

WHAT HAS BEEN DISCUSSED ON ZAKAT INSTITUTIONS? A BIBLIOMETRIC STUDY

Andriani Andriani^{1*}, Eko Ganis Sukoharsono², Wuryan Andayani³ and
Roekhudin Roekhudin⁴

^{1,2,3,4} Accounting Department, Brawijaya University, Indonesia; ¹ Politeknik Negeri Banjarmasin,
Indonesia

ABSTRACT

This study conducts a comprehensive bibliometric analysis of research on zakat published between 2011-2024 with the aims to map its intellectual structure, thematic evolution, and collaboration networks. Using science mapping principles, 312 documents from Scopus database are analyzed through co-authorship, citation counts, co-occurrence patterns, thematic analysis, and network visualization using R-based bibliometrix package and biblioshiny interface with AI-assisted visualization. Results reveal five distinct thematic clusters: social and psychological aspects of zakat compliance; digital transformation and technology adoption; institutional efficiency with Malaysian focus; financial governance and accountability; and macro-level zakat management in Indonesia. The field demonstrates remarkable growth with a 28.29% annual growth rate, dominated by Malaysian and Indonesian institutions accounting for over 65% of publications. Research evolution shows a progression from foundational governance issues (2011-2016) to strategic management (2016-2020) and contemporary digital innovation (2020-2024). The study identifies significant research gaps, particularly the absence of in-depth qualitative methodologies and limited cross-country comparative studies. This study offers novel insights into the evolution of zakat governance and highlights the need for interdisciplinary and cross-regional research to strengthen institutional relevance and inclusivity in zakat management.

Keywords: Zakat, Zakat institutions, Bibliometric, Governance, Zakat management.

JEL classification: G23; L30; O17; Z12.

Article history:

Received : March 4, 2025

Revised : July 11, 2025

Accepted : November 27, 2025

Available online : December 24, 2025

<https://doi.org/10.21098/jimf.v11i4.2683>

* **CONTACT** Andriani Andriani: andriani@akuntansipoliban.ac.id; Politeknik Negeri Banjarmasin, Banjarmasin, Kalimantan Selatan 70124, Indonesia.

I. INTRODUCTION

Zakat is one of the five pillars of Islam. Several verses in the Qur'an mention the important role of zakat in bringing prosperity (*The Holy Quran, At Taubah : 103, Al Baqarah: 261; Ar-Rum: 39; Al Mu'minun: 1-4*). From the Qur'an, it is viewed that zakat serves as a means of wealth redistribution, directing financial resources from the prosperous to the disadvantaged. Thus, zakat would address social inequality in communities.

However, zakat management still faces major challenges, where there exists a wide gap between its potential and actual collection (Beik & Arsyianti, 2013; Fatha & Pahlevi, 2023), along with inconsistencies in financial reporting caused by fragmented state-level administration (Anuar et al., 2019). These issues underscore the need for professional management to fully realize zakat's role in poverty alleviation and sustainable development. In this context, professional management of zakat institutions have become a vital component of the global Islamic finance ecosystem.

In response to these challenges, scholarly interest in zakat institutions has grown rapidly in recent years. For example, various studies have explored the areas of accountability and corporate governance. Accountable management of zakat funds—reflected in transparent financial reporting and ethical managerial behavior—is crucial for building zakat givers' trust and long-term commitment (Mentari & Suriani, 2021). The integration of sharia governance with conventional good corporate governance practices, including strong boards, audit committees, clear organizational structures, transparency, and sharia-compliant audits, has been shown to enhance accountability and promote responsible zakat management aimed at achieving a more equitable society (Firmansyah & Devi, 2017; Kamaruddin et al., 2024; Razak et al., 2024; Wahab & Rahim Abdul Rahman, 2011; Zakiy et al., 2023).

While interest in zakat institution studies is growing, a comprehensive understanding of this field remains essential. Mapping previous research on zakat institutions is crucial to gaining a clearer view of the scholarly landscape. Although several bibliometric studies have examined the broader zakat literature (Alshater et al., 2021; Wahyudi et al., 2022), none has specifically focused on the institutional aspects of zakat management. This study seeks to address this gap by conducting a bibliometric analysis of publications related to zakat institutions. Such an analysis can reveal research trends, highlight collaborative networks among scholars, and identify knowledge gaps within the existing literature on zakat institution.

By examining 312 documents spanning 2011–2024, this study aims to map recent developments in zakat institution research by identifying key trends, dominant themes, and emerging areas of scholarly interest. It explores the main topics investigated by researchers and highlights the most active contributors shaping the field. The study also analyzes collaboration patterns among authors and institutions and identifies the most influential publications that have significantly impacted academic discourse on zakat institutions.

II. LITERATURE REVIEW

2.1. Background

Zakat, as a foundational pillar of Islam, functions not only as a spiritual obligation but also as an instrument for socio-economic justice. Historically, its institutionalization began during the Prophet Muhammad's era and was reinforced under the caliphates through structured governance (Al-Ayubi & Herindar, 2022; Al Qasim, 2009).

The governance of zakat institutions can be conceptualized through the lens of governance theory, particularly as applied to faith-based nonprofit organizations. Governance theory emphasizes mechanisms such as accountability, transparency, stakeholder representation, and strategic oversight—principles that are vital for zakat institutions operating in complex religious, legal, and social environments (Wahab & Rahim Abdul Rahman, 2011).

Furthermore, zakat institutions often adopt hybrid governance models, blending religious authority through shariah compliance, public-sector oversight through regulation and state involvement, and nonprofit logic through donor engagement and community responsiveness (Mukhlisin et al., 2024; Widiastuti et al., 2021). This hybridity positions zakat institutions within the framework of value-driven governance, where legitimacy is rooted not only in compliance or performance but also in ethical and religious alignment (Fakhruddin et al., 2024).

Unlike conventional governance systems, the effectiveness of zakat institutions is evaluated not only through efficiency and output but also through conformity with the *maqāṣid al-sharī'ah*—principles that emphasize justice, equity, and social welfare (Fakhruddin et al., 2024; R. Saad et al., 2023). Accordingly, zakat governance embodies both external dimensions, such as stakeholder trust and regulatory compliance (Mentari & Suriani, 2021), and internal dimensions rooted in religious ethics. Drawing on these studies, zakat governance can be understood as a unique hybrid governance model that blends religious norms with public administration principles, offering alternative insights for inclusive and values-based governance in plural societies.

Nevertheless, administrative fragmentation and inconsistent reporting practices have highlighted governance vulnerabilities and eroded public trust (Anuar et al., 2019; Fatha & Pahlevi, 2023). In this context, shariah governance offers a parallel yet integrated structure, where Shariah Supervisory Boards not only ensure compliance but also safeguard moral accountability based on divine principles (Firmansyah & Devi, 2017; Wahab & Rahim Abdul Rahman, 2011). By integrating shariah governance into broader institutional frameworks, zakat institutions can strengthen both their operational integrity and ethical legitimacy, thereby restoring public trust and enhancing their role in delivering socially just and spiritually aligned outcomes.

2.2. Previous Studies

Zakat governance has transitioned from religious origins to formal institutions. In the Prophet Muhammad's era, zakat was directly managed and later institutionalized via Baitul Mal for structured wealth redistribution (Al Qasim, 2009). This system was enhanced under Caliphs Abu Bakr and Umar through

administrative and record-keeping reforms (Al-Ayubi & Herindar, 2022). Caliphs Uthman and Ali implemented decentralized and immediate distribution, though hindered by transparency issues and political unrest (Febiola et al., 2024; Hartono & Prasetyo, 2024). The erosion of trust in later Islamic dynasties (Özdemir, 2018) highlights the ongoing need for professional zakat governance.

These evolving governance structures are reflected in institutional efforts to modernize zakat management, notably in Indonesia. The establishment and development of Badan Amil Zakat Nasional (BAZNAS) demonstrates a national commitment to transparent, accountable, and innovative zakat administration (World Zakat Forum & BAZNAS, 2019). Aligning with both early Islamic principles and contemporary governance reforms, BAZNAS seeks to maximize Zakat's societal impact (Muthoifin et al., 2024; Pericoli, 2023).

Modern zakat governance operates within a complex, multi-stakeholder environment that includes muzakki (donors), amil (collectors), mustahiq (beneficiaries), governmental bodies, and civil societies (Bilo & Machado, 2018; Kuran, 2020). Governance approaches differ across contexts: Malaysia employs a state-level centralized system that emphasizes administrative efficiency; Turkey embraces a decentralized model rooted in local participation; while Indonesia adopts a hybrid approach blending both structures (Mukhlisin et al., 2024). While these models reflect contextual needs, they also bring challenges—particularly in decentralized systems—where fragmented authority can weaken coordination, standardization, and accountability.

Empirical research confirms the effectiveness of institutional zakat in reducing poverty and improving livelihoods, both at the community level—as seen in Maruthamunai (Jalaldeen, 2015)—and through national institutions such as BAZNAS (Samsi et al., 2024). Despite these advancements, significant challenges remain. Many Muslim-majority countries experience a substantial gap between zakat's estimated potential and its actual collection, often due to limited public trust and the preference for direct giving over institutional channels (Beik & Arsyianti, 2013; Fatha & Pahlevi, 2023; Owoyemi, 2020). Administrative fragmentation, weak human capital, and the underutilization of digital systems further hinder zakat institutions' effectiveness (Hadi et al., 2024; Mukhlisin et al., 2024; Widiastuti et al., 2021). In Muslim minority regions, such as Thailand, cultural sensitivities and contextual constraints require inclusive and adaptable governance approaches (Waepa et al., 2018).

To address these structural issues, recent scholarship emphasizes the need for regulatory innovation, digital transformation, and performance-based governance (Mukhlisin et al., 2024). The adoption of digital zakat platforms, payroll zakat systems, and fintech applications has enhanced transparency, efficiency, and public confidence (Hadi et al., 2024; Musa et al., 2022). In parallel, integrating zakat with microfinance and productive economic programs shows promise in supporting long-term mustahiq empowerment (Al Faruque et al., 2023; Mawardi et al., 2023; Wardhana et al., 2020). Insights from non-Islamic religious organizations, particularly regarding value alignment, ethical fundraising, and personalized engagement (Bittschi et al., 2021; Oxley, 2022; Xie et al., 2020; Zogaj et al., 2021), offer valuable lessons that can inform efforts to strengthen stakeholder trust and improve zakat governance.

2.3. Bibliometric Studies in Zakat

Despite a significant rise in zakat-related publications, there remains a gap in mapping the intellectual structure and evolution of zakat institutional research. This is evident in recent bibliometric studies that reveal growing scholarly interest in zakat more broadly. For instance, Wahyudi et al. (2022) use keyword-based mapping to explore zakat-related themes but focus on general terms such as Islamic finance, waqf, and technology, without isolating institutional aspects. Sawandi & Aziz (2021) combine bibliometric analysis with a systematic literature review, identifying themes like zakat distribution and Shariah-compliant management, though not specifically institutional governance. Warizal et al. (2023) apply a qualitative content analysis to explore technology-based productive zakat, while Omar & Sharofiddin (2024) use a systematic review to examine zakat's alignment with the Sustainable Development Goals (SDGs) offering a relevant conceptual contribution but remaining focused on policy narratives rather than institutional mechanisms.

While these studies contribute valuable insights, they collectively underscore the need for a more focused and methodologically rigorous bibliometric analysis on zakat institutions, particularly in relation to governance, accountability, and institutional performance.

III. METHODOLOGY

This study employs a comprehensive bibliometric methodology based on science mapping principles to analyze the intellectual structure of research on zakat institutions. It employs a statistical method to examine and track large sets of scientific information numerically across time periods (Aria & Cuccurullo, 2017). In business research, the bibliometric analysis has gained popularity as a method for examining the intellectual framework of specific topics and uncovering emerging trends related to journal performance, collaboration networks, and key research components (Haron et al., 2022; Sholihin et al., 2021; Touti & Taïb, 2024).

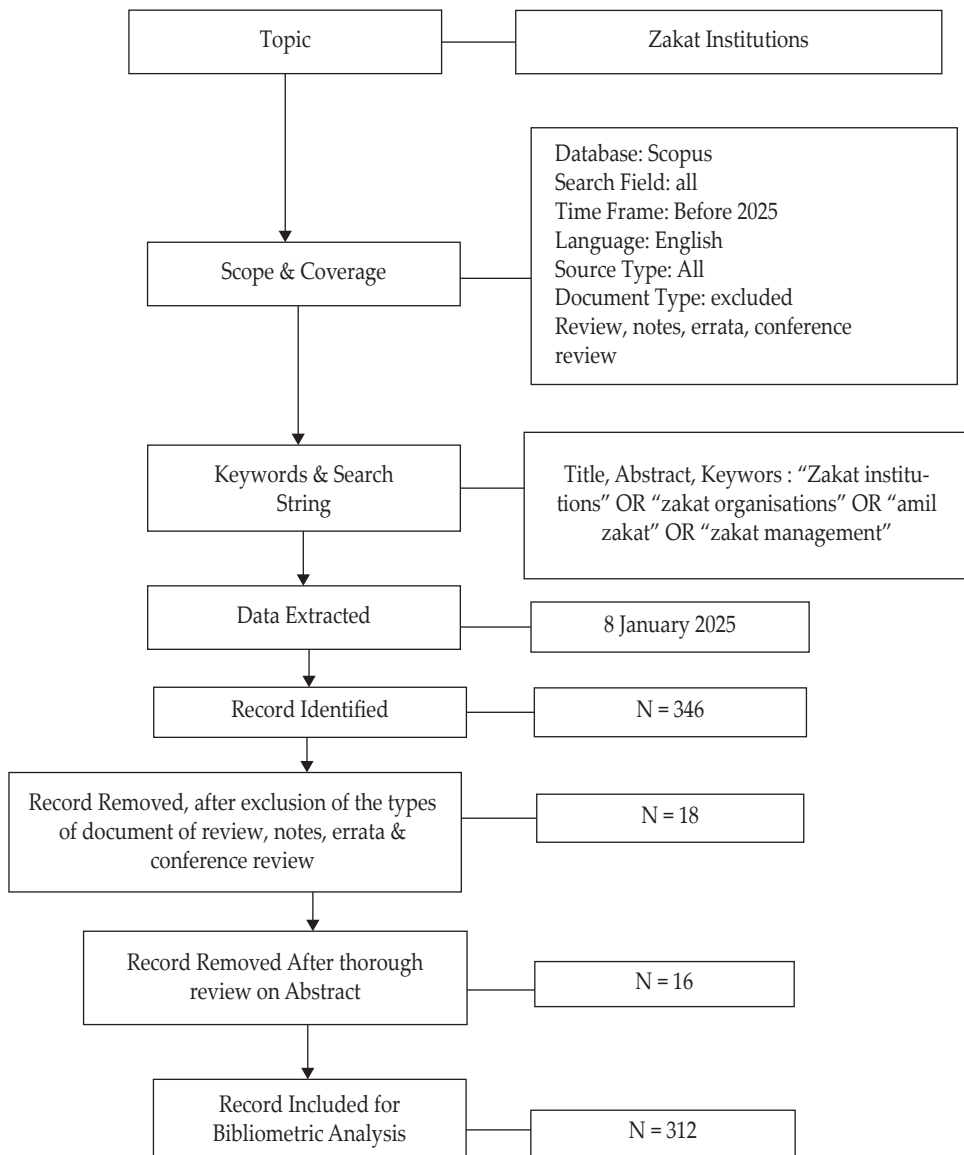
In the paper, we utilize citation counts, co-occurrence patterns, thematic analysis and network visualization to provide a holistic understanding of the research landscape. The following steps are undertaken to conduct the bibliometric analysis:

3.1. Data Collection

We obtain bibliographical data on zakat institutions from the Scopus database, chosen for its wide coverage of peer-reviewed journals and advanced search features (Martín-Martín et al., 2018; Touti & Taïb, 2024). However, Scopus tends to favor English-language publications and often overlooks Islamic scholarship in languages like Arabic, Urdu, and Indonesian, potentially introducing geographical and linguistic bias toward English-speaking institutions. Although relying on a single database such as Scopus may limit coverage, it ensures consistency in metadata structure, citation tracking, and temporal scope, which are critical for robust bibliometric analysis (Mongeón & Paul-Hus, 2016; Zupic & Čater, 2014). In

contrast, multi-database approaches often introduce inconsistencies that hinder comparative analysis (Martín-Martín et al., 2018).

To obtain relevant data, identifying the keywords that represent topics of zakat institutions is crucial. To find relevant literatures, keywords employed in this study include: 'zakat institutions,' OR 'zakat organizations,' OR 'amil zakat,' OR 'zakat management'.



Source : adapted from Wahyudi et al. (2022) with some adjustment

Figure 1.
Flow Diagram of the Strategy in Searching Documents

The initial search results in 346 documents. After excluding reviews, notes, errata, and conference reviews, 337 documents are collected. Articles still in the process of publication are also excluded. The cut-off period for this study includes publications before 2025. Publications from January 2025 are excluded to avoid potential misinterpretation of the data, as this study is prepared in early January 2025. Finally, the refining process results in 328 documents.

A dual screening process is conducted to ensure the selected abstracts accurately represent zakat institution studies and to exclude prior bibliometric analyses. Manual review is also essential to remove secondary studies that synthesize existing literature rather than present original data (Donthu et al., 2021; Mukherjee et al., 2022). Including them could lead to data duplication, as they summarize primary articles already in the dataset (Ellegaard & Wallin, 2015; Öztürk et al., 2024). The initial manual screening is performed by the first and second authors, while the remaining two authors recheck the selection to mitigate any potential bias. The final process results in 312 documents. The search strategy is presented in Figure 1.

3.2. Data Analysis

Collected data include titles, authors, topics, document types, citations, countries, and affiliations. This study uses Biblioshiny features such as annual output, top sources, trending topics, co-occurrence networks, social structure, and citation analysis. AI tools are also used to process data and create visualizations, enhancing interpretability and analytical depth.

Furthermore, we use three metrics—betweenness, closeness, and PageRank—to identify key aspects of the research network. These metrics provide a comprehensive understanding of the network: betweenness identifies keywords that bridge subthemes, closeness highlights those central to main topics, and PageRank measures keyword influence based on connection quality. Together, they reveal the structure, relevance, and connectivity of key terms within the scholarly landscape.

As for the analytical process, to explore deeper collaboration dynamics among authors, institutions, and countries, network analysis is employed, enabling advanced visualization of co-authorship and citation linkages. Additionally, temporal analysis is conducted to identify trends and observe the evolution of key themes over time. Finally, citation analysis is used to assess scholarly impact and to map the flow of knowledge across publications, highlighting influential works and intellectual structures within the field.

IV. RESULTS AND ANALYSIS

4.1. Results

4.1.1 Recent Development in Research on Zakat Institutions

To understand the recent advancement of research on zakat institutions, the following data are analysed: (a) main information, (b) annual publication and (c) the most relevant sources

4.1.1.1 Main Information About Data

Below is the table informing general results of studies on zakat institutions over years.

Table 1.
General Information of Studies on zakat Institutions

Description	Results
Timespan	2011:2024
Sources (Journals, Books, etc)	170
Documents	312
Annual Growth Rate %	28,29
DOCUMENT TYPES	
Article	243
book chapter	35
conference paper	34

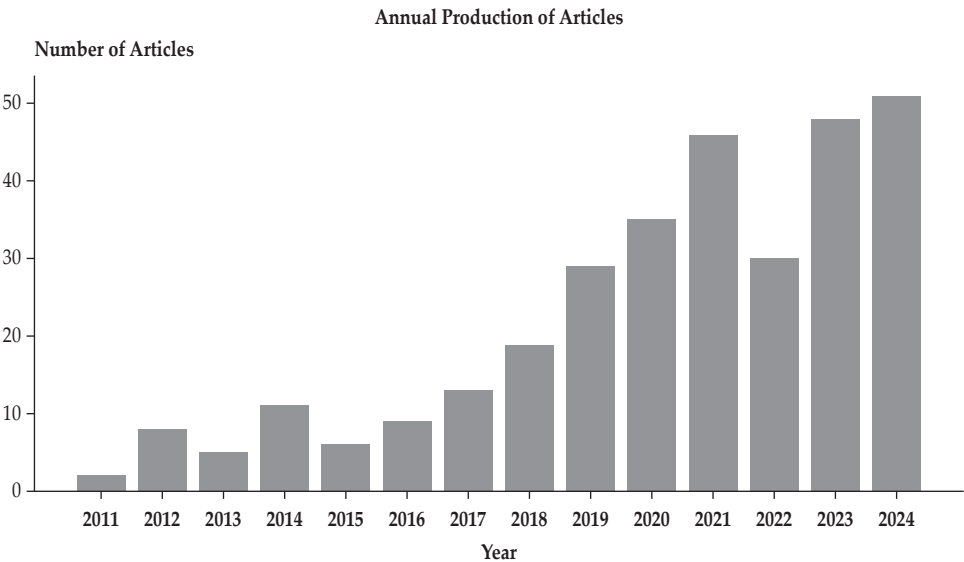
Source: Generated from Biblioshiny

The bibliometric study on zakat institutions covers 13 years of research, from 2011 to 2024, and highlights rapid growth with 312 documents from 170 sources. An annual growth rate of 28.29% suggests that the study of zakat institutions is an emerging and dynamic area of research. The document types are dominated by articles, followed by book chapters, and conference papers. This reflects a dynamic and expanding field with increasing scholarly impact and global engagement.

4.1.1.2 Annual Publication

Below is the figure informing annual publication of articles related to zakat institutions from 2011 to 2024.

As visualized in the figure, the number of publications on topics related to zakat institutions shows a clear upward trend over time, with consistent growth, especially from 2018 to 2024. The figure indicates a slight dip in publications in 2022, temporarily interrupting the upward trend. However, this was followed by a strong rebound in 2023, demonstrating a quick recovery in research interest. This figure indicates that research on zakat institutions has been steadily increasing over time. Unlike the previous bibliometric study on zakat, which reveals that zakat literature began in 1969 (Wahyudi et al., 2022), the topic of zakat institutions only started being explored in 2011.



Source: generated from biblioshiny & reproduced by the authors

Figure 2.
Production of Articles by Year

4.1.1.3 The Most Relevant Sources

Table 2 below lists 10 most relevant sources publishing articles related to zakat institutions.

Table 2.
The 10 Most Relevant Sources That Published the Articles Related to Zakat Institutions

Sources	Articles
Journal of Islamic Accounting and Business Research	19
Journal of Islamic Marketing	12
Lecture Notes in Networks and Systems	7
Journal of Islamic Monetary Economics and Finance	6
International Journal of Islamic and Middle Eastern Finance and Management	6
IOP Conference Series: Earth and Environmental Science	6
ISRA International Journal of Islamic Finance	6
Jurnal Ekonomi Malaysia	6
Samarah	6
Impact of Zakat on Sustainable Economic Development	5

Source: Generated from Biblioshiny & Reproduced by Authors

Confirming the previous zakat bibliometric study by Wahyudi et al.(2022), the *Journal of Islamic Accounting and Business Research* is the leading source with 19 documents, indicating its significant role in this topic. The *Journal of Islamic*

Marketing ranks second with 12 documents, followed by other sources such as *Lecture Notes in Networks and Systems*, *Journal of Islamic Monetary Economics and Finance*, and several other journals and proceedings, each contributing six to seven documents.

Four journals in this study also appear in the bibliometric analysis by Wahyudi et al. (2022): *International Journal of Islamic and Middle Eastern Finance and Management*, *IOP Conference Series: Earth and Environmental Science*, *ISRA International Journal of Islamic Finance*, and *Jurnal Ekonomi Malaysia*. Their consistent presence highlights a sustained commitment and significant contribution to zakat research, positioning them as key platforms in the field of Islamic economics and finance. Nevertheless, the inclusion of various other journals reflects growing academic interest and offers diverse perspectives that enrich the discourse on zakat management and implementation.

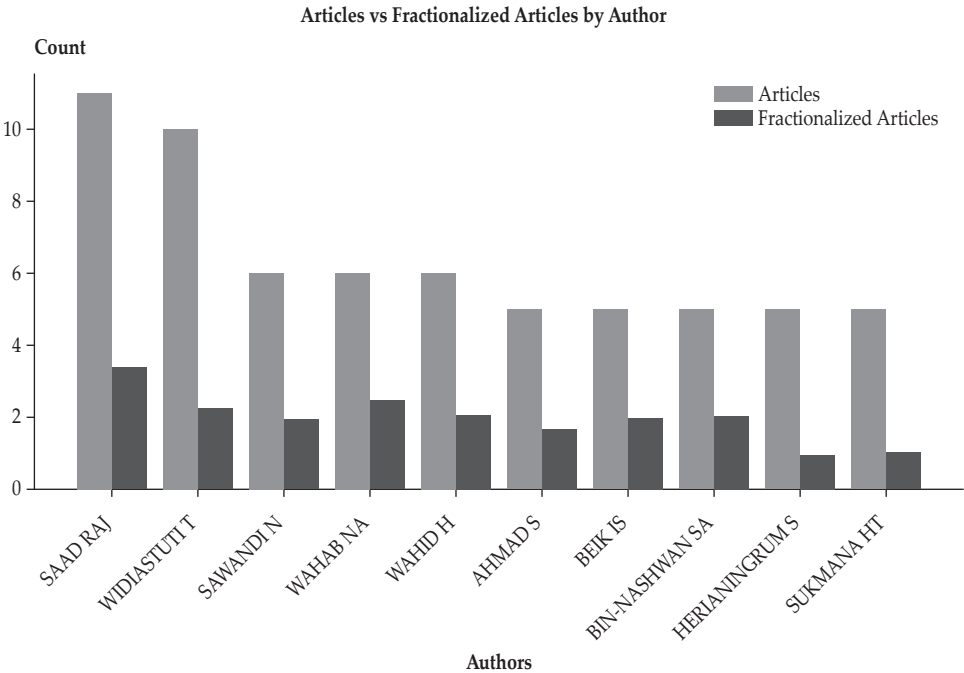
4.1.2. The Main Contributors to Research on Zakat Institution

To analyse the main parties that contribute to zakat institution research, this study uses two types of information generated by the Biblioshiny, (1) the most relevant authors and (2) the most relevant affiliations.

4.1.2.1 The Most Relevant Authors

Below is the bar chart informing 10 most relevant authors in the field of zakat institutions. In the chart, the bar represents the number of papers an author has contributed to zakat institutions studies, while the fractionalized bar accounts for their proportionate contribution to those papers. This distinction is useful for understanding both quantity and relative impact of authors in collaborative research.

The bar chart highlights the contributions of the top authors on zakat institutions, showcasing variations in productivity and individual influence. Saad RAJ from Malaysia and Tika Widiastuti from Indonesia are authors with the highest number of publications in the field. Saad RAJ emerges as the leading contributor, excelling in both total publications and fractionalized impact, 11 and 3.37 respectively. Tika Widiastuti ranks second in total output of 10 publications but shows lower individual influence, only 2.24, reflecting significant collaboration. Authors like Wahab NA, Sawandi N, and Wahid H strike a balance between productivity and impact, while Herianingrum S and Sukmana HT display lower influence despite similar productivity levels.



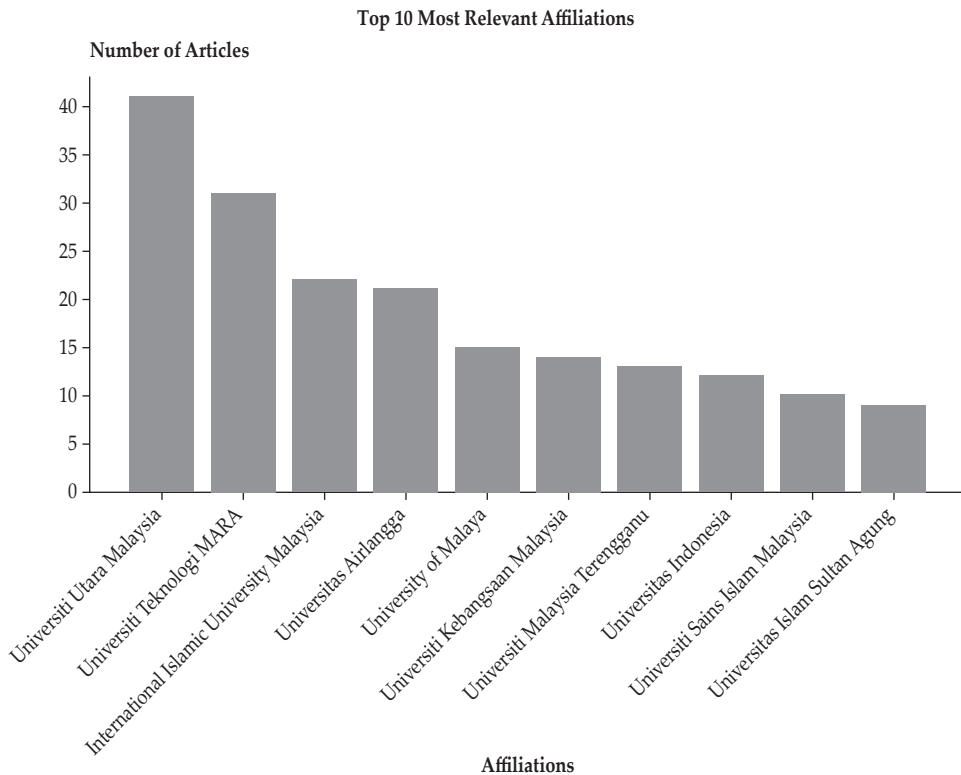
Source: Generated from Biblioshiny & Reproduced by the authors

Figure 3.
Number of Articles Published by Authors and Their Country of Origin

4.1.2.2 The Most Relevant Affiliations

The top 10 relevant affiliations that publish studies on zakat institutions are described in Figure 4.

The chart shows that the top 10 universities publishing on zakat institutions from 2011 to 2024 are mostly based in Southeast Asia, particularly Malaysia, followed by Indonesia. Universiti Utara Malaysia (UUM) leads with over 40 publications, highlighting its central role in zakat studies. Universiti Teknologi MARA follows with 25 papers, while Universitas Airlangga and IIUM each contributes 20 publications. Other consistent contributors include Universiti Kebangsaan Malaysia, University of Malaya, and Universiti Malaysia Terengganu, with 10–15 publications each. While Universitas Indonesia, Universiti Sains Islam Malaysia, and Universitas Islam Sultan Agung contribute fewer papers, their involvement remains significant



Source: Generated from Biblioshiny & Reproduced by the authors

Figure 4.
The 10 Most Relevant Affiliations That Published Articles Relate to Zakat Institution Topic

4.1.3. The Collaboration Pattern in Studies on Zakat Institutions

Understanding collaboration patterns in zakat institution studies is important to gain knowledge on how researchers from different backgrounds and countries working together to advance the zakat management system. In this study, we use the collaboration patterns based on authors and countries.

4.1.3.1 Collaboration Pattern based on Authors

The network visualization below represents a collaboration network of researchers in the field of zakat institutions. Each node represents an author, while the size of the node indicates the researcher's prominence or productivity. The links between nodes represent co-authorship relationships, with clusters reflecting groups of closely collaborating researchers.



Source: Generated from Biblioshiny

Figure 5.
Collaboration Pattern Based on Authors

Tika Widiastuti and Saad Raj stand out as influential figures, with large nodes and numerous connections indicating their central roles in collaborative networks. Others, like Ahmad S, Wahid H, Doktoralina CM, and Gunawan E, work more independently or in smaller groups. While strong networks exist around key scholars, there is still room to enhance zakat institution research through broader collaboration across research teams.

This vibrant and interconnected research community highlights the dynamic nature of zakat institution research, characterized by strong intra-cluster collaborations and pivotal researchers significantly shaping research outputs. The diversity within the network reflects the multidisciplinary approach to zakat research, encompassing economics, religious studies, and social sciences, with potential for further interdisciplinary and cross-cluster collaborations to enrich the research landscape.

4.1.3.2 Collaboration Patterns Based on Countries

Beside authors’ collaboration, this study also provides a network visualization based on authors’ countries. The image below visualizes the density of collaborations between countries on zakat institutions studies.



Source: Generated from Biblioshiny

Figure 6.
Collaboration Pattern Based on Countries

The central position and intensity in the visualization indicate that Indonesia and Malaysia are the leading contributors and primary hubs of research collaboration in zakat institution studies. Moreover, other countries also show significant involvement as seen in their proximity to the central zone. For example, Saudi Arabia, Oman, Nigeria and Uzbekistan. Further away from the core, countries such as Turkey, Bangladesh, and Australia demonstrate moderate activity. Meanwhile, countries like the United Kingdom, Morocco, Japan, China and Pakistan are on the periphery, indicating lower levels of collaboration or fewer contributions in this domain. Structurally, the overall collaboration density remains moderate (0.23), with a strong bilateral research network between Malaysia and Indonesia (0.67), but limited inter-regional integration (0.12), indicating untapped opportunities for cross-continental partnerships.

The intensity gradient on the map reflects collaboration levels, with darker areas indicating stronger ties. It highlights global participation and Southeast Asia's central role in zakat institution studies. The collaboration landscape in zakat institution research reveals a clear geographic and structural pattern, with Malaysia and Indonesia accounting for approximately 65% of total publications and Southeast Asia contributing 78% of global output. This regional dominance is driven by robust domestic policies, institutional maturity, and academic infrastructure that foster sustained research production. Emerging contributions from Saudi Arabia, Nigeria, and Pakistan signal a gradual expansion, while the involvement of non-Muslim countries such as the USA, Australia, and the Netherlands—although modest (combined 4%)—reflects growing global academic interest in Islamic social finance.

4.1.4. Shaping and Advancing Research Related to Zakat Institutions

The most frequently cited articles on zakat institutions highlight its significant impact and essential role in both Islamic finance and social development. The

substantial citation numbers of these papers reflect their credibility and highlight their significant contributions to advancing knowledge on zakat institutions.

To identify the most influential research in advancing the field of zakat institutions, we analyzed the 20 most frequently cited papers. Table 3 presents the articles with the highest global citation counts from 2011 to 2024, evaluating their impact through both total citations and citation density (average citations per year). While total citation counts indicate long-term significance, citation density reveals the growing influence of newer publications, particularly those addressing timely and relevant topics. Together, these metrics provide a comprehensive view of each article’s scholarly contribution.

Table 3.
Top 20 Highly Cited Documents

	Author	Article Title	Year Published	TC	TC per year
1	Wahab Na; Rahim Abdul Rahman A	A Framework to Analyse the Efficiency and Governance of Zakat Institutions.	2011	98	7
2	Ab Rahman A; Alias Mh; Omar Smns	Zakat Institution in Malaysia: Problems and Issues.	2012	56	4.3
3	Rosli Mrb; Salamon Hb; Huda M	Distribution Management of Zakat Fund: Recommended Proposal for Asnaf Riqab in Malaysia.	2018	50	7.14
4	Kasri Ra; Yuniar Am	Determinants Of Digital Zakat Payments: Lessons from Indonesian Experience.	2021	43	10.75
5	Owoyemi My	Zakat Management: The Crisis of Confidence in Zakat Agencies and The Legality of Giving Zakat Directly to The Poor.	2020	42	8.4
6	Andam Ac; Osman Az	Determinants Of Intention to Give Zakat on Employment Income: Experience from Marawi City, Philippines.	2019	41	6.8
7	Hudaefi Fa; Caraka Re; Wahid H	Zakat Administration in Times of Covid-19 Pandemic in Indonesia: A Knowledge Discovery Via Text Mining.	2022	36	12
8	Farouk Au; Md Idris K; Saad Rajb	Moderating Role of Religiosity on Zakat Compliance Behavior in Nigeria.	2018	36	5.14
9	Hudaefi Fa; Beik Is	Digital Zakāh Campaign in Time of Covid-19 Pandemic in Indonesia: A Netnographic Study.	2020	35	7

Table 3.
Top 20 Highly Cited Documents (Continued)

	Author	Article Title	Year Published	TC	TC per year
10	Wahyuni-Td Is; Haron H; Fernando Y	The Effects of Good Governance and Fraud Prevention on Performance of The Zakat Institutions in Indonesia: A Shari'ah Forensic Accounting Perspective.	2021	34	8.5
11	Bin-Nashwan Sa	Toward Diffusion Of E-Zakat Initiatives Amid the Covid-19 Crisis and Beyond	2022	32	10.66
12	Embong Mr; Taha R; Nor Mnm	Role Of Zakat to Eradicate Poverty in Malaysia	2013	30	2.5
13	Wahab Na; Abdul Rahman Ar	Efficiency Of Zakat Institutions in Malaysia: An Application of Data Envelopment Analysis	2012	30	2.3
14	Oladimeji Abioye Mustafa M; Har Sani Mohamad M; Akhyar Adnan M	Antecedents Of Zakat Payers' Trust in An Emerging Zakat Sector: An Exploratory Study	2013	28	2.3
15	Ben Jedidia K; Guerbouj K	Effects Of Zakat on The Economic Growth in Selected Islamic Countries: Empirical Evidence	2021	27	6.75
16	Abdullah M; Sapiei Ns	Do Religiosity, Gender and Educational Background Influence Zakat Compliance? The Case of Malaysia	2018	27	3.8
17	Sulaiman H; Cob Zc; Ali N	Big Data Maturity Model for Malaysian Zakat Institutions to Embark on Big Data Initiatives	2015	27	2.7
18	Widiastuti T; Cahyono Ef; Zulaikha S; Mawardi I; Al Mustofa Mu	Optimizing Zakat Governance in East Java Using Analytical Network Process (Anp): The Role of Zakat Technology (Zakatech)	2021	26	6.5
19	Hasan A; Hassan R; Engku Ali Era; Engku Ali Emt; Abduh M; Noordin Nh	A Proposed Human Resource Management Model for Zakat Institutions in Malaysia	2019	25	4.16
20	Halimatusa'diyah I	Zakat And Social Protection: The Relationship Between Socio-Religious CSOS And the Government in Indonesia	2015	24	2.4

Source: Generated from Biblioshiny

Table 3 shows that the article by Wahab & Rahim Abdul Rahman (2011) is the most cited with 98 citations, whereas the article by Kasri & Yuniar (2021) has the highest citation density (10.75), indicating the fastest impact. In addition, this study also examines the contribution of female authors in zakat institution research. Using bibliometric performance indicators, the top 10 most relevant authors are

identified from the 'AU' field, with each author counted individually regardless of authorship order. This approach highlights overall participation and reveals both male and female contributors in the field.

4.2. Analysis

4.2.1. Analysis on Number of Publication

Table 1 shows that journal articles dominate zakat-related research, comprising 77.88% of publications, far surpassing book chapters and conference papers. This reflects zakat's academic and practical relevance across fields like Islamic law, policy, and development, making it well-suited for peer-reviewed, interdisciplinary journals. Journals also support empirical studies requiring rigorous methods and timely dissemination.

These findings reinforce the importance of journal publications in the field of zakat, aligning with the broader academic view that in most disciplines, journal articles are the gold standard for scholarly dissemination, particularly in terms of credibility, global impact, and their role in research assessment and academic promotion (Althouse et al., 2009; Bornmann et al., 2016). While conference proceedings and book chapters still contribute to the literature, their share is significantly lower. This also highlights that, unlike in computer science (Freyne et al., 2010; Vardi, 2009), zakat research—situated within Islamic finance, social economics, and public policy—tends to follow the tradition of the social sciences and economics, where journals are the preferred and most valued publication outlet (Hammarfelt, 2016).

Furthermore, since 2018, there has been a notable rise in academic publications focusing on zakat institutions. This trend may be driven by three interrelated factors around that time: the alignment of zakat with the Sustainable Development Goals (SDGs), the adoption of financial technology (fintech) in Islamic social finance, and the global disruption caused by the COVID-19 pandemic.

In 2015, 193 UN member states adopted the 17 SDGs, prompting collaborations between zakat institutions and global development agencies. In Indonesia for example, BAZNAS partnered with UNDP in 2016, leading to a 2017 report recognizing zakat's strategic role in advancing SDG goals, especially in poverty reduction, education, and social justice (UNDP & BAZNAS, 2017).

Simultaneously, around 2018, zakat institutions began integrating fintech solutions—such as mobile payment platforms, e-wallets, and blockchain technology—to enhance collection efficiency, transparency, and outreach, especially among younger, tech-oriented muzakki (donors). These digital innovations are documented in the *Case Studies on Innovations in Islamic Finance* by the Islamic Development Bank and UNDP (IsDB & UNDP, 2022), which traces the rise of digital zakat management in the late 2010s.

Lastly, the COVID-19 pandemic in 2020 has accelerated shifts in zakat governance, positioning zakat as a key safety net amid global hardship. It has spurred digital adoption and emphasized the need for crisis-ready systems, boosting public trust and driving professionalization efforts (Andriani et al., 2021; Hadi et al., 2024; Musa et al., 2022). In particular, the pandemic has significantly accelerated the digital transformation of zakat institutions, prompting a shift

toward more adaptive, technology-driven governance. This transformation has had lasting effects, making digital tools central to enhancing transparency, accountability, and institutional resilience.

These changes spark growing research on zakat governance, digital innovation, and institutional resilience (Saad et al., 2023; Widiastuti et al., 2021). Together, these convergent developments might explain the sustained increase in research output on zakat institutions from 2018 onward.

4.2.2. Analysis on Geographical Context

The pattern of publication distribution among countries shows that zakat research is predominantly led by Malaysian institutions, with Indonesia emerging as a strong contributor. Malaysia's leadership is underpinned by its mature Islamic finance infrastructure and coherent regulatory supports. Operationally, zakat is managed centrally through the *Majlis Agama Islam Negeri* (MAIN), which facilitates policy uniformity and technological innovation across states. This is further supported by the Islamic Financial Services Act 2013 (Parliament of Malaysia, 2013), which provides a strong legal foundation for Shariah-based financial operations and reinforces integration between commercial Islamic finance and philanthropic instruments such as zakat.

As also emphasized in the bibliometric synthesis by Touti & Taïb (2024), Kassim (2016) highlights that the country's Islamic finance growth is driven by deliberate policy design, institutional coordination, and the systematic development of Shariah-compliant instruments aligned with national economic strategies. Moreover, Lai & Samers (2016) explain how Malaysia successfully bridges religious and secular logics in its Islamic finance model, enabling the state to institutionalize Shariah principles through legal, educational, and diplomatic mechanisms.

Indonesia, while employing a hybrid zakat governance model, has made significant institutional progress. The enactment of Law No. 23 of 2011 on Zakat Management officially designates BAZNAS as the national zakat authority, embedding zakat within public sector oversight (UU No.23 Tentang Zakat, 2011). Despite persistent coordination challenges across regions, academic contributions continue to expand, particularly through the BAZNAS Research Center and scholarly outlets like the *Journal of Islamic Monetary Economics and Finance* (JIMF). The establishment of Komite Nasional Ekonomi Syariah (KNEKS), a presidential-level coordinating body, further strengthens national alignment in Islamic economic policymaking and supports innovation in digital zakat systems.

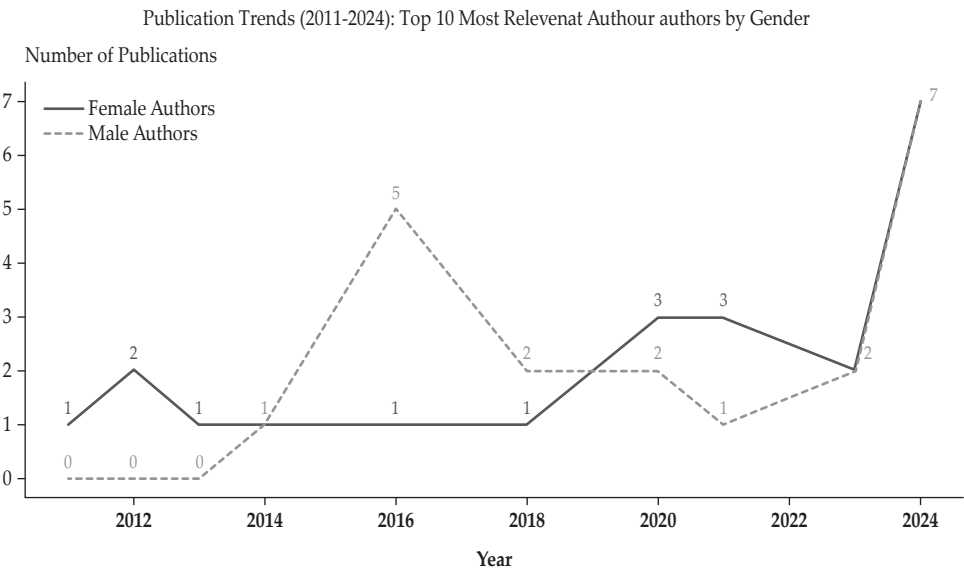
In addition, the presence of non-Muslim countries such as the USA, Australia, and the Netherlands reflects the global interest in the field of zakat institutions. This growing academic engagement stems from several key factors. First, zakat is viewed as part of Islamic social finance that offers ethical and value-based solutions to poverty and inequality—particularly relevant amid global economic crises (Elasrag, 2016). In line with global agendas like the SDGs, zakat has been positioned as a potential instrument for inclusive development, prompting collaborations with institutions such as the UNDP and IsDB (Laldin & Djafri, 2021). Second, academic centers in Western universities have integrated zakat into

interdisciplinary research on religion, economics, and public policy (Belouafi & Chachi, 2014). Third, growing Muslim populations in these countries have led to increased research on zakat’s role in diaspora communities and its alignment with existing welfare systems (Bano & Kalin, 2013). This highlights zakat’s emergence as a globally relevant topic that connects faith-based finance with wider academic, developmental, and policy agendas.

4.2.3. Analysis on Authors

The analysis reveals that Malaysian and Indonesian authors are dominating the research on zakat institutions, representing various roles both as leading or collaborating researchers. Tika Widiastuti emerges as the most productive female scholar, showing consistent output since 2018 and a notable surge in 2024. Sri Herianingrum demonstrates a sharp increase in the same year, whereas Noradzlina Abd Wahab is more active in the earlier period (2011–2016) but has shown limited recent engagement. Among male authors, Saad RAJ maintains a strong publishing presence from 2014 to 2019, while others—such as Hadi R, Riyadi S, and Rahman AA—contribute more recently, primarily in 2024.

Figure 7 illustrates annual publication trends among the top 10 most relevant authors, demonstrating how female participation has risen to achieve parity with male authors in 2024.



Source: analysis by the authors, generated with the help of AI

Figure 7.
Publication Trend of top 10 Authors by Gender

These patterns suggest a generational and gender shift in scholarly leadership, with female researchers increasingly taking on central roles in contemporary zakat discourse. Nonetheless, a key limitation of this analysis is its restriction to only the top 10 most relevant authors, which may exclude emerging scholars and collaborative contributors whose influence is not captured in traditional productivity metrics. Therefore, while the results offer insight into prominent authorship dynamics, they do not fully reflect the broader landscape of scholarly participation in zakat institution research.

4.2.4. Analysis on Trend Topic and Thematic Evolution

Based on the repetition of keywords used by the authors, the information on trending topics is displayed in Table 4 below.

Table 4.
Information of Trend Topics in the Research of Zakat Institutions

Term	Frequency	Year (Q1)	Year (Median)	Year (Q3)
localization of zakat distribution	2	2012	2012	2012
financial reporting	3	2014	2014	2018
government	2	2014	2014	2014
zakat distribution	7	2014	2016	2022
governance	5	2014	2017	2021
strategy	3	2016	2016	2018
service quality	5	2016	2017	2020
zakat institutions	19	2016	2020	2022
malaysia	24	2017	2019	2022
case study	2	2018	2018	2018
masalah	2	2018	2018	2018
zakat management	20	2018	2021	2023
zakat institution	29	2019	2020	2023
zakat	105	2019	2021	2023
behaviour	3	2021	2024	2024
dea	6	2021	2024	2024
trust	16	2021	2022	2023
covid-19	10	2021	2022	2023
indonesia	15	2021	2023	2024
blockchain	6	2023	2023	2023

Source: Generated from Biblioshiny

Research on zakat institutions has undergone significant evolution over the past decade, reflecting changes in both global socio-economic dynamics and Islamic philanthropic governance. Based on Table 4, the thematic evolution may be broadly categorized into three progressive phases: foundational governance

(2011–2016), managerial consolidation (2016–2020), and contemporary innovation (2020–2024).

In the initial phase, the research focuses are on normative and regulatory issues such as institutional structure, distribution localization, financial reporting, and state involvement, laying the foundation for zakat’s integration into national welfare systems. The middle phase sees a shift toward governance, ethics, and institutional performance, with attention to strategy, service quality. Most recently, driven by digital transformation and the COVID-19 crisis, research has emphasized technology adoption, digital payments, and institutional resilience, with themes like trust, blockchain, and behavioral compliance reflecting a move toward adaptive, tech-oriented frameworks.

This trajectory also reveals a geographical shift in research contributions. While Malaysia initially leads the field due to its centralized and state-regulated zakat system, recent trends highlight Indonesia’s growing academic presence—mirroring its decentralized, participatory zakat ecosystem and increasing institutional maturity. These thematic and geographical developments together reflect a broader intellectual progression: from foundational institutionalism to strategic governance, and ultimately to digital responsiveness. As zakat institutions become more complex and embedded within national and global socio-economic systems, interdisciplinary approaches that combine legal, managerial, technological, and behavioral perspectives are increasingly essential to understand and strengthen their evolving role.

4.2.5. Cluster Analysis Based on Thematic Relationships Within the Research Network

In this analysis, keywords are clustered based on their thematic relationships within the research network. This analysis refers to connections between keywords, terms, or topics that frequently co-occur in the analyzed documents (Aria & Cuccurullo, 2017). The generated data are presented in the following table.

Table 5.
Information of co-occurrence Network in Research of zakat Institutions

Node	Cluster	Betweenness	Closeness	PageRank
trust	1 Social and psychological aspect of zakat	110,589	0,015	0,053
religiosity		30,569	0,014	0,022
zakat compliance		0	0,01	0,009
knowledge		0	0,01	0,015
theory of planned behavior		3,431	0,01	0,022
attitude		0,5	0,009	0,016

Table 5.
Information of co-occurrence Network in Research of zakat Institutions
(Continued)

Node	Cluster	Betweenness	Closeness	PageRank
utaut	2 Zakat and Technology	22,242	0,014	0,026
digital zakat		0,5	0,009	0,016
technology		13,457	0,013	0,015
behavioural intention		0	0,013	0,014
zakat institution	3 Zakat efficiency, Malaysia Focus	48,356	0,015	0,051
malaysia		70,941	0,014	0,07
zakat institutions		2,442	0,011	0,024
efficiency		8,13	0,014	0,04
zakat distribution		0	0,009	0,008
DEA		0	0,013	0,023
fintech		0	0,013	0,014
governance		0	0,01	0,014
service quality		0	0,01	0,012
zakat management	4 Zakat finance management	36,793	0,013	0,044
accountability		0	0,013	0,013
transparency		0,75	0,013	0,021
zakat collection		0	0,009	0,009
islamic finance		0	0,013	0,013
zakat	5 Management of zakat, Indonesia focus	522,737	0,022	0,247
indonesia		0,421	0,013	0,026
baznas		0	0,013	0,024
covid-19		0,143	0,013	0,02
asnaf		0	0,013	0,02
management		0	0,012	0,013
mustahiq		0	0,012	0,01
blockchain		0	0,012	0,013
empowerment		0	0,013	0,017
poverty		0	0,013	0,017
Islam		0	0,012	0,01
muzakki		0	0,012	0,01
compliance		0	0,012	0,008

Source: Generated from Biblioshiny

The co-occurrence network in zakat literature reveals five key clusters: Cluster 1 focuses on *trust* and behavioral aspects like religiosity; Cluster 2 highlights *UTAUT* and digital adoption; Cluster 3 centers on *Malaysia* and zakat efficiency; Cluster 4 links *zakat management* with accountability in Islamic finance; and Cluster 5 emphasizes *zakat*, *Indonesia*, and *BAZNAS*, reflecting institutional growth and social impact.

Cluster 1: Social and psychological aspects play fundamental roles in zakat compliance behavior. Trust emerges as a central concept connecting psychological and social dimensions in zakat institutions (Bin-Nashwan, Abdul-Jabbar & Aziz, 2021). Religiosity proves to be a significant factor shaping zakat compliance behavior (Haji-Othman et al., 2021; R. A. J. Saad et al., 2016; Thamrin et al., 2023). Other psychological factors such as attitude, subjective norms, self-efficacy, and moral obligation also play important roles in zakat compliance behavior (Haji-Othman et al., 2021; Haji-Othman et al., 2017).

Social aspects manifest through subjective norms and community social pressure that create expectations to fulfil zakat obligations. Furthermore, Credibility and accountability are key social determinants of zakat compliance. Studies show that institutional legitimacy, transparency, and socio-demographic factors influence public compliance behavior (Febriandika et al., 2023; Setianingsih et al., 2022). In sum, social and psychological aspects of zakat institutions reflect the interplay between individual beliefs and institutional trust. Strengthening transparency, accountability, and moral awareness is key to sustainable zakat institutions.

Cluster 2: Zakat and Technology: Digital transformation has reshaped zakat institutions, ushering in more modern and effective management (Hadi et al., 2024; Abdul-Rahman et al., 2023). The synergy between governance and technology enhances effectiveness through tools like blockchain, digital apps, and automated reporting, promoting transparency, accountability, and efficiency (Hadi et al., 2024; Rahayu et al., 2025; Mohamed et al., 2023). Technology enables responsive zakat governance by improving access, expanding outreach, and supporting real-time, data-driven monitoring (Abdul-Rahman et al., 2023). Synergy between good governance and appropriate technology use is key to building sustainable, trustworthy zakat institutions aligned with sharia principles (Amar et al., 2024; Abdullah et al., 2023). Yet, it brings challenges such as data security, digital literacy gaps, and tech disparities, requiring adaptive governance (Ghofar et al., 2024; Bin-Nashwan, Ismaiel, Muneeza & Isa, 2023).

Cluster 2 also highlights the Unified Theory of Acceptance and Use of Technology (UTAUT) as the dominant framework for understanding digital zakat adoption, emphasizing the link between technology, user behavior, and service transformation (Bin-Nashwan et al., 2023; Danila et al., 2025). Core constructs like performance expectancy and social influence drive adoption, while facilitating conditions support usage (Bin-Nashwan, 2022; Mutmainah et al., 2024). Trust and perceived security are also essential, as confidence in digital platforms and data protection encourages adoption. UTAUT proves effective when adapted to local contexts, user demographics, religious values, and governance, with institutions needing to enhance trust, literacy, infrastructure, and transparency for sustainable digital zakat services.

Cluster 3: Zakat Efficiency, Malaysia Focus: Malaysia emerges as a leading hub in zakat efficiency research, marked by the highest betweenness centrality and PageRank in global networks, positioning it as a methodological reference. DEA Window Analysis reports a 78% average efficiency among its zakat institutions during 2016–2020, with Selangor excelling in fund management despite ongoing distribution challenges (Riani et al., 2024). Its centralized governance model further supports higher institutional performance compared to countries like Indonesia and Turkey (Mukhlishin et al., 2024; Adinugroho et al., 2024). This institutional strength is also reflected in Malaysia's distribution priorities, which emphasize the poor, needy, and travelers in response to evolving socio-economic conditions (Azhar et al., 2023). Additionally, a comprehensive service quality index proposed by Abd. Wahab et al. (2017)—covering tangibility, reliability, responsiveness, assurance, and empathy—serves to evaluate institutional performance and ensures that zakat's socio-economic objectives are effectively achieved.

Cluster 4: Zakat Finance Management: Based on bibliometric analysis of zakat institutions, the zakat finance management holds a highly strategic position within the research network, with a betweenness value of 36.793 and a PageRank of 0.044, indicating its central role in connecting various zakat research concepts. Zakat management emerges as a core concept in discussions on accountability and transparency, particularly in relation to financial governance and integration with Islamic financial systems. Hadi et al. (2024) find that transparent zakat reporting and digitalized zakat management significantly enhance institutional accountability, ultimately accelerating zakat growth. This aligns with Baehaqi et al. (2025), who emphasize that accountability is understood through reporting, disclosure, and dual responsibility (to God and society), making it a central theme in modern zakat literature.

Technological innovation, particularly blockchain, also offers advanced solutions to improve transparency and accountability in zakat fund management through real-time, traceable, and immutable transaction records (Rahayu et al., 2025). Monitoring, evaluation, and financial audits are shown to be crucial in building muzaki trust and enhancing zakat management effectiveness (Arno & Mujahidin, 2024). It can be concluded that transparency and accountability are the foundational pillars of effective zakat management, where digital innovations such as blockchain, along with strong audit practices and good governance, are essential to building trust, improving institutional performance, and strengthening zakat's role in promoting social welfare.

Cluster 5: Management of Zakat, Indonesia Focus: Zakat management in Indonesia has become a central issue in macro discussions regarding economic development and social welfare. Zakat management in Indonesia plays a crucial role in socio-economic development, operating under a hybrid model through BAZNAS and LAZNAS. Despite its potential, challenges persist in coordination, amil professionalism, and public trust, with regional inefficiencies and low collection realization highlighting the need for governance reform (Mukhlishin et al., 2024; Adinugroho et al., 2024). Digital adoption remains limited to administrative functions, requiring improved human resources, socialization, and regulatory support (Mutamimah et al., 2021; Musa et al., 2022). Strengthening collaboration between BAZNAS, LAZNAS, and BWI is vital for maximizing social

impacts (Afifah et al., 2023), while research highlights that zakat performance depends more on human and capital efficiency than structural capital (Zakiy & Falikhatus, 2024). A robust legal framework is thus essential to foster innovation and accountable governance (Hasan & Pasyah, 2019).

4.2.6. Analysis on Most Cited Documents

Table 3 reveals four key thematic patterns in influential zakat literature. First, the theme of zakat management and efficiency is prominent, as seen in studies by Wahab & Rahim Abdul Rahman (2011) and Rosli et al. (2018). They develop frameworks to evaluate the effectiveness of zakat distribution and institutional governance, emphasizing the need to optimize managerial processes for greater accountability and empowerment of zakat recipients. Second, institutional challenges and public trust emerge as a critical concern. Owoyemi (2020), for instance, highlights how weak transparency and accountability contribute to diminished institutional legitimacy, prompting a rise in direct zakat distribution by individuals. The third theme reflects the increasing role of digitalization and technological innovation, with Kasri & Yuniar (2021) demonstrating how digital zakat payment systems are reshaping formal zakat services in response to evolving muzakki behavior and demand for efficiency. Closely related to this is the fourth theme of muzakki behavior and compliance, where several studies explore factors influencing zakat payment intentions (Abdullah & Sapiei, 2018; Farouk et al., 2018)—such as religiosity, trust in institutions, and zakat literacy—thereby enriching the behavioral dimension of zakat research.

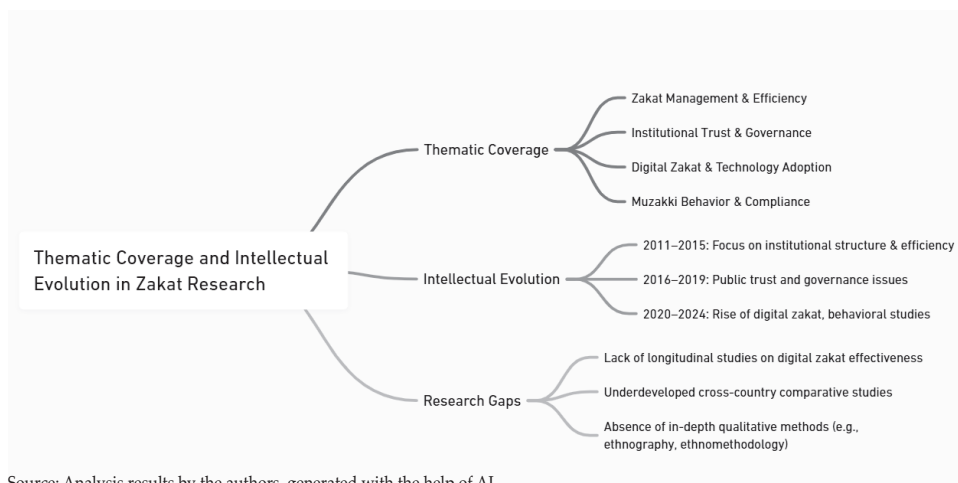
In addition, the intellectual evolution in zakat studies is clearly reflected through the publication timeline of these influential articles. In the early period of 2011–2015, the focus was predominantly on efficiency and the managerial structure of zakat institutions. For example, Wahab & Rahim Abdul Rahman (2011) propose a framework for evaluating institutional efficiency and governance, reflecting a dominantly structural-institutional approach. Between 2016 and 2019, attention shifted toward governance, professionalism, and public trust. Owoyemi (2020), although published in the early years of the following decade, exemplifying this concern by addressing transparency issues and the tendency for direct zakat distribution due to weak institutional accountability. More recently, from 2020 onwards, research has increasingly focused on zakat digitalization and user behavior in technological ecosystems. Kasri & Yuniar (2021) explore the determinants of digital zakat adoption in Indonesia, indicating a paradigmatic shift toward more adaptive, behavior- and technology-based approaches in response to digital societal dynamics.

Beyond these developments, the analysis also highlights several significant research gaps. Longitudinal studies evaluating the long-term effectiveness of digital zakat remain limited and comparative cross-country studies are underdeveloped. A critical observation also reveals that among the twenty most highly cited documents, none employs in-depth qualitative methodologies such as ethnography or ethnomethodology. Instead, the dominant approaches are conceptual modeling, survey-based empirical analyses, or policy narrative studies. This absence suggests that the nuanced, ground-level perspectives of

stakeholders—particularly *amil*, *mustahiq*, and local communities—remain underrepresented in the most influential scholarly works. As a result, the rich social dynamics, life experiences, and cultural embeddedness of zakat practices have yet to be fully captured through immersive, context-sensitive qualitative inquiry.

Addressing this methodological gap is essential to develop a more holistic and inclusive understanding of zakat institutions, especially in diverse socio-religious contexts. These findings underscore the need for broader research approaches that are contextual, integrative, and cross-regional in nature.

Taken together, these four thematic areas, along with the intellectual evolution and research gaps, serve as the foundation for constructing the thematic visualization presented in the following mind map.



Source: Analysis results by the authors, generated with the help of AI

Figure 8.
The Thematic Coverage and Intellectual Evolution in Zakat Institution Research
Based on Most Cited Documents

V. CONCLUSION AND RECOMMENDATION

5.1. Conclusion

This study maps the intellectual and thematic development of research on zakat institutions from 2011 to 2024 using the bibliometric analysis. It identified dominant themes, research gaps, and collaboration patterns relevant to both academia and practice. The findings offer practical insights for enhancing digital transformation, strengthening governance models, and prioritizing interdisciplinary research agendas. A surge in research post-2018 is linked to the global adoption of SDGs, fintech integration, and the COVID-19 pandemic. These factors collectively spurred institutional adaptation and increased scholarly focus on technology-driven zakat systems and governance reforms.

Geographically, Malaysia and Indonesia dominate scholarly output. Malaysia's structured and state-supported zakat governance has positioned it as

a methodological reference in efficiency studies, while Indonesia's decentralized model has inspired growing academic interest with its hybrid institutional frameworks.

The bibliometric trends also indicate a shift toward interdisciplinary engagement, encompassing behavioural economics, public policy, Islamic jurisprudence, and development studies. The thematic evolution in this study, derived from both trend topics and most cited documents, reveals a coherent trajectory in zakat institution research over time. The analysis identifies three major phases which reflects the dynamic shift from foundational and managerial concerns toward adaptive, innovation-oriented themes in response to socio-technological changes.

However, the analysis also reveals critical gaps. Qualitative insights into how zakat institutions operate at the grassroots level—especially involving *amil*, *muzaki* and *mustahiq*—remain limited. Furthermore, cross-country comparative studies remain scarce. While the current body of literature is dominated by quantitative and conceptual works, there is a growing need for methodological diversification to enrich the discourse and inform policy with grounded, context-sensitive evidence. In sum, this study not only maps the intellectual contours of zakat institution research but also highlights its transformation into a vibrant, multidisciplinary field.

5.2. Recommendation

As the field moves toward more adaptive, technology-driven, and governance-oriented paradigms, future research should embrace greater methodological diversity. In particular, qualitative approaches are essential for capturing the life experiences of key stakeholders in zakat institutions whose voices remain underrepresented in current literature. Comparative studies across countries are also needed to understand how zakat institutions operate under different legal, social, and policy frameworks.

Given that this study relies solely on Scopus-indexed publications, which may exclude non-English and regionally published works, future research is encouraged to integrate multiple databases such as Web of Science and Google Scholar to obtain a more inclusive and representative view of global zakat scholarship. However, researchers must weigh potential drawbacks such as inconsistent metadata, duplicate entries, and lower-quality sources, especially from Google Scholar.

From a policy and institutional perspective, Zakat management bodies should strengthen transparency, digital literacy, and accountability to build public trust and improve service delivery. Investing in human capital and digital infrastructure is vital for institutional resilience, especially during crises. Scholars and practitioners are also encouraged to foster interdisciplinary collaboration to keep zakat institutions relevant, credible, and impactful within the broader socio-economic context.

ACKNOWLEDGMENT

The authors received the support funding for research, authorship and publication of this article from The Indonesian Education Scholarship (Beasiswa Pendidikan Indonesia), Center for Higher Education Funding and Assessment (Pusat Pelayanan Pembiayaan dan Asesmen Pendidikan Tinggi), Ministry of Higher Education, Science, and Technology of Republic Indonesia, and Endowment Fund for Education Agency (Lembaga Pengelola Dana Pendidikan).

The authors gratefully acknowledge the support and facilities provided by UPT Perpustakaan Universitas Brawijaya in the completion of this article.

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