

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

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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 (Hayecharasah 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; Rasanjani, 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 & Mohamad, 2019). Durieux and Gevenois (2010) divide the indicators of bibliometric studies into three, namely, quantity, quality, and structural indicators. Quantity indicator refers to the productivity of researchers. Quality indicators refer to the performance of the researcher's output as seen from the number of citations or citations per year, the total h-index or g-index, the citation score. Research quality indicators can also be seen from the impact of publications (IPP) and the impact factors (IF) (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-Salafiyah (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-Salafiyah (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 Rusydiana 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.

Table 1. Previous Bibliometric Analyses on Zakat Related 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.

Author	Domain/Search Strategy	Data Source & Scope	TDE	Attributes Examined
		Kemenristekdikti, Indonesia (2016-2019)		
Rusydiana & As-salafiyah (2021)	Islamic social finance	Google Scholar (1979-2021)	391	Co-authorship analysis and co-occurrence analysis.
Rusydiana & Nailah (2020)	The theme of research on the application of Zakat and Technology in Islamic economic and financial research	Various scientific journals (1986-2020)	440	Document types, citation per year, three fields plot, most relevant sources, Bradford's law, source impact, source growth, author impact, corresponding authors country, most relevant words, word cloud, word clustering, word treemap, word growth, trend topics, thematic evolution, conceptual structure map, topic dendrogram, collaboration network.
Nor Paizin et al. (2021)	zakat	Scopus (2000-2021)	493	Documents by year, sources, authors, affiliation and country, documents types, subject area, funding sponsor and co-word analysis.
Alshater et al. (2021)	"zakah" OR "zakat"	Scopus (1969-2020)	224	Distribution by year, most relevant journals, Bradford's law, articles by country, most relevant institutions, most relevant authors, citation analysis, co-citations analysis, and keywords occurrences.
Anam e al. (2021)	'zakat'	Q1, Q2 and Q3 Scopus journals (2003-2021)	79	Publication trends, core journals, co-author network, citations, keywords network, overlay and density visualization.

TDE = Total Documents Examined

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.

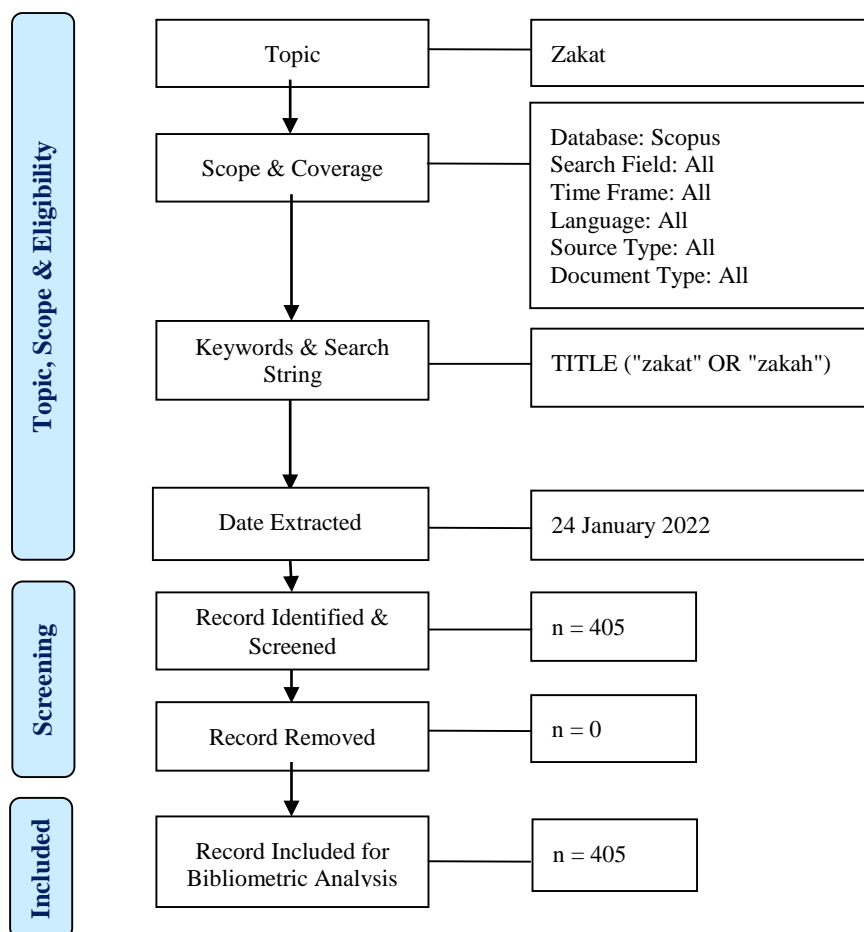


Figure 1. Flow Diagram of the Search Strategy

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 (Rusydhiana & 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).

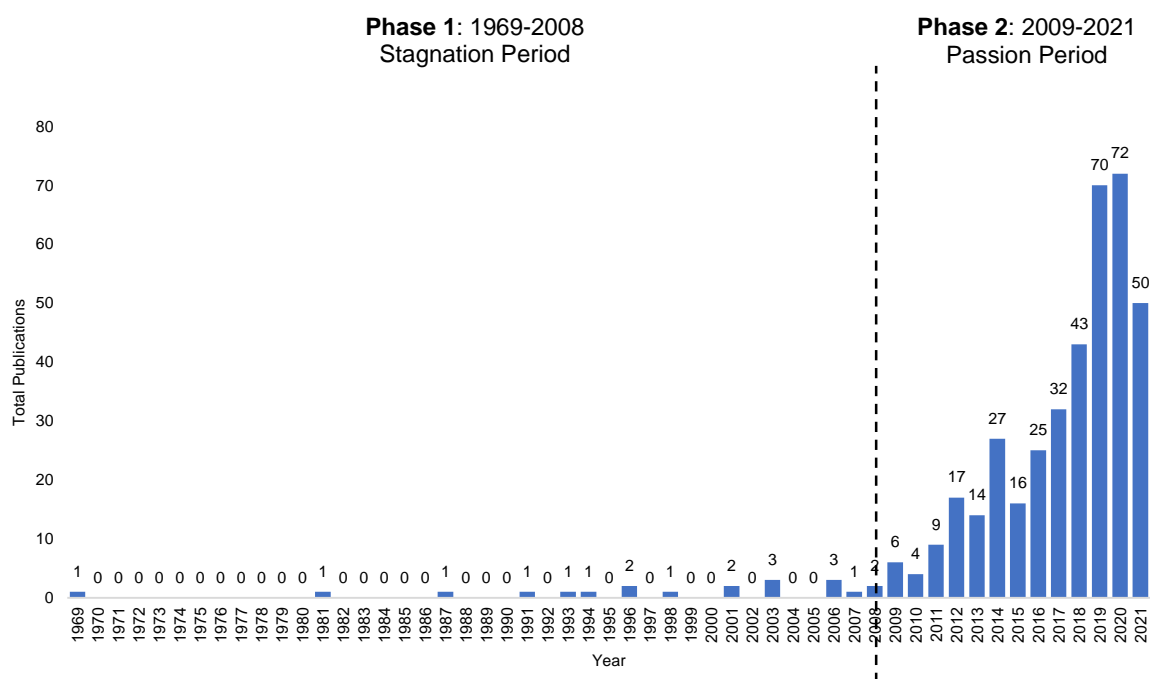


Figure 2. The Growth of Zakat Studies From 1969 Until 2021

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%).

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

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 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 Business Research	17	4.2	146	11	6	11	0.50	2011
Global Journal Al Thaqafah	10	2.47	48	7	3	6	0.27	2012
International Journal of Islamic and Middle Eastern Finance and Management	10	2.47	86	10	6	9	0.43	2009
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

International Journal of Innovation Creativity and Change	8	1.98	3	3	1	1	0.25	2019
Al Shajarah	7	1.73	4	3	1	1	0.20	2018
International Journal of Supply Chain Management	7	1.73	8	4	2	2	0.33	2017
IOP Conference Series Earth and Environmental Science	7	1.73	3	2	1	1	0.20	2018
Journal of King Abdulaziz University Islamic Economics	7	1.73	3	1	1	1	0.09	2012
IOP Conference Series Materials Science and Engineering	6	1.48	7	6	1	1	0.20	2018
Islam in Africa	6	1.48	0	0	0	0	0.00	2020
Opcion	6	1.48	3	3	1	1	0.20	2018
Humanities and Social Sciences Reviews	5	1.23	12	3	2	3	0.40	2018
International Journal of Economics and Financial Issues	5	1.23	26	5	3	5	0.43	2016
ISRA International Journal of Islamic Finance	5	1.23	15	3	3	3	0.50	2017
Journal of Economic Cooperation and Development	5	1.23	38	5	3	5	0.27	2012

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.

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 of documents	Percentage (%)
Social Sciences	150	37.04
Economics, Econometrics, and Finance	136	33.58
Business, Management, and Accounting	131	32.35

Subject area	Number of 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.

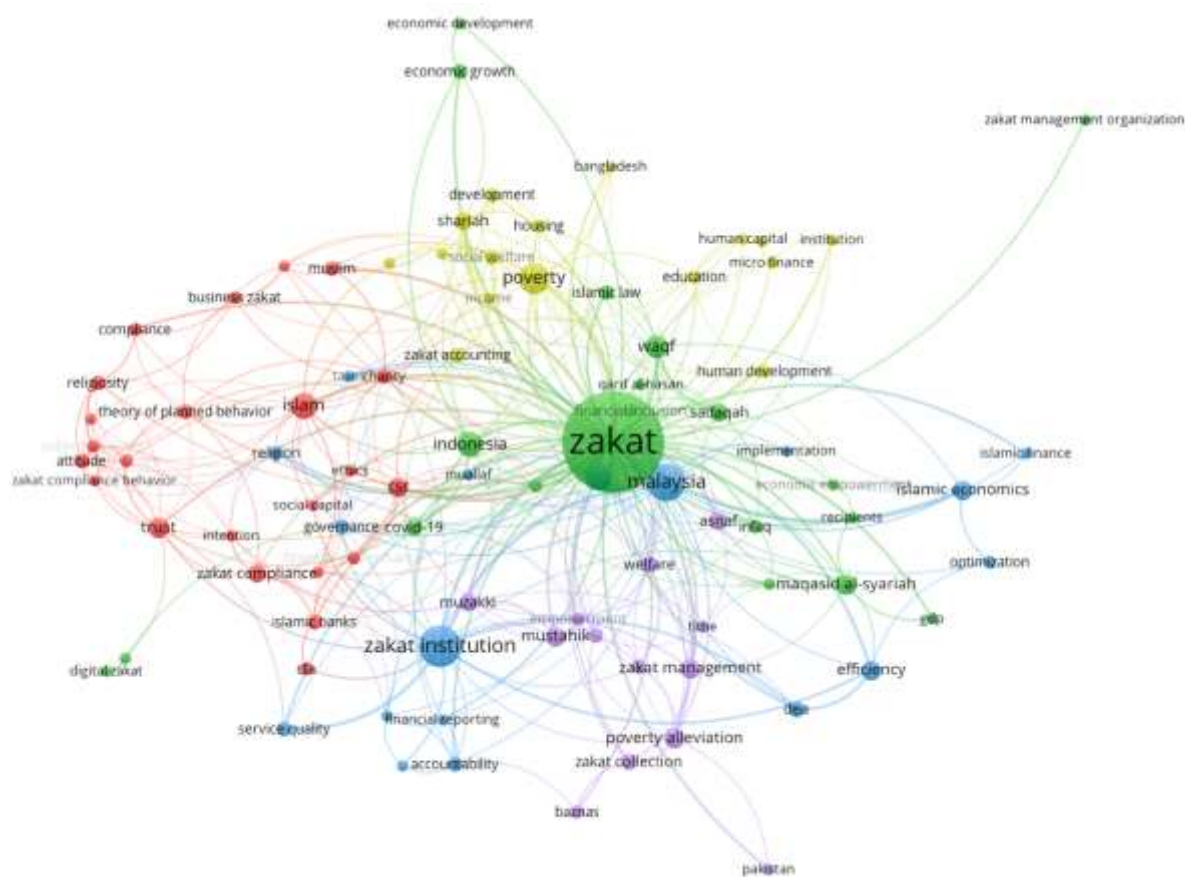


Figure 3. Network visualization map of author keywords with at least three occurrences.

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. There are five keyword clusters used 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 four 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	Links	Occurrences	Theme
Islam	1	11		14	Theme 1: Zakat Compliance
Trust	1	8		9	
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: The Impact of Zakat
Indonesia	2	11		13	
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	

Author's Keywords	Cluster	Total Strength	Link	Occurrences	Theme
Zakat Institution	3	24		32	Theme 3: Accountability
Zakat Distribution	3	10		14	
Efficiency	3	8		8	
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: Empowerment of Zakat Recipients
Shariah	4	7		7	
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: Good Zakat Governance
Asnaf	5	7		7	
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	

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.

Table 7. Most Productive Authors with a Minimum of Five Publications

Author Name	Affiliation	Country	T P	%	T C	NC P	h	g	m	PYS
Ram Al-Jaffri Saad	Universiti Malaysia	Utara Malaysia	17	4.20	84	14	6	8	0.55	2012
Saeed Awadh Bin-Nashwan	Universiti Malaysia	Utara Malaysia	7	1.73	40	6	4	6	1	2019
Fuadah Johari	Universiti Islam Malaysia	Sains Malaysia	7	1.73	44	7	5	6	0.5	2013
Hairunnizam Wahid	Universiti Kebangsaan Malaysia	Malaysia	7	1.73	35	5	3	5	0.28	2012
Hijattulah Abdul-Jabbar	Universiti Malaysia	Utara Malaysia	6	1.48	40	6	4	6	1	2019
Sanep Ahmad	Universiti Kebangsaan Malaysia	Malaysia	6	1.48	51	7	5	7	0.42	2011
Saliza Abdul Aziz	Universiti Malaysia	Utara Malaysia	6	1.48	40	6	4	6	1	2019
Norfaiezah Sawandi	Universiti Malaysia	Utara Malaysia	6	1.48	23	5	3	4	0.43	2016
Tika Widiastuti	Universitas Airlangga	Indonesia	6	1.48	72	2	1	2	0.2	2018
Norazlina Abd Wahab	Universiti Malaysia	Utara Malaysia	5	1.23	93	5	4	5	0.33	2011
Maheran Zakaria	King Abdulaziz University	Saudi Arabia	5	1.23	25	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%
	a		
Universiti Sains Malaysia	Malaysia	11	2.72%
Universiti Malaya	Malaysia	11	2.72%
Universitas Indonesia	Indonesia	11	2.72%
	a		
Universitas Islam Negeri Syarif Hidayatullah Jakarta	Indonesia	10	2.47%
	a		

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

Country	Number Document	of 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 6. Network Visualization Map of Co-Authorship Among Countries.**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

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.

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