

Zakat: A Bibliometric Analysis

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Abstract

Covid-19 Pandemic has increased the significance of zakat management. The introduction of the Movement Control Order (MCO) affects human life and the Malaysian economy. As a result, there was an increase in the demand for zakat and other charity funds. Consequently, this study investigated the zakat provided by zakat institutions in Malaysia. This study employed a bibliometric analysis based on data gathered from the Scopus database as of August 2020. Based on the results of the "keyword" search, the study identified 690 relevant documents for further analysis. The findings showed that Indonesia is placed second with 173 published documents, while Malaysia is ranked top with 268 published documents. Universiti Utara Malaysia (UUM) is placed #1 in an analysis by affiliation, followed by International Islamic University Malaysia (IIUM) and Universiti Kebangsaan Malaysia (UKM). Regarding documents by author, Ram Al Jafri Saad is the most frequent contributor. Journal of Islamic Accounting and Business Research was the primary source for the majority of the documents. In general, the rise in zakat studies reflects a greater understanding of the significance of having effective zakat management. In addition to the unpredictable economic climate that affects everyone, especially those in the B40 group, effective zakat management is crucial. Since the number of documents has increased continuously between 2014 (35 documents) and 2019 (100 documents), it is anticipated that the number of studies in this field would expand continuously in the future

Keywords: Zakat, Bibliometric, Islam, Zakat institution, Digitalization, Covid-19

Introduction

Zakat is one of the five pillars of Islam as well as one of the social dimensions of Islam, and it is necessary or obligatory for all Muslims who have adequate means. Zakat is an act of charity that is distributed among those in need (Khan & Karim, 2010). The giving of zakat has an immediate and direct effect not only on man's relationship with Allah (SWT), but also on man's place in society. Sharing one's riches with those who fall into the category of the asnaf, also known as the needy, is one way in which it is possible to evaluate a person's level of obedience to Allah. Because of this, zakats are significant instruments for social justice

because they contribute to improved prosperity both in this world and the next. From the Holy Quran:

“Take sadaqah (this commanded sadaqah means-Zakat-ul-Mall) from their wealth, so that they may thereby be cleansed and purified, and pray for them; for your prayer will give them comfort. Allah hears all and knows all” (at-Taubah:103)

In Malaysia, the State Islamic Religious Council (SIRC) or locally known as Majlis Agama Islam Negeri (MAIN) plays a crucial role for each state in matters pertaining to religion, with the exception of Islamic law and administration of justice, which are under the jurisdiction of the Sha'raah courts and muftis. In addition, MAIN is responsible for the management of Islamic wealth, including zakat, waqf, baitulmal, and several other Islamic funds. There are 14 MAIN and Zakat Management Agency (AMZ) in Malaysia.

Table 1 below are the list of MAIN and AMZ for each state in Malaysia.

Table 1

List of MAIN and AMZ in Malaysia

State Islamic Religious Council (MAIN)	Zakat Management Agency (AMZ)
Majlis Agama Islam Wilayah Persekutuan (MAIWP)	Pusat Pungutan Zakat Wilayah Persekutuan (PPZ) Majlis Agama Islam Wilayah Persekutuan (MAIWP) : Distribution
Majlis Agama Islam Selangor (MAIS)	Lembaga Zakat Selangor (LZS)
Majlis Agama Islam Negeri Sembilan (MAINS)	Majlis Agama Islam Negeri Sembilan (MAINS)
Majlis Agama Islam Melaka (MAIM)	Zakat Melaka (ZM) Majlis Agama Islam Melaka (MAIM): Distribution
Majlis Agama Islam Johor (MAIJ)	Majlis Agama Islam Negeri Johor (MAIJ)
Majlis Ugama Islam Pahang (MUIP)	Pusat Kutipan Zakat Pahang (PKZP) Majlis Ugama Islam dan Adat Resam Melayu Pahang (MUIP): Distribution
Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM)	Majlis Agama Islam dan Adat Melayu Terengganu (MAIDAM)
Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK)	Majlis Agama Islam dan Adat Istiadat Melayu Kelantan (MAIK)
Majlis Agama Islam dan Adat Melayu Perlis (MAIPs)	Majlis Agama Islam dan Adat Melayu Perlis (MAIPs)
Majlis Agama Islam Kedah (MAIK)	Lembaga Zakat Negeri Kedah (LNZK)
Majlis Agama Islam dan Adat Melayu Perak (MAIPk)	Majlis Agama Islam dan Adat Melayu Perak (MAIPk)
Majlis Agama Islam Pulau Pinang (MAIPP)	Zakat Pulau Pinang (ZPP)
Majlis Ugama Islam Sabah (MUIS)	Perbadanan Baitulmal Negeri Sabah (PBNS)
Majlis Islam Sarawak (MIS)	Tabung Baitulmal Sarawak (TBS)

Sources: Official portal department of Awqaf, Zakat and Hajj (JAWHAR)

This list of Zakat Management Agency for 13 states and federal territories in Malaysia was consistent with Al-Habshi (2005) as cited in Yuniar et al (2021) , who mentions the fundamental premise of zakat, which is that the zakat institution has to be formed first inside Muslim society in a well-organized manner.

The existent of Zakat Management Agency for each state and federal territories play a greater role to manage zakat collection and distribution. A good zakat management in terms of collection and distribution in accordance with the law and the environment of dynamic socio-economic development could aid zakat in expanding and achieving its fundamental objective (Fahlefiz et al., 2019). The effectiveness and efficiency of a zakat institution's management was one of the primary factors that determined how successful the institution was. Zakat and other forms of charitable donations create an increase in demand, both during and after the Covid-19 outbreak. The government of Malaysia implemented the Movement Control Order in an effort to halt the spread of the Covid-19 disease (MCO). As a result, the majority of the day-to-day work and lifestyle routines across all sectors, including zakat institutions, were negatively impacted. The manual transaction procedure of collecting and distributing zakat

was disrupted. This had an impact. Despite this, the role that zakat institutions played during COVID-19 was substantial due to the great number of underprivileged people who were unable to meet their fundamental needs. As a result, the collecting of zakat is becoming an increasingly critical issue in the Muslim world, and it should be managed properly to ensure that both donors and beneficiaries are treated in an equitable manner. This study looked at research papers that were found in the Scopus database in order to systematically review the previous zakat-related literature. The study looks at articles that were published between 1964 and 2022. In order to do an analysis of the data, the study makes use of descriptive statistics and VOSviewer software.

Literature Review

Zakat is a fundamental obligation under Islam and a necessary component of establishing an economic community (Abdelaziz et al., 2016). Zakat is a term that translates as cleansing, expansion, or growth. Meanwhile, zakat's literal meaning is that it can be used to purify one's wealth. This increases one's wealth not only materially but also spiritually, as paying zakat results in an increase in Allah SWT's blessings (Muneeza & Nadwi, 2019; Obaidullah & Abdul Manap, 2017). Zakat may also benefit those who are unable to meet their basic needs independently, such as orphans, widows, disabled people, and the impoverished (Fahlefi et al., 2019). In order to cater different group of zakat payer, variety of platform been introduced by SIRC to make a Muslim people easily paid their obligations without any excuses. Sakka & Qulub (2019) assert that online zakat enables muzakki to distribute their zakat without physically present. One method is to make zakat payments via ATMs, the internet, websites, and zakat providers (Fintech). Fintech is an acronym for financial technology. It consists of two words: financial and technology. In its simplest form, financial technology is an innovation that integrates modern technology into the field of financial services (Ulya, 2018).

As a zakat administrator (amil), SIRC is in charge of collecting and disbursing zakat, which includes promoting zakat awareness, setting up a mechanism for zakat payments, and overseeing zakat distribution to Asnaf (the poor mentioned in the Quran). SIRC's duty has been broadened to include the development of the Asnaf in an effort to alter their lives and enable them to become self-sufficient and hence zakat contributors. As Malaysia's Zakat institutions, SIRC has previously provided direct aid to the Asnaf through a range of aid programmes. Among others, there are financial programmes for education, business, the disabled, housing, boating equipment, and machinery. Even though the majority of SIRC's in Malaysia have made various efforts to fulfil their responsibility as Zakat administrator or trustee, the institutions continue to confront challenges and barriers in ensuring that the Zakat fund adequately covers all Asnaf.

In addition, the public has an unfavourable view of the SIRC's efficiency in managing Zakat funds, with a focus on Zakat collection and distribution. According to Internet World Stats, Malaysia had 26,353,017 internet users with an 81.4 percent penetration rate in June 2019. (International Water Supply, 2020). This statistic illustrates the extent to which Malaysians have used information and communication technologies. Moreover, Industrial Revolution 4.0 has manifested in a number of wealthy nations as well as emerging economies, including China and India (Abdullah et al., 2017). Consequently, Malaysia has already embraced this change, led by government organisations such as the Malaysian Digital Economy Corporation (MDEC) (Abdullah et al., 2017).

Thus, it is possible to access the Internet using both a mobile device and a PC or other supporting device. Globally, Internet or mobile banking, online shopping, and online trading are expanding rapidly. Mobile banking is used to check account balances, pay bills, and access other financial services, such as peer-to-peer lending and mobile payments (Ali et al., 2018; Goh et al., 2014). In addition to its other features, the mobile phone offers an abundance of applications. It can be used to communicate and do business through numerous methods (Abdullah et al., 2017). Consequently, it is possible that the percentage of mobile and internet users will surpass 90 percent in the near future.

As the number of internet users in Malaysia continues to rise, the country is entering an era of more rapid innovation adoption, made possible by the Fourth Industrial Revolution (fourth industrial revolution) (Abdullah et al., 2017). Therefore, technological innovation in the form of mobile or internet banking (in terms of zakat fund collection and distribution) may give greater flexibility, user-friendliness, cost savings, and accessibility from any location and at any time, thereby boosting the process's efficiency (Yahaya & Ahmad, 2019). Mobile banking enables remote residents to receive financial services at any time and from any location, which contributes to the formulation of regulatory and competition regulations as well as a comprehensive understanding of the core concept behind these services (Klein & Mayer, 2011).

In this technologically advanced era, zakat institutions must be able to deliver effective and efficient zakat administration services. In addition to the Pandemic of CoV-19, it is recommended that Malaysian zakat institutions improve their usage of digital zakat (Ninglasari & Muhammad, 2021).

Research Methods

The scientific-analytic approach to bibliometric analysis employs appropriate statistical techniques to examine a variety of published reading materials, including books, journals, and other publications. In library and information science, the bibliometric technique based on the creation of citation graphs is widely used. It is essentially a representation of the citations between works via a network or graph. Between 1964 and 2022, this study searched and extracted data from the scopus database. The search is conducted on the basis of the article's title.

TITLE-ABS-KEY ("Zakat " OR "Zakat Digitalization" OR "Zakat Optimization") AND (LIMIT-TO (OA , "all") OR LIMIT-TO (OA , "publisherfullgold") OR LIMIT-TO (OA , "publisherhybridgold") OR LIMIT-TO (OA , "publisherfree2read") OR LIMIT-TO (OA , "repository")) AND (LIMIT-TO (PUBYEAR , 2022) OR LIMIT-TO (PUBYEAR , 2021) OR LIMIT-TO (PUBYEAR , 2020) OR LIMIT-TO (PUBYEAR , 2019) OR LIMIT-TO (PUBYEAR , 2018) OR LIMIT-TO (PUBYEAR , 2017) OR LIMIT-TO (PUBYEAR , 2016) OR LIMIT-TO (PUBYEAR , 2015) OR LIMIT-TO (PUBYEAR , 2014) OR LIMIT-TO (PUBYEAR , 2013) OR LIMIT-TO (PUBYEAR , 2012) OR LIMIT-TO (PUBYEAR , 2011) OR LIMIT-TO (PUBYEAR , 2010) OR LIMIT-TO (PUBYEAR , 2009) OR LIMIT-TO (PUBYEAR , 2008) OR LIMIT-TO (PUBYEAR , 2007) OR LIMIT-TO (PUBYEAR , 2006) OR LIMIT-TO (PUBYEAR , 2005) OR LIMIT-TO (PUBYEAR , 2004) OR LIMIT-TO (PUBYEAR , 2003) OR LIMIT-TO (PUBYEAR , 2002) OR LIMIT-TO (PUBYEAR , 2001) OR LIMIT-TO (PUBYEAR , 2000) OR LIMIT-TO (PUBYEAR , 1999) OR LIMIT-TO (PUBYEAR , 1998) OR LIMIT-TO (PUBYEAR , 1997) OR LIMIT-TO (PUBYEAR , 1996) OR LIMIT-TO (PUBYEAR , 1994) OR LIMIT-TO (PUBYEAR , 1993) OR LIMIT-TO (PUBYEAR , 1992) OR LIMIT-TO (PUBYEAR , 1987) OR LIMIT-TO (PUBYEAR , 1983) OR LIMIT-TO (PUBYEAR , 1981) OR LIMIT-TO (PUBYEAR , 1969) OR LIMIT-TO (PUBYEAR , 1964))

The documents used in this study were retrieved from the scopus database and were published between 1964 and 2022. This database contains indexes to 690 journals. The topic search is capable of simultaneously retrieving information from the title, abstract, and keywords. The terms "zakat*" or "zakat digitalization," as well as "zakat optimization," were used in the searches. We limited our search to documents written in english. The following variables were examined: the type of document, the output, the source type, the subject areas, the country, and the institute, the title of the source, the keyword, and the h index. The analysis was conducted using microsoft excel. Numerous countries and institutions contributed significantly to the research, as determined by the location of at least one author's affiliation with the published papers.

Findings And Analysis

Documents Profiles

From 690 documents extracted from the Scopus database, this study examined the document profiles by computing the frequency of document types, source types and subject area. From paper with 69 publication.

Table 2 below showed that from 690 documents from year 1964 – 2022, articles were the most frequently published type of document with 490 publication and followed by conference paper with 69 publication.

Table 2

Document Type

Document Type	Total Publications (TP)	Percentage (%)
Article	490	71.01%
Conference Paper	69	10.00%
Book Chapter	67	9.71%
Review	41	5.94%
Book	10	1.45%

Conference Review	9	1.30%
Total	690	100.00

Table 3 shows the type of source of the data. More than half of the documents (529:76.67%) are journals, 72 (10.43%) documents are book, 67 (9.71%) documents are proceedings, 20 (2.90%) are book series and finally 2 (0.29%) documents are trade journal.

Table 3

Source Type

Source Type	Total Publications (TP)	Percentage (%)
Journal	529	76.67%
Book	72	10.43%
Conference Proceeding	67	9.71%
Book Series	20	2.90%
Trade Journal	2	0.29%
Total	690	100.00

In addition, the results revealed a lack of studies on zakat in the fields of nursing, chemistry, dentistry, immunology and microbiology; and veterinary.

Table 4 displays the number of documents that have been published throughout time in various fields of study. The findings revealed that the Social Sciences are covered by 280 papers in the Scopus database, followed by Business, Management, and Accounting with 218 documents, and Economics, Econometrics, and Finance with 213 documents.. In addition, the results revealed a lack of studies on zakat in the fields of nursing, chemistry, dentistry, immunology and microbiology; and veterinary.

Table 4

Subject Area

Subject Area	Total Publications (TP)	Percentage (%)
Social Sciences	280	0.41
Business, Management and Accounting	218	0.32
Economics, Econometrics and Finance	213	0.31
Arts and Humanities	169	0.24
Computer Science	78	0.11
Engineering	71	0.10
Environmental Science	33	0.05
Decision Sciences	29	0.04
Biochemistry, Genetics and Molecular Biology	18	0.03
Energy	18	0.03
Medicine	18	0.03
Mathematics	17	0.02
Multidisciplinary	15	0.02
Earth and Planetary Sciences	14	0.02
Physics and Astronomy	13	0.02

Pharmacology, Toxicology and Pharmaceutics	12	0.02
Agricultural and Biological Sciences	8	0.01
Materials Science	8	0.01
Chemical Engineering	5	0.01
Psychology	5	0.01
Nursing	2	0.00
Chemistry	1	0.00
Dentistry	1	0.00
Immunology and Microbiology	1	0.00
Veterinary	1	0.00

Keyword Analysis

Figure 1 presents a network visualization of the author’s keywords using by VOS viewer, a software tool for constructing and visualizing bibliometric networks. Based on data analysis, between 1964 and 2022, the term “zakat” appeared in 210 publications, while the term “Malaysia” appeared in 39 publications, the term “Islam” appeared in 38 publications, the term “poverty” appeared in 33 publications and the term “Indonesia” appeared in 26 publications. Zakat researchers tend to focus on the following topics: “zakat institutions” topic found in 12 zakat publication documents, “zakat distribution” topic has 13 frequencies, “zakat management” topic has 11 frequencies, “zakat institution” topic has 17 frequencies.

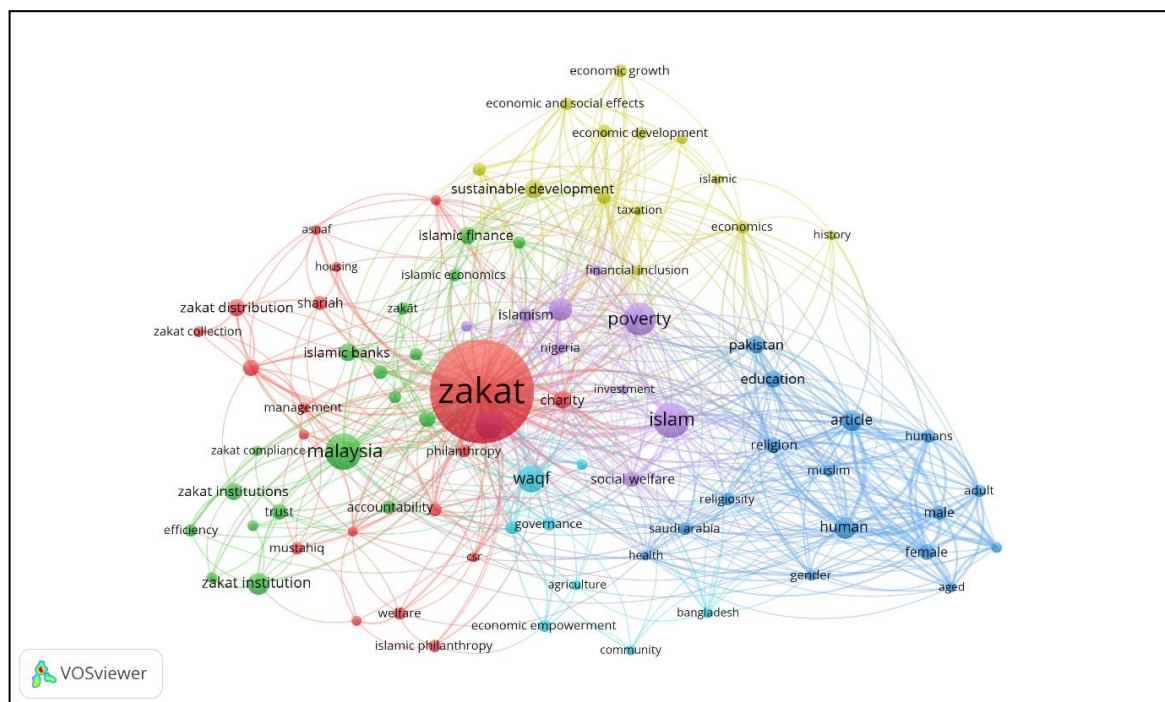


Figure 1: Network Visualization Map of the Author Keywords

Research Trends

The top quartile of the top ten journals as listed in Table 5 below indicated that Journal of Islamic Accounting and Business Research is the most active journal that published articles on zakat, zakat digitalization or zakat optimization with 26 total publications and also the most frequently cited by 195 articles. Years covered by Scopus from 2010 to the present. Following

that, the International Journal of Islamic and Middle Eastern Finance and Management ranks second, with 21 documents published with 144 citations between 2008 and 2022. Scopus years of coverage from 2008 to the present. Besides, the Gobar Journal Al-Thaqafah and International Journal of Innovation, Creativity, and Change ranks third and fourth, with 13 publications. Additionally, 11 documents from Iop Conference Series Earth and Environmental Science, and Journal of Critical Reviews.

Table 5

Most Active Source Title

No.	Source Title	TP	TC
1	Journal of Islamic Accounting and Business Research	26	195
2	International Journal of Islamic and Middle Eastern Finance And Management	21	144
3	Global Journal Al Thaqafah	13	39
4	International Journal of Innovation Creativity and Change	13	23
5	Iop Conference Series Earth and Environmental Science	11	69
6	Journal of Critical Reviews	11	60
7	Advanced Science Letters	10	48
8	Al Shajarah	9	25
9	Jurnal Ekonomi Malaysia	9	19
10	International Journal of Supply Chain Management	8	3

Publication Year and Annual Growth

Table 6 summarizes the total number of publications and citations over the last 58 years (1964 to 2022). Between 1964 and 2022, 690 documents were published. The growth on the related publication started with 11 publications in year 1964, but the following year 1969 until 2009 the growth a bit slow, but it starts picking up in 2011 with 17 publication and 2132 total citation. The highest number of publications is observed in 2020, with a total of 110 publication.

Table 6

Publication by Year and Annual Growth

Year	TP	TC	C/P	h
2022	11	107	0.91	6
2021	97	483	3.50	11
2020	110	625	4.77	12
2019	100	944	7.15	15
2018	68	983	9.10	17
2017	62	1123	13.06	16
2016	38	1338	13.38	17
2015	31	1020	8.87	17
2014	35	1232	11.30	18

2013	25	1704	16.23	22
2012	30	1541	16.57	19
2011	17	2132	25.08	20
2010	11	1077	13.99	17
2009	6	2538	39.05	22
2008	5	1676	19.26	19
2007	3	2190	28.44	22
2006	2	1555	18.73	21
2005	1	1057	15.10	18
2004	2	1388	25.70	20
2003	6	1274	24.04	16
2002	4	561	12.75	13
2001	3	956	23.90	14
2000	3	847	21.72	16
1999	1	661	12.71	13
1998	1	1047	20.94	10
1997	4	557	13.93	11
1996	2	303	11.22	11
1994	2	830	25.15	13
1993	3	299	9.06	7
1992	1	222	8.54	9
1991	1	105	5.83	6
1987	1	299	33.22	4
1983	1	69	11.50	1
1981	1	53	5.30	3
1969	1	144	18.00	3
1964	11	63	12.60	3
Total	690			

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication; h=h-index

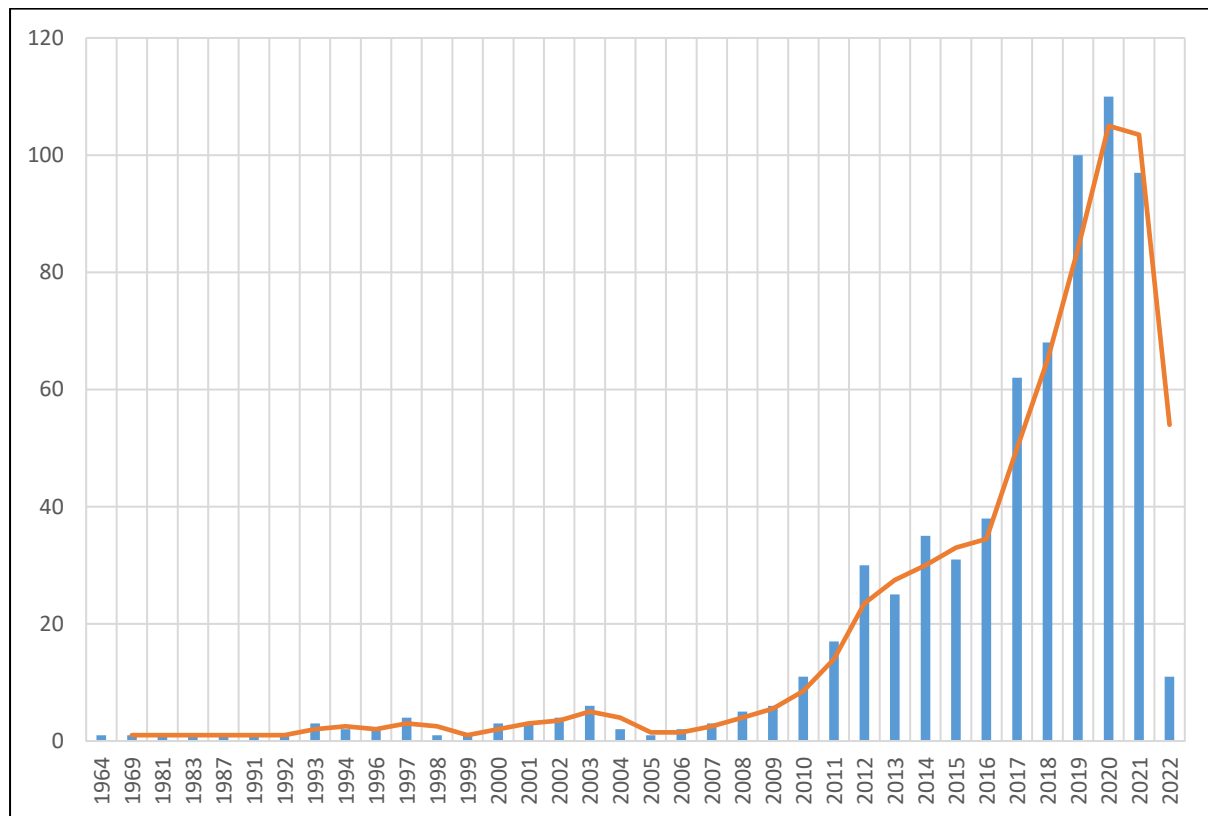


Figure 2: Total Publications and Citations by Year

Figure 2 showed the trend of annual growth of publication and citation from year 1964 until 2022. The number of publications drastically increased by 47% in year 2019 and onward. In addition to the Covid-19 epidemic, the digitalization of zakat has become a prominent research topic.

Geographical and Institution Distribution of Publication

Table 7 summarizes the most significant country or territory contribute to the publication. Malaysia, with 268 documents, has the most by country or territory. Indonesia comes in second place with 173 records. United States, on the other hand, comes in third place with 34 documents. Additionally, with 32 documents, Saudi Arabia is ranked fourth. Additionally, with 30 and 29 documents, the Pakistan and United Kingdom are ranked fifth and sixth, respectively. The highest total citations are publications from United Kingdom with 3488 citations and followed by Indonesia (3437 citation), United States (2359 citation) and Malaysia (1705 citation).

Table 7

20 Countries Contributed to the Publication

Country	TP	%	TC	C/P	h
Malaysia	268	38.84%	1705	16.85	63
Indonesia	173	25.07%	3437	15.14	31
United States	34	4.93%	2359	17.09	27
Saudi Arabia	32	4.64%	1174	9.87	18
Pakistan	30	4.35%	1579	13.50	19
United Kingdom	29	4.20%	3488	30.33	24

India	13	1.88%	1491	24.05	17
Nigeria	13	1.88%	588	11.31	13
United Arab Emirates	12	1.74%	415	8.14	10
Australia	10	1.45%	653	13.33	14
Bahrain	10	1.45%	1129	24.54	17
Brunei Darussalam	10	1.45%	930	26.57	12
Russian Federation	9	1.30%	317	10.57	10
Turkey	9	1.30%	110	3.93	6
Bangladesh	7	1.01%	518	18.50	13
Morocco	7	1.01%	125	5.21	8
Oman	6	0.87%	391	16.29	9
Thailand	5	0.72%	342	14.87	8
Tunisia	5	0.72%	63	3.00	4
Yemen	21	0.72%	161	7.67	7

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication; h=h-index.

As illustrated in Table 8 below, Universiti Utara Malaysia has the most documents by affiliation, with 57. Following that, with 48 documents, the International Islamic University of Malaysia is ranked second. Universiti Kebangsaan Malaysia, on the other hand, has the third-highest number of documents, at 39. Additionally, Universiti Teknologi MARA has the fourth-highest number of documents with 39, while Universiti Sains Islam Malaysia has the fifth-highest number with 23. The most frequently cited was publication from Universiti Kebangsaan Malaysia with a total of 708 citations, followed by Universiti Utara Malaysia and Universiti Sains Malaysia.

Table 8

Top Ten Most Influential Institutions with Minimum of Thirteen Publications

Institution	Country	TP	TC	C/P	h
Universiti Utara Malaysia	Malaysia	57	575	26.136	11
International Islamic University Malaysia	Malaysia	48	331	15.762	10
Universiti Kebangsaan Malaysia	Malaysia	39	708	37.263	14
Universiti Teknologi MARA	Malaysia	39	173	9.1053	8
College of Business, Universiti Utara Malaysia	Malaysia	25	601	35.353	10
Universiti Sains Islam Malaysia	Malaysia	23	220	13.75	8

Universitas Indonesia	Indonesia	21	306	20.4	9
Universiti Sains Malaysia	Malaysia	18	536	35.733	11
Universitas Airlangga	Indonesia	16	123	9.4615	6
Universiti Malaya	Malaysia	15	370	28.462	8

Notes: TP=total number of publications; TC=total citations; C/P=average citations per publication; h=h-index

Citation Analysis

Table 9 below shows total number of citation with average citation per year, per paper and per author. The result indicated that, there are 20,971 citation reported in 58 years (1964 – 2022) for 690 articles.

Table 9

Citations Metrics

METRICS	DATA
PUBLICATION YEARS	1964-2022
CITATION YEARS	58 (1964-2022)
PAPERS	690
CITATIONS	20971
CITATIONS/YEAR	361.57
CITATIONS/PAPER	30.39%
CITATIONS/AUTHOR	14.64%
PAPERS/AUTHOR	48.18%
H_INDEX	78
G_INDEX	127

Meanwhile, Table 10 below discloses top 10 highly cited articles reported by Scopus. The document entitled “Developing service quality index for zakat institution” by Wahab et al (2016) has the highest number of citation which is 94 citation. Followed paper by Saad R.A.J and Farouk A.U. entitled A comprehensive review of barriers to a functional Zakat system in Nigeria: What needs to be done? That was published in 2019 has 84 citations.

Table 10

Top 10 Highly Cited Articles

No	Authors	Title	Year	TC
1	Wahab N.A., Zainol Z., Abu Bakar M., Ibrahim A.Z., Minhaj N.	Developing Service Quality Index For Zakat Institutions	2016	94
2	Saad R.A.J., Farouk A.U.	A comprehensive review of barriers to a functional Zakat system in Nigeria: What needs to be done?	2019	84
3	Ahmad S., Md. Nor N.G., Daud Z.	Tax-based modeling of zakat compliance	2011	57

4	Johari, F., Ab. Aziz, M. R., Ibrahim, M. F., & Mohd Ali, A. F.	Zakat distribution and programme for sustaining muallaf belief and thought	2013	44
5	Wahid, H.& Ahmad, S. & Mohd N., Mohd A., & Abd Rashid	Financial management and zakat distribution efficiency performance: A comparison among state islamic religious council in Malaysia	2017	36
6	Sawandi N.	The Missing Link in Zakat Management: A Systematic Literature Review and Bibliometric Analysis	2021	23
7	Ismail A.G., Farah, J., & Shafiai. M.	Compliance behaviour on Zakat donation: A qualitative approach	2019	22
8	Lubis M., Lubis, Arif & Almaarif, A.	Comparison of the Approach in the Zakat Management System	2019	20
9	Shaikh S.A.	Towards an integrative framework for understanding Muslim consumption behaviour	2017	9
10	Widiastuti T.	Evaluating the Impact of Zakat on Asnaf's Welfare	2020	8

Notes: TC=total citations

Conclusion

Zakat is a topic that is constantly the subject of investigation. Since zakat is one of the five pillars and it was a fundamental requirement for Muslims, it appears that there are still a great deal of concerns to be resolved. In addition to the CoV19 pandemic, the importance and demand for zakat are growing. The introduction of the government's Movement Control Order (MCO) on March 18, 2020 had a negative effect on daily commercial activity. During MCO, the majority of individuals struggled to survive, and some lost their jobs, had their salaries garnished, and were forced to shut down their businesses. According to (Amnan, 2021), the poverty rate in Malaysia rise from 5.6% in 2019 to 8.4% in 2020, and the number of Malaysian households also increase from 405,000 in 2019 to 640,000 in 2020. In addition, according to the Malaysian department of statistics, the greatest unemployment rate was 5.10 percent, affecting 791 thousand people (Hasbulah, Asni, Mohammed Noor, & Wan Halim, 2022). This is the second phase after the implementation of MCO. The rate has decreased by 4% in the third phase of 2020 and climbed to 4.8% in the fourth phase of 2020, as well as the first and second phases of 2021. The minimal unemployment rate of 745 thousand indicates that the number of individuals entitled to receive zakat is rising (Shaharin et al., 2021). As a result, the zakat institution should to serve the role of collecting and distributing zakat funds to the appropriate person in a manner that is both secure and easy to access.

This study review literature related to zakat and management. In analysing the literature, this study used descriptive statistics and VOS viewer software in analysing the data. This study covers articles published in Scopus database journals during 1964 – 2022 period. 690 papers been analysed based on some criteria such as documents profiles, keyword analysis, research trends, publication years, geographical & institution distribution of publication and citation analysis.

This study demonstrates that research on zakat involves multiple fields of study and is connected to a social phenomenon that is associated with the establishment of zakat. However, despite the fact that significant progress has been made in the administration of zakat in terms of infrastructure, human capital, delivery system, and governance transparency, there are still issues that need to be addressed to ensure that the administration of zakat is on track to eliminate poverty and raise people's standard of living on a national and international scale. As a result, zakat research and technology have become closely related to Islamic economic and financial study and are expanding swiftly. Consequently, Islamic economic and financial research requires comprehensive research on zakat and technology.

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