakat compliance: Evidence from public educators in Kedah. International Journal of Academic Research in Business and Social Sciences, 7(2), 726-737.
Othman, Y.H., Mohd Saufi, M.S.A., Yusuff, M.S.S., Albarsi, S.H. (2017), The influence of knowledge, islamic religiosity and self efficacy on the intention to pay income zakat among public educators in Kedah, Malaysia. International Journal of Academic Research in Business and Social Sciences, 7(2), 1117-1127.
Pangestu, I., Jayanto, P.Y . (2017), Analysis in factors affecting muzakki motivation to pay zakat in Semarang city. Accounting Analysis and Social Sciences, 7(2), 1117-1127.
Pangestu, I., Jayanto, P.Y . (2017), Analysis in factors affecting muzakki motivation to pay zakat in Semarang city. Accounting Analysis and Social Sciences, 7(2), 1117-1127.
Pangestu, I., Jayanto, P.Y . (2017), Analysis in factors affecting muzakki motivation to pay zakat in Semarang city. Accounting Analysis and Social Sciences, 7(2), 1117-1127.
Pangestu, I., Jayanto, P.Y . (2017), Analysis in factors affecting muzakki motivation to pay zakat in Semarang city. Accounting Analysis and Social Sciences, 7(2), 1117-1127.
and shadaqah berdasarkan PSAK 109. e-Journal Ekonomi Bisnis
and Akuntansi, 4(1), 35-39.

Purwatiningsih, A.P., Yahya, (2018). Literature review filantropi Islam
antara tahun 2008 hingga 2018. Jurnal Al-Muzara‘ah, 6(2), 129-138.
Puspitasari, I., Salam, A.N., Fauziyyah, N.E. (2016). Zakah fund
distribution model trough takaful institution for the welfare of the
poor farmer. Global Review of Islamic Economics and Business,
4(1), 41-52.

Putra, P. (2016), Analisis faktor-faktor yang mempengaruhi intensi muzaki
membayar zakat: Sebuah survey pada masyarakat kota Bekasi.
Maslahah: Jurnal Hukum Islam dan Perbankan Syariah, 7(1), 99-109.
Qasim, M.I. (2016). The role of zakah (alms giving) in poverty alleviation
in Nigeria. International Journal of Innovative Research in
Multidisciplinary Field, 2(11), 462-467.

Rahim, S., Sahruillah, S. (2017), Model pengelolaan zakat perusahaan.
Jurnal Akuntansi Multiparadigma, 8(1), 200-215.

Rahman, A.A., Zainuddin, N., Sahrir, M.S., Khalidz, H.A. (2018), An
evaluation of global zakat game (GZG) as edutainment board game
in enhancing Zakat education in Malaysia. Academic Journal, 13(5),
166-172.

Rahman, J., Martaseli, E. (2018), Pengaruh pengendalian internal
terhadap pengelolaan dan pendistribusian zakat pada badan amil
zakat nasional kota dan kabupaten Sukabumi. Jurnal Ilmiah Ilmu
Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.

Rahman, S. (2015), Zakat on retirement and pension plans. International
Journal of Islamic and Middle Eastern Finance and Management,
8(3), 274-290.

Rahmat, R., Atmadja, A.T., Sularno, M. (2010), Pengelolaan zakat oleh
badan amil zakat daerah kabupaten/ kota se-daerah istimewa Yogyakarta:
Studi terhadap akuntabilitas pengelolaan zakat, infaq, dan shadaqah
(studi kasus pada badan amil zakat nasional kabupaten Buleleng). e-Journal S1
Akuntabilitas pengelolaan zakat, infaq, dan shadaqah (studi kasus
pada badan amil zakat nasional kota dan kabupaten Sukabumi.
Jurnal Ilmiah Ilmu Ekonomi, 6, 176-185.

Rahman, R.A., Awang, R. (2003), Assessing business zakat at pusat
zakat Selangor: Between theory and practice. Journal of Financial
Reporting and Accounting, 1(1), 33-48.
Implementasi Undang-Undang No.38 Tahun 1999 Tentang Pengelolaan Zakat. La-Riba Jurnal Ekonomi Islam, 4(1), 161.

Sumarni, S. (2018), Pendistribusian dana zakat sedekah (ZIS) untuk pemberdayaan masyarakat studi kasus BMT amanah ummah Sukoharjo. Jurnal Ilmiah Ekonomi Islam, 4(2), 116-125.

Supranoto, M., Abu Bakar, Z.B., Hamat, Z.B. (2016), Institutional Innovation in Zakah Management: The Experience of Putukrejo Village, Indonesia. Innovation in Regional Public Service for Sustainability. Agenda: Institute of Certified Professional Managers. p98-101.

Suprayitno, E., Aslam, M., Harun, A. (2017), Zakat and SDGs: Impact zakat on human development in the five states of Malaysia. International Journal of Zakat, 2(1), 61-69.

Supriadi, D., Fitriani, L. (2017), Perancangan sistem informasi zakat berbasis web. Indonesians Journal on Computer and Information Technology, 3(1), 1-8.

Susilowati, D., Setyorini, C.T. (2018), Efektivitas tata kelola zakat. JAMAL: Jurnal Akuntansi Multiparadigma, 9(2), 346-364.

Syatir, A., Multifiah, M., Manzilati, A. (2013), Kelembagaan Zakat dan Preferensi Muzakki. Al-Infaq: Jurnal Ekonomi Islam, 4(1), 147-154.

Syawaluddin, S., Ananda, C.F., Manzilati, A., Hoetoro, A. (2016), Principal agent relationship on zakah institution in Indonesia. International Journal of Scientific and Technology Research, 5(6), 204-210.

Tahir, S.S.M., Hairunnizam, W., Sanep, A. (2016), Kepatuhan membayar zakat fitrah: Analisis kutipan dan ketirisan pembayaran zakat fitrah di Terengganu. Jurnal Pengurusan dan Penyelidikan Fatwa, 7, 75-94.

Thalib, H., Irwan, M., Rots, I. (2017), Model Pengelola Zakat untuk Mengatasi Kemiskinan di Kota Bima. Maqdis: Jurnal Kajian Ekonomi Islam, 2(1), 21-34.

Tlemsani, R., Matthews, R. (2013), Zakat and the elimination of poverty: New perspectives. International Journal of Information Technology and Business Management, 9(1), 47-62.

Toor, I.A., Nasar, A. (2004), Zakat as a social safety net: Exploring the impact on household welfare in Pakistan. Pakistan Economic and Social Review, 42(1-2), 87-102.

Triana, Y., Basri, H., Azani, M. (2018), Pendayagunaan zakat di badan amil zakat nasional (BAZNAS) kota Pekanbaru berdasarkan undang-undang Nomor 23 Tahun 2011 Tentang. Pengelolaan Zakat, 9(1), 102-127.

Triyanto, N., Beik, I.S., Baga, L. (2017), Manajemen resiko pada badan amil zakat nasional (BAZNAS). Jurnal Al-Muzara‘ah, 5(2), 107-124.

Triyowati, H., Masnita, Y., Khomsiyah, C.A. (2018), Toward sustainable development through zakat-infaq-sadaqah distributions as inclusive activities for the development of social welfare and micro and small enterprises. Australian Journal of Islamic Studies, 3(1), 24-44.

Uddin, A.E. (2016), Through Islamic zakat zakat house (IBZH): Investment of zakah funds in microfinance to remove poverty in Bangladesh: A new model. International Journal of Islamic Economics and Finance Studies, 2(1), 1-25.

Ummulkhayr, A., Cusairi, R.M., Owoyemi, M.Y. (2017), Determinants of zakat compliance behavior among Muslims living under non-Islamic governments. International Journal of Zakat, 2(1), 95-108.

Uzaifah. (2010), Manajemen zakat pasca kebijakan pemerintah tentang zakat sebagai pengurang penghasilan kena pajak. La-Riba: Jurnal Ekonomi Islam, 4(1), 47-70.

Wahab, N.A., Abdul, R.A.R. (2013), Determinants of efficiency of zakat institutions in Malaysia: A non-parametric approach Asian. Asian Journal of Business and Accounting, 6(2), 33-64.

Wahid, H., Ahmad, S., Noor, M.A.M. (2004), Kesedaran membayar zakat pendapatan di kalangan kakitangan profesional Universiti Kebangsaan Malaysia. Islamiyat, 26(2), 59-67.

Wahid, H., Ahmad, S., Noor, M.A.M. (2007), Kesedaran membayar zakat pendapatan di Malaysia. Islamiyat, 29(1), 53-70.

Wardani, R.W.K. (2018), Manajemen komunikasi badan Amil Zakat Nasional (BAZNAS) Provinsi Jawa Barat. Nalar: Jurnal Peradaban dan Pemikiran Islam, 2(1), 12-21.

Yaacob, A.C., Mohamed, S., Daut, A., Ismail, N., Don, M.A. (2013), Zakat disbursement via capital assistance: A case study of Majlis Agama Islam Johor. Journal of Emerging Economies and Islamic Research, 1(2), 1-20.

Yusoff, M.B. (2006), Fiscal policy in an islamic economy and the role of zakat. IIUM Journal of Economis and Management, 14(2), 117-145.

Zabir, M. (2017), Manajemen pendistribusian zakat melalui program unggulan beasiswa oleh baitul mal aceh. Al-Itdarah, 1(1), 131-151.

Zamzami, M.S. (2013), Zakat dalam sejarah umat prakenabian Muhammad. Al-Ihkam: Jurnal Hukum dan Pranata Sosial, 8(1), 86-99.

Zen, M. (2014), Zakat profesi sebagai distribusi pendapatan ekonomi Islam. Human Falah, 1(1), 63-91.