

The Development of Zakat Literature: A Systematic Review and Paths for Future Research

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ABSTRACT

This study examines the development of research trends in zakat-related articles published in reputable journals indexed by Scopus between 1969 and 2023. The analysis focuses on trends in keywords, journals, and research paths for 478 publications on zakat literature. The results of the systematic review analysis mapping are then reviewed in considerable detail to examine the zakat literature development strategies that can be utilized by the scholar. This study constructs bibliometric maps using descriptive statistical approaches and bibliometric analysis with the biblioshiny R program. The study presents eight research paths based on the results of co-occurrence network analysis on keyword cluster mapping, which can be used as a conceptual structure map. Following the development of a conceptual framework that depicts the entire picture, potential areas of research have been suggested. This study will assist policymakers, regulators, and academics in understanding the fundamentals of zakat literature and identifying pertinent areas for further research.

Keywords: Zakat, Systematic Review, Research Paths, Bibliometric, R.

JEL: D31, I31, I38

INTRODUCTION

As a socio-economic institution founded in the 7th century, zakat is the first fiscal system in the world. It is one of the fundamental pillars of Islam which is closely related to the economic and financial system (Akmal et al., 2020). In its basic principle, zakat is described as a mandatory, obligation, and absolute order for every Muslim (*muzakki*) to pay 2.5% of their wealth to assist the needy (*mustahik*). Even though zakat was only a religion instrumental for the Muslim community concerning human welfare, it has tremendous potential not only for its followers but also for humanity in broader perception. In the economy, zakat has a broad benefit on both macro and micro scales. In the macro-economy, zakat can be

a fiscal policy instrument in a country or a public sphere of Islam. While in the micro-economy, zakat can play an essential role in the allocation or distribution of zakat to the recipient (Suprayitno, 2020).

There have been several previous studies that examine the effect of zakat on the economy (Metwally, 1983; Beik, 2013; Fadila, 2019). Overall, the result shows the similarities that zakat has a positive impact on some economic indicators. Metwally (1983) found that zakat can increase the aggregate consumption of *mustahik*, since the Marginal Propensity to Consume (MPC) of the zakat payers is lower than zakat recipients. This study proves that the zakat expenditure has a role in the national income determination, the higher the zakat expenditures the higher the increase in the equilibrium output. Then, Beik (2013)

examines the comparison of household income with and without the distribution of zakat in DKI Jakarta Province. He found that 40% of the poorest groups of people only enjoyed 18,1% of their income without the distribution of zakat, while 20% of the richest groups enjoyed 42,6% of their income. Then with the distribution of zakat, 40% of the poorest groups of people enjoy 20% of income, while 20% of the richest groups enjoy 40.5% of income. Goes along with it, Fadhila (2019), found a correlation between zakat distribution and Gini Index. Using the Pearson analysis, he found that the correlation coefficient value of -0.786 indicates that there is a strong correlation between the distribution of zakat and the Gini index. It also has an inversely proportional direction, when the distribution of zakat has increased, then the Gini index decreases and vice versa.

The zakat development and its impact on the economy attract researchers to expand the zakat literature. In the last few years, the research on bibliometric analysis regarding the zakat literature has been growing significantly general (Ab Rahman et al., 2021; Alshater et al., 2021; Supriani et al., 2021; Handoko et al., 2022; Apriliah et al., 2022; Wahyudi et al., 2022; Rusydiana & As-Salafiyah, 2021; Hudaefi & Beik, 2020; Yuniar et al., 2021; Nailah & Rusydiana, 2021; Uyob, 2020; Salman et al., 2022).

This research continues to evaluate the zakat literature through bibliometric analysis methods using quantitative and statistical approaches to generate distribution patterns of articles in certain issues and periods. The purpose of this study is to gain a deeper understanding of the actual zakat literature by extending the time span of the observation and finding out the map of research development on zakat. Furthermore, this study expands the scope of research on reputable journals that have been indexed by Scopus. This is critical in assisting academics in making recommendations for future study in the

field of zakat. This paper is structured as follows. Section 1 provides the background of the study, section 2 discusses some previous studies related to bibliographic analysis in terms of zakat, section 3 explains the methodology used in this study, section 4 discusses the finding of the study, then the final section concludes the study.

LITERATURE REVIEW

Bibliometric analysis is research that employs quantitative and statistical techniques to produce patterns of article distribution in particular issues and time periods (Marti Parreno et al., 2016). According to Sweileh et al., (2017), Bibliometrics analysis is now popular as a research method to present the trends and impact of the study. Bibliometric mapping is a research topic in the bibliometric field (Borner et al., 2003). The design of the bibliometric map and the graphical display of the map are two distinct bibliometric features. In addition, the creation of bibliometric maps has garnered the greatest concern in the bibliometric literature.

Several applications of bibliometric studies related to zakat have been conducted by various researchers, whereby most of the studies focused on the development of zakat literature in general (Ab Rahman et al., 2021; Alshater et al., 2021; Supriani et al., 2021; Handoko et al., 2022; Apriliah et al., 2022; Wahyudi et al., 2022). Ab Rahman, et.al (2021) analyzed the development of zakat research in the Scopus database using the VOSviewer. This study found that zakat research is multidisciplinary and connected to the social phenomenon. Then, Apriliah, et.al (2022) evaluated the previous trends on zakat by analyzing 87 articles published in Scopus between 2009-2020. This study uses the bibliometric method and Systematic Literature Review (SLR) as the research method, and VOSviewer software and Publish or Perish as the measurement

tool. From this study, it is known that three sub-themes dominated the zakat research, namely the Implementation of zakat in alleviating poverty, zakat compliance, and distribution of zakat funds. Furthermore, Wahyudi, et.al (2022) conducted a bibliometric analysis of 405 scientific papers on zakat recorded in the Scopus database until 2021 using Microsoft Excel, VOSviewer, and Publish or Perish. This study found that the five countries that have contributed significantly to the development of cooperative zakat research are Malaysia, Indonesia, the United States, Saudi Arabia, and Britain.

In addition, some researchers focused to analyse the zakat literature in a specific form such as zakat on covid-19 (Rusydia & As-Salafiyah, 2021; Hudaefi & Beik, 2020), zakat and technology (Yuniar et al., 2021; Nailah & Rusydia, 2021), zakat accounting (Uyob, 2020) and productive zakat (Salman et al., 2022). Rusydia & As-Salafiyah (2021) investigated the development of zakat and its role in the covid-19 pandemic published by journals using scientometric analysis. The result showed that the most popular journals related to this topic are the Journal of Islamic Accounting and Business Research and the International Conference of Zakat (ICONZ) Proceedings. Then, Salman et al., (2022) reviewed the past 10 years of research related to the zakat productive using Publish or Perish search software. This study found that the studies related to productive zakat are still limited in the last 10 years and need to be continued.

METHODOLOGY

This study analyzes research journals related to Zakat from 1969-2023. These journals are obtained or accessed online from published journals. The methodology used in this research is a qualitative method approach with descriptive statistics of the literature study of 478 publications related

to Zakat. The qualitative research method is a research method based on the philosophy of postpositivism which is used to examine the condition of natural objects, (as opposed to experimentation) where the researcher is the key instrument. The data collection technique is done by triangulation (combined), the data analysis is inductive/qualitative, and the results of qualitative research emphasize meaning rather than generalization (Sugiyono: 2008).

Then, this research was continued with bibliometric analysis. Bibliometric studies in information science are studies that can reveal patterns of document use, development of literature, or sources of information in a subject area. Bibliometrics includes two types of studies, namely descriptive studies, and evaluative studies. Descriptive studies analyze the productivity of articles, books, and other formats by looking at authorship patterns such as the gender of the author, the type of work of the author, the level of collaboration, the productivity of the author, the institution where the author works, and the subject of the article. Evaluative studies analyze the use of literature made by counting references or citations in research articles, books, or other formats (Pattah, 2013). For the stages in this bibliometric research, the following is a detailed description of the process and a description of each stage.

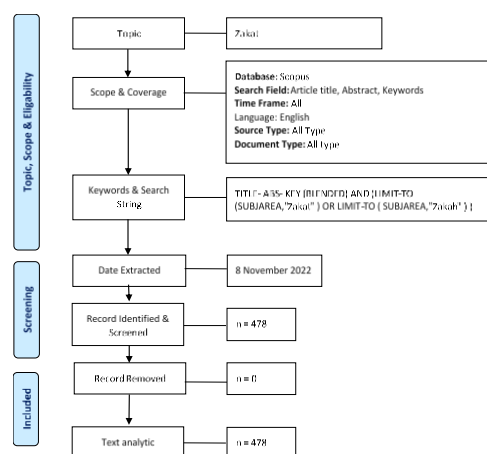


Figure 1. Procedure of Research

Source: Zakaria et al., (2020), modified

The procedure for conducting the evaluation was carried out on November 8, 2022. Figure 1 illustrates the three processes involved in the systematic process of identifying research papers. These steps are referred to as eligibility, screening, and inclusion, respectively. The research questions that were presented earlier will serve as the basis for the selection of the keywords that will be utilized in this investigation. In order to get a sense of what constitutes excellent governance, some broad statistics taken from the dataset are presented. All articles that, from the perspective of text analysis, satisfy the request that was made on Request.

The research documents were then analyzed with the free software known as biblioshiny, which is supported by the R environment (CRAN, The Comprehensive R Archive Network, <https://cran.r-project.org/>). This software offers a set of tools for conducting quantitative research in the fields of scientometrics and bibliometrics. (Aria & Cucurrolo, 2017). The creation of bibliometric maps is consistently cited as the primary focus of attention in published works on bibliometrics. (Ahlgren et al., 2003) conducted research that related the effect of differences on similarity measurements, and they examined them using various mapping methodologies (Boyack et al., 2005). In addition, the findings of the bibliometrics mapping that are associated with "words" will be subjected to textual analysis.

RESULT AND ANALYSIS

Most Relevant Word

The most relevant word analysis was carried out on the keywords from each document, where there were a number of words with an occurrence quantity ranging from 0 to 2767 times. The term "Zakat" was utilized in the study collection to find the 25

most relevant words, which are displayed in the image that can be found above.

The word "zakat" itself is the top term with the maximum number of occurrences and the word that is most relevant to the keyword "zakat." The word "zakat" has been found 2767 times. In relation to the topic of Zakat, the term "study" has been used 727 times, making it the second most relevant word overall. Furthermore, the words "Islamic" and "research" are the third and fourth most relevant words concerning the topic of zakat, with the word occurring a total of 407 and 370 times respectively.

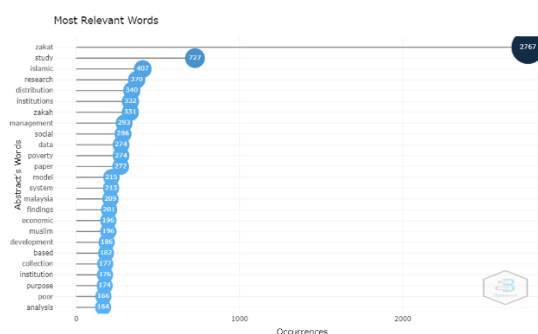


Figure 2. Most Relevant Word

Research on zakat is essential for Muslims to understand their obligation to pay zakat as one of Islam's pillars. In addition, it can raise awareness of the importance of maximizing zakat funds for reducing poverty and enhancing the welfare of society. Institutional ties of zakat are based on a strong legal framework, so as to promote public knowledge and faith in paying zakat, which will then be controlled and given to those entitled to receive it (*ashnaf*). According to Rusydiana and Al-Farisi (2016), in their study titled "Literature Study on Zakat Research," the use of descriptive research methods to answer the phenomena of zakat in a certain country still dominates their research methodologies. This has the potential to encourage more quantitative studies on zakat.

Three Field Plot

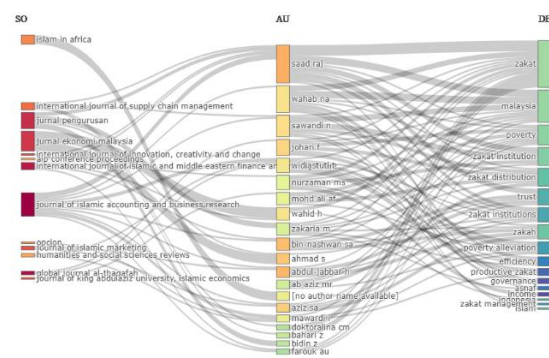


Figure 3. Three Fields Plot

The Three Fields Plot depicts three components: a list of journal titles, authors, and subjects. The relationship between the three fields is depicted in gray ribbons, which start at the name of the journal, continue to the author, and finish at the topic of each author's article. The size of the rectangle of each item shows the number of connected papers. The items on the left are the name of the journals. The plot identified thirteen journals. The journal that published the most papers on this topic is the Journal of Islamic Accounting and Business Research, represented by a red rectangle and linked to several authors, including Saad Raj, Wahab NA, Sawandi N, Widiastuti, etc. The center field is comprised of the names of authors. Authors such as, Saad Raj, Wahab NA, Sawandi N, Johari F, Widiastuti, Nurzaman MS, Mohd. Ali AF, Wahid A, Zakaria M, bin Nashwan NA, Ahmad S, Abdul Jabbar H, Ab Aziz MR, Aziz SA, Mawardi I, Doktoralina CM, Bihari Z, Bidin Z, and Farouk AU, have published articles in reputable journals on the left field. Some authors, however, have no links to any journal, namely Ab Aziz MR. In this plot, the top 20 authors are listed. Additionally, each author is linked to the right field, which lists the terms associated with the most prevalent subjects. Finally, each subject is linked to the country that publishes on that subject. There are nineteen keyword themes listed, and "Zakat" is the most prevalent, as demonstrated by the size of the green rectangle, which dwarfs the other rectangles. In addition to zakat, this plot

contains several other standard terms, such as "Malaysia" and "poverty". It appears that nearly all registered writers utilize the topic of zakat in their respective authors, which is consistent with this study's focus on scholarly works on the zakat research.

Trend Topics

Based on the results of the analysis of the document titles in research on the issue of Zakat, topic trends are also a crucial component of this investigation. Where the image below provides an overview of the evolution of zakat-related topics over time, divided by year, so that it is clear which topics have been used for a long time and which have been used more recently. This topic's trend additionally takes into account the frequency value of each word as indicated by the log axis.

In addition to considering the annual trend, the formation of topics is also influenced by the frequency of the number of terms that appear in zakat-related research themes. The higher the bar, the more frequently the word is used, whereas the further to the right, the more recently it has been used. Since 2010, the development of the zakat theme has accelerated significantly.

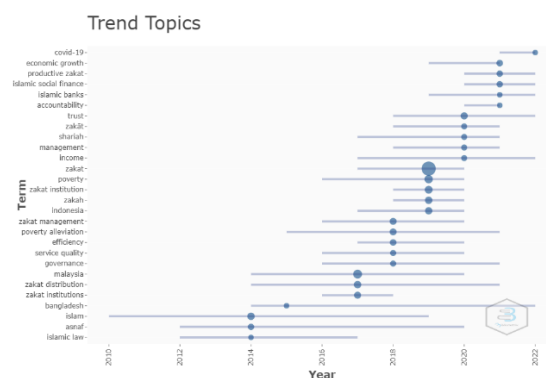


Figure 4. Trend Topics

According to the data described in the image, the most recent and frequently used themes are related to the issue of zakat, namely covid-19, economic growth, productive zakat, Islamic social finance, and Islamic banking. Hudaefi and Beik

(2021) wrote the journal "Digital zakat campaign at time of the Covid-19 outbreak in Indonesia: a netnographic research". The study discusses the methods used during the COVID-19 outbreak with a case of BAZNAS RI. The authors' zakat distribution node for COVID-19 alleviation emphasizes the need for a defined zakat institution in realizing zakat's role in dealing with socioeconomic difficulties.

Word Cloud

Furthermore, words related to the study on the topic of Zakat will be presented in the title of the paper as a word cloud. The word cloud is a visual representation of the terms that frequently appear in the data collection of articles studied with the keywords "zakat" from the title. The word cloud shows an overview of words represented in various sizes based on the number of words that appear. The word cloud's placement is random, but the dominant words are positioned in the middle so that they are more noticeable with a relatively greater size. The word cloud results in this study were derived by an analysis of document titles.



Figure 5. Word Cloud

According to the results of an image analysis of the document's title, the most frequent words are related to zakat, mainly zakat, Indonesia, and sustainable development. The majority of contemporary study on zakat focuses on "sustainable development." This is due to the tight relationship between the term "sustainable development" and contemporary economic issues in society.

Alfiani & Akbar (2020) research titled "Exploring Strategies to Enhance Zakat Role to Support Sustainable Development Goals (SDGs)". According to them, the mobilization of Zakat has the ability to assist in the achievement of welfare goals through a variety of activities. Therefore, Zakat can contribute positively to the attainment of the Sustainable Development Goals (SDGs). There is a connection between *Maqashid Sharia* as a goal framework for Zakat and the Sustainable Development Goals. Invariably, the types of activities implemented by zakat organizations will have a direct impact on the attainment of the SDGs.

Thematic Map

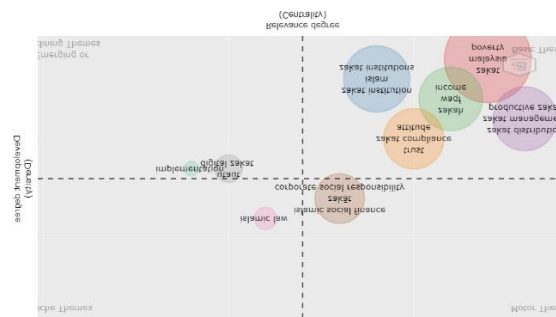


Figure 6. Thematic Map

Thematic Map illustrates density and centrality, classified into four topological regions. These outcomes result from a semi-automatic system that assessed the titles of all the references in the database and additional relevant keywords (besides the author's keywords) to capture more variations. The upper right quadrant includes the "driving" themes, namely "Islamic social finance, zakat, and corporate social responsibility" These themes hold a high significance. Hence future studies should expand on these subjects. "Islamic law" is underreported but undergoing rapid development, as demonstrated by its high density but low centrality in the upper left quadrant. The lower left quadrant includes "implementation, utaut, and digital zakat"

efficient that Zakat was distributed to all needed minorities in society to get Zakat funds within an area or province (Nadzri et al., 2012). It is apparent that the Zakat system can play a significant role in improving social well-being if adequate mechanisms and administration are in place to channel Zakat funds in that direction. However, due to the expansion of the life cycle and the difficulty in achieving social welfare in our modern time, there is a need for establishing complex systems to assist effective distribution channels. In this context, contemporary Muslim scholars must debate legal concerns and the validity of the proposed Zakat framework distribution from various schools of thought (Askari, Iqbal, & Mirakhor, 2011).

Research path 2: Efficiency of Zakat Institution

The long history of the zakat institution suggests that it is a vital component of the Islamic economic system. The success of this organization, particularly in its early years, was made possible by trustworthy administration, which encouraged zakat payers to comply with zakat collectors (Beik, 2015). However, the role of modern zakat institutions is thought to be minor. Several experts argue that zakat has received insufficient attention to realize its promise of increasing the welfare of Muslim communities (al-Qaradawi, 2006). Despite the fact that a few Muslim countries, such as Saudi Arabia, have established formal zakat bodies run by the state, it is reported that they face significant challenges in ensuring zakat payers' compliance, which is essential for optimizing zakat effectiveness (Saad & Haniffa, 2014).

As a result, concerns about the ineffectiveness of contemporary zakat institutions have prompted researchers to examine issues and challenges related to enhancing zakat efficiency. Several studies, for example, have discussed issues impeding the effectiveness of zakat

institutions, such as the regulatory framework (Syakit et al., 2021); zakat management (Rosele et al., 2022; Tajuddin & Muhammad, 2021); and human resource quality (Hasan et al., 2019). Others discussed zakat institution efficiency and technology use (Nor et al., 2021; Ahmad & Yahaya, 2022); and the development of performance measurements for zakat institutions (Haryanto et al., 2020; Ryandono et al., 2021); and zakat payment compliance (Bin-Nashwan et al., 2020; Saad et al., 2020).

Recently, the quest for ways to improve the effectiveness of zakat institutions has sparked increased interest in governance and its relationship to other elements such as efficiency, performance, trust, and zakat payment compliance. The current study, on the other hand, focuses on the impact of governance as a whole concept on zakat payment compliance. These two notions are fundamental issues, whereas the others are secondary since they are related to them directly or indirectly.

Research path 3: Good Zakat Governance

In the framework of zakat institutions, good governance is critical. Zakat institutions, as public entities, must maintain public trust at all times, particularly in terms of their performance, administration, and provision of services. According to Hussain et al (2018), the level of trust among zakat payers in zakat institutions is low. A component contributing to the issue of low public trust is recognized as a deficit in the governance of the zakat institution. This study examines whether service quality is incorporated into the governance structure of zakat institutions in order to alleviate an existing issue. According to Amalia (2019), good governance is a critical issue in the operation of zakat institutions since zakat institutions are non-profit public organizations that the community trusts.

Research path 4: Zakat Compliance

In order to fully realize the impact of zakat, zakat institutions must attract more resources from zakat contributions. As a result, various studies have been conducted to investigate the elements that influence zakat compliance practices. Based on the various ways of zakat legal systems, a few zakat compliance models have been presented; whether it is a mandatory or voluntary payment. Saad and Haniffa (2014), for example, used the Theory of Reasoned Action (TRA) to investigate the impact of attitude and subjective norms on zakat compliance intention. The TRA is useful for understanding zakat compliance at an individual level as a voluntary act, but it does not cover the function of formal zakat institutions, which is required to realize zakat's macro aims. As a result, Muhammad (2016) proposed new elements influencing zakat compliance intention. These variables include mindset, the role of zakat administration, business profitability, and the age of the firm.

Khamis et al., (2011) have developed another model based on two economic theories: the Rational Choice Theory and the Expected Utility Theory. The model included six parameters that are likely to influence zakat compliance behavior: (i) religiosity, (ii) knowledge, (iii) length of business operation, (iv) organization factor, (v) government incentives, and (vi) law enforcement factor. Saad et al., (2020) have investigated the elements impacting the intention to comply with corporate zakat in a developing country. The partial least square structural equation modeling (PLS-SEM) technique was used to examine 524 responses. Intention to pay zakat is positively and significantly influenced by attitudes toward zakat evasion, moral reasoning, peer influence, zakat knowledge, zakat distribution, and perceived zakat board capital. Surprisingly, the execution of the zakat law was found to have a considerable detrimental effect on intention.

Research path 5: Accountability and Transparency

There are numerous institutions around the world that have published a financial reporting standard for Islamic financial institutions. We should mention the Accounting and Audit Organizations for Islamic Financial Institutions (AAOIFI), which was founded in 1999 and is headquartered in Bahrain (www.aaofii.com), the Islamic Financial Service Board (IFSB), which was founded in 2002 and is headquartered in Malaysia (www.ifsb.org), and the International Islamic Financial Market Standard (IIFM), which was founded in 2020 and is headquartered in Bahrain (www.iifm.net). According to a recent survey cited by Hassan et al., (2019), the financial standards published by all three institutions lack a socioeconomic viewpoint. As a result, it is critical to create such a standard for that specific purpose.

In addition to the findings of Hassan et al., (2019), we notice that there is one specific financial standard that discusses the socioeconomic aspect, namely Sharia standard No. 35 and Sharia SAFS No.109. AAOIFI issued the Sharia standard as a financial reporting standard. Meanwhile, IAI, situated in Jakarta, Indonesia, has issued Sharia SAFS No. 109 for zakat. Aside from that, we agree with Hassan et al., (2019) that it is difficult to discover financial reporting standards that take into account socioeconomic factors, and we explicitly mentioned zakat as an Islamic charitable fund. However, among those two criteria, Sharia SAFS No.109 is the only one that clearly mentions the zakat institution standard. Because Sharia guideline No. 35 discusses how an entity paid its zakat. SAFS Sharia No. 109, on the other hand, is a financial reporting standard for Zakat institutions.

Research path 6: Zakat as Corporate Social Responsibility

Companies that implement ethics will increase their financial success. Companies with a strong ethical identity tend to maintain a greater level of stakeholder satisfaction, which favorably influences the company's financial success (Faisal et al., 2020). Companies that breach ethical values, on the other hand, will lose customers' and investors' faith (Arfah et al., 2020). Ethically, the trust of stakeholders contributes to long-term financial performance (Ibrahim et al., 2020). In addition to Zakat's disclosure, another study claims that CSR as a corporate strategy demonstrates that ethics vary in the outcome, so it enhances stakeholder relationships positively while negatively affecting company relationships. Those in the negative category include violations of pollution rules, whereas items in the positive selection include business compliance and environmental care (Dentchev, 2004). According to the philanthropic viewpoint, corporations that implement CSR would improve the life quality of stakeholders (Usman, Andriyani, & Pambuko, 2019) and will benefit the community (Carroll, 1979). Islamic countries tend to emphasize religious values, and it may be explained that a shift in social order would occur if CSR practices are tied to zakat in ethical judgments (Ibrahim et al., 2020).

Companies in Islamic economies can successfully implement the core Shari'a Law of Zakat payment as a successful measure to create a CSR program. Javaid and Malkawi (2018) analyze the impact of corporate social responsibility (CSR) on corporate financial performance (CFP) using Zakat as a measure of CSR on a sample of 107 non-financial enterprises listed on the Saudi Arabia stock exchange from 2004 to 2013. The findings show a strong positive link between CSR (Zakat) and CFP. This implies that Zakat contributes favorably to both corporate

profitability and value and can be viewed as a win-win strategy for maximizing returns and improving performance while keeping society in mind.

Research path 7: Empowerment of Productive Zakat

Zakat distribution through productive empowerment programs is intended to have long-term socioeconomic consequences, such as micro-business financial assistance (Beik & Arsyianti, 2015). Receiving productive zakat allows receivers with micro-companies to use the funds or capital to expand or establish a business rather than spending it on everyday consumption. Expanding the production scale, entering a new market, and diversifying product offerings are all examples of development. Thus, in the long run, productive zakat has a greater impact on poverty alleviation than consumptive zakat. Zakat empowerment increases the utility of zakat, not only in terms of conformity to Islamic norms but also in terms of assisting the *mustahiq* in escaping poverty. According to Nafiah (2015), the use of productive zakat in the cattle business in Gresik city has a favorable effect on *Mustahiq's* well-being. *Mustahiq* had a rise in income and improved need fulfillment after participating in profitable zakat empowerment. This empirical conclusion backs up the findings of Effendi and Wirawan (2013), Andriati and Huda (2015), and Amsari & Nasution, (2019) who discovered that zakat empowerment had a beneficial effect on *mustahiq's* well-being.

Research path 8: Zakat Digital

Since digitalization and technologies have risen rapidly and social finance must be consistent with this growth, the zakat system must also be compatible with this development. The collection and distribution of zakat via fintech will undoubtedly aid in achieving the broader

goals of zakat. Similarly, the administration of zakat will find a better way to adapt to the changes and offer superior alternatives in the digital age. In this regard, Fahmi Ali Hudaefi (2021) observes that adopting the digitalization of zakat through fintech is on the rise and possesses greater potential. Moreover, according to numerous studies, the effective administration of zakat can contribute to its success in eradicating poverty and promoting socioeconomic justice, while also achieving the purposes of shariah in distributing wealth among the community.

The concept of digitization is currently a widely discussed topic in a variety of study domains, including research on zakat, and this trend will continue to expand as new information technology is developed. Therefore, zakat experts need to consider this subject a fertile ground for further investigation.

CONCLUSION

This study aims to identify 3478 Scopus-indexed journals published between 1969 to 2023, the research development map for the topic of Zakat. The keywords zakat, study, and Islamic are the most relevant to zakat-theme research. Several prominent subjects and keywords are employed in this theme, and they have the potential to be explored further, particularly in the specialized fields of zakat innovation and covid-19 which are facing challenges in the digital age. In addition, academics working on themes relevant to the growth of Zakat can utilize several of the most productive publications as references. Therefore, it is vital to encourage scholars, particularly in Indonesia, to contribute to studying the zakat research.

Based on the mapping results, the authors determined that there are at least eight research paths related to the topic of zakat, namely: 1) Zakat and Economic Development; 2) Efficiency of Zakat Institutions; 3) Good Zakat Governance; 4)

Zakat Compliance; 5) Accountability and transparency; 6) Zakat as Corporate Social Responsibility; 7) Empowerment of Productive Zakat, and 8) Zakat Digital.

This study makes a substantial contribution to the existing body of knowledge, although with notable drawbacks that can be addressed in future research. This research focuses on the trend of literature creation related to zakat research and how these institutions modify their approach, although additional research is needed on several alternate viewpoints. For example, more researchers can perform studies focusing on zakat using a quantitative approach. In addition, it is predicted that scholars will be able to conduct research on this subject utilizing newer and better data and more in-depth and exhaustive explanations using more sophisticated methods and approaches.

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