

A Decade of Zakat Compliance Research: a Bibliometric Approach by Using VOS Viewer

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ABSTRACT

This study aims to provide quantitative information about the development of zakat compliance research for a decade. The research focused on mapping terms related to zakat compliance and analyzing results through network visualization, overlay visualization, and density visualization images. This study utilizes a bibliometric method to determine the terms that are linked to zakat compliance and identify the terms that still need to be established for zakat compliance. The Google Scholar and Scopus databases were searched using Harzing's publish and Perish search to locate literature on zakat compliance from 2013-2023. Its found that research topics zakat compliance is mostly associated with the theory of planned behavior, compliance behavior, and compliance. However, self-efficacy is a variable that has been found but not widely studied. The results are valuable for future research on individual behavior related to pay zakat. This information can be used to guide policymakers in developing a concept of zakat compliance that aligns with Islamic principles and is more easily adopted by individuals and businesses without feeling obligated to give zakat.

Keywords: Zakat, Compliance, Compliance Behavior, Zakat Compliance, Bibliometric, Vos Viewer

INTRODUCTION

Zakat is one of the pillars of Islam which is a pillar in poverty alleviation. Zakat means that the property we have has other people's rights in it. Zakat can be an indicator of realizing social values in the business community. The distribution of zakat distributed in each Muslim country earns an income of \$ 35. According to the global organization UN Refugee Agency, among the countries that contributed zakat were Yemen at 51.77%, Jordan at 26.62%, Lebanon at 10.86%, Bangladesh at 6.49%, Pakistan at 1.90%, Nigeria at 0.41%, Egypt at 0.34%, Afghanistan at 0.33%, Indonesia at 0.28%, India at 0.27%, Iraq at 0.25%, Malaysia at 0.25%, and Mauritania at 0.23%. Yemen is the highest zakat contributor out of the 13 countries listed by UNHCR. Muslim entrepreneurs become important figures in realizing zakat compliance in business organizations

as a form of accountability to Allah. Law enforcement has a very important role in the decision to pay zakat to the Muslim business community (Mamatzakakis et al., 2023). The problem in this study is that it is not yet known how the development of research on zakat compliance for a decade. So this research was conducted using bibliometric analysis to collect several studies on zakat compliance into one study. The development of Islamic financial institutions generates some attention from business organizations in the disclosure of Islamic social responsibility. Taxes are considered a form of accountability of business organizations to the state. However, the understanding in the Muslim individual is that responsibility for the property held in the world is through obedience in paying zakat. Zakat compliance is a concern for business organizations, especially for Islamic financial institutions. But actually, zakat

compliance must be done by someone who is Muslim if his income has reached Nishab and haul. The Muslim community strives to have a zakat system to find solutions to the problem of low zakat funding to minimize the low collection of zakat in zakat institutions (Bin-Nashwan et al., 2020). In addition, business organizations on a micro, small and medium scale are expected to be pillars in poverty reduction and economic progress of the country.

This research was conducted to provide progress in a study on zakat compliance in individuals as well as in business organizations. The study used a bibliometric approach with the help of a VOS viewer application because the application was considered capable of mapping research for a bibliometric approach (Al Husaeni & Nandiyanto, 2022). Therefore, the research questions in this study are:

RQ1: What are the development of research in the field of Zakat Compliance during 2013 – 2023

RQ1: What are the visualization of Zakat Compliance topic areas using VOS Viewer

LITERATURE REVIEW

Bibliometric Analysis

Bibliometric analysis is a tool used to apply various disciplines. The implications of bibliometric indicators provide scientific policy and examine assessments of varying levels of productivity (Andrés, 2009). Bibliometric analysis is one of the scientific methods that can be used for research in the business field. (Donthu et al., 2021).

Zakat

Zakat according to the language means to increase and develop. Everything that increases in number or increases in size is called zakat. As for according to sara' which is to worship Allah Almighty by issuing a mandatory part in sharia 'from a

certain property and given to a certain group or institution (zakat) (Nurhayati and Wasilah 2009). Bukhari and Muslim in Kitab Al-Iman define zakat as one of the pillars of Islam which is the pillar of Islamic building. The words of the Prophet Islam are built on five (things) testifying that there is no god worthy of worship but Allah and that the Prophet Muhammad is his messenger to establish prayers, pay zakat, fast in Ramadan, and make pilgrimage to Baitullah al-haram.

According to the ijma (agreement) of the Muslims, zakat is obligatory, whoever reneges on his obligation is an infidel. Unless the person has recently converted to Islam or lives in an area far from science and expertise. Such a person is forgivable. However, he must be informed and if he continues with his denial even though he has been explained, then he has disbelieved and apostatized (Nurhayati and Wasilah 2009). If he refused because of his filial attitude and underestimated the scholars of different opinions on this issue. Among them, there are those who argue infidels. This is one of the opinions narrated by Imam Ahmad, some argue that he is not an infidel and this is the correct opinion, even though he is considered to have committed a great sin. (Uthaymeen & Salih, 2016).

The hadith of Abu Hurayrah reads that the Prophet mentioned the torture of people who withheld gold and silver zakat. Then he said, "until the matter is broken up by his servant so that he can see his way, whether to heaven or to hell" (Hadith Muslim Narration). If it is possible to see his way to heaven, then He is not an infidel. For the unbelievers will not see the way to heaven. Even so, for those who withhold zakat because of pride and greed is a great sin as mentioned by Allah the Exalted in his word Q.S Ali Imran: 180

"Let not those who are filial with the treasures that Allah gives them from his gifts think that devotion is good for them, in fact devotion is bad for them, the treasure they devote will be put around

their necks on the Day of Judgment, and belong to Allah, all the inheritances that are in heaven and on earth, and Allah knows what you do".

Mandatory condition of zakat. Among the mandatory requirements of zakat include: 1) Islam, those who practice Islam whether children or adults, reasonable or not. 2) Merdeka, which means not being a slave and having the freedom to implement and practice all Islamic law. 3) have one nisab from one type of property that must be subject to zakat and enough haul. Meanwhile, among the types of zakat are:

1. Zakat ziwa or zakat fitrah is a zakat that is required of every Muslim after the sun reaches the end of Ramadan. It is more important if it is paid before the Eid prayer because if it is paid after the Eid prayer, it is like ordinary alms, not zakat fitrah as the Prophet Muhammad SAW said.

"Whoever issues before shlat ied then zakat fitrah is received and whoever issues it after shlat ied then it includes slaahs or ordinary alms from ordinary alms" (HR Ibn Abbas).

2. Zakat Maal is zakat that is calculated at an indefinite time including the results of commerce, agriculture, mining, marine products, livestock products, found property, gold and silver as well as the results of work (profession) which masing_masing have their own calculations. (Nurhayati and Wasilah 2009).

DATA AND METHODOLOGY

This research was conducted by literature study using bibliometric analysis. Bibliometric analysis is able to measure, examine several publications in the databasae under study. Bibliometric approaches can be used to study various

aspects of science and technology. (Gupta & Bhattacharya, 2004). The data collected in this study is a research database taken from Google Scholar and Scopus. Search for research data using Harzing's Publish or Perish application to conduct a literature review according to the chosen theme, namely "Zakat Compliance"

Data collection was carried out in September 2023 so that the publication range was carried out from 2013 to 2023 (assumed to be 10 years) and obtained research data whose relevance was by "zakat compliance" as many as 99 articles. The stages carried out in this study are: 1) collecting publication data using Harzing's Publish or Perish application 8. 2) the data collected from the application is then stored in article data generated from searches on Harzing's Publish or Perish then saved in (*csv) and (*ris) formats. 3) Files that have been saved in format (*csv) are converted into format (*Excel Workbook) to be processed and presented into tables and line charts. 4) mapping the research database by inputting files with the format (*ris) that have been saved using the VOS viewer application 5) Analyzing the mapping results from the VOS viewer. The VOS viewer application is used to map the topic under study so that the intensity of any variable that can be related to the research topic will appear. VOS viewer application is able to depict the shape of bibliometric maps with various forms of images. There are three forms of images that can be visualized by VOS viewers, namely Network Visualization, Overlay Visualization, and Density Visualization.

RESULT AND DISCUSSION

By utilizing Harzing's Publish or Perish application, we extracted information on Zakat Compliance from both Google Scholar and Scopus databases. This resulted in the successful identification of 99 research articles that met our research criteria. The metadata collected from these articles includes the author's name, article

title, year of publication, journal name, publisher, citation count, DOI (Digital Object Identifier), and URL. Table 1

below presents a summary of 20 published data from 2013 to 2023, sorted by most citations.

Table 1. Citation of Publication on Zakat Compliance

No.	Author	Title	Year	Cites	Source	
1	M Abdullah, NS Sapiei	Do religiosity, gender and educational background influence zakat compliance? The case of Malaysia	2018	134	International Journal of Social Economics	Scopus
2	FM Noor Azman, Z Bidin	Factors influencing zakat compliance behavior on saving	2015	101	International Journal of Business and Social Research	Google Scholar
3	AU Farouk, K Md Idris, RAJB Saad	Moderating role of religiosity on Zakat compliance behavior in Nigeria	2018	92	International Journal of Islamic and Middle Eastern Finance and Management	Scopus
4	RAJ Saad, AU Farouk, D Abdul Kadir	Business zakat compliance behavioral intention in a developing country	2020	72	Journal of Islamic Accounting and Business Research	Scopus
5	SA Bin-Nashwan, H Abdul-Jabbar, SA Aziz, ...	Zakah compliance behavior among entrepreneurs: economic factors approach	2020	59	International Journal of Ethics and Systems	Scopus
6	Y Othman, WNM Fisol	Islamic religiosity, attitude and moral obligation on intention of income zakat compliance: Evidence from Public Educators in Kedah	2017	56	International Journal of Academic Research in Business and Social Sciences	Google Scholar
7	AA Sawmar, MO Mohammed	Enhancing zakat compliance through good governance: a conceptual framework	2021	54	ISRA International Journal of Islamic Finance	Scopus
8	MR Khamis, R Mohd, AM Salleh, ...	Do religious practices influence compliance behaviour of business zakat among SMEs?	2014	50	Journal of Emerging Economies and Islamic Research	Google Scholar
9	R. Al Jaffri Saad	Determinants of zakah (Islamic tax) compliance behavior	2014	48	Journal of Islamic Accounting and Business Research	Scopus
10	SA Bin-Nashwan, H Abdul-Jabbar, ...	Moderating Effect of Perceived Behavioral Control on Islamic Tax (Zakah) Compliance Behavior among Businessmen in Yemen	2021	45	Journal of Social Service Research	Scopus
11	SA Bin-Nashwan, H Abdul-Jabbar, SA Aziz, ...	A socio-economic model of Zakah compliance	2020	45	International Journal of Sociology and Social Policy	Scopus
12	MR Khamis, NC Yahya	Does law enforcement influence compliance behaviour of business zakat among SMEs?: An evidence via Rasch measurement model	2015	37	Global Journal Al Thaqafah	Scopus

No.	Author	Title	Year	Cites	Source
13	Y Haji-Othman, I Alwi, MS Sheh Yusuff, ...	The influence of attitude, subjective norm, and Islamic religiosity on compliance behavior of income zakat among educators	2017	32	International Journal of Academic Research in Business and Social Sciences Google Scholar
14	SA Bin-Nashwan, H Abdul-Jabbar, SA Aziz, ...	Zakah compliance in Muslim countries: an economic and socio-psychological perspective	2021	28	Journal of Financial Reporting and Accounting Scopus
15	S.A. Bin-Nashwan	Zakah compliance behavior among entrepreneurs: economic factors approach	2020	28	International Journal of Ethics and Systems Scopus
16	H Yusuf, WNM Fisol, MSS Yusuff	The Moderating Effect of Islamic Religiosity on Compliance Behavior of Income Zakat in Kedah, Malaysia	2018	28	International Journal of Academic Research in Accounting Finance and Management Sciences Google Scholar
17	FMN Azman, Z Bidin	Zakat compliance intention behavior on saving	2015	28	International Journal of Business and Social Science Google Scholar
18	A.U. Farouk	Moderating role of religiosity on Zakat compliance behavior in Nigeria	2018	27	International Journal of Islamic and Middle Eastern Finance and Management Scopus
19	A Ummulkhayr, MY Owoyemi, ...	Determinants of zakat compliance behavior among Muslims living under non-Islamic governments	2017	26	International Journal of Zakat Google Scholar
20	SA Bin-Nashwan, H Abdul-Jabbar, ...	Does trust in zakat institutions enhance entrepreneurs' zakat compliance?	2021	25	Journal of Islamic Accounting and Business Research Scopus

Source: Harzing's Publish or Perish (data is processed)

Table 1. presented 20 articles, most citations on which topic of zakat compliance in google scholar and Scopus databases. Table 1 presents the 20 articles with the most citations that examine Zakat Compliance in the Google Scholar and Scopus databases. Based on table 1, it can be seen that the most citations are 134 (Abdullah & Sapiei, 2018) in a period of 6 years from publication year 2018 to 2023. Several other publications that research on zakah compliance show citations that grow every year so, this research topic is still relevant and important to be developed as an effort to solve problems in Zakat Compliance in the business field. Therefore, continuous research on zakat

compliance is needed to develop zakat practices in business organizations in order to achieve community benefit as an effort to reduce poverty and increase Islamic financial literacy.

The Development of Research in the Field of Zakat Compliance

The development of research on zakat compliance for a decade is shown in Table 2. There were 99 articles found and selected from Google Scholar and Scopus database. In 2013, the topic of zakat compliance was still very little, namely only 1 publication found on database. The highest publication was in 2021 as many as 17 articles discussing zakat compliance.

Discussions on zakat compliance have been researched in various countries such as Malaysia, Nigeria, Morocco, Indonesia, Pakistan, Saudi Arabia, the Philippines, and Yemen. (Bin-Nashwan et al., 2021).

Table 2. Data of Publications of Zakat Compliance

A year	Publications	Citations
2013	1	4
2014	3	106
2015	4	178
2016	10	87
2017	8	136
2018	16	388
2019	4	19
2020	15	287
2021	17	218
2022	11	33
2023	10	14
Amount	99	1470
Average	9	134

Source: harzing publish or perish (data is processed)

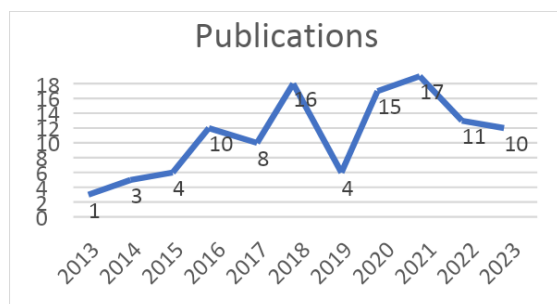


Figure 1. Graphics of Publications in Zakat Compliance

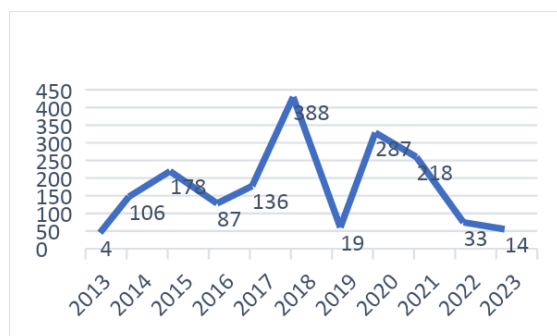


Figure 2. Graphics of Citations in Zakat Compliance

Figure 1 shows the trend from research on zakat compliance. From 2013 to 2016, research on zakat compliance experienced growth until in 2016 as many as 10 publications were published. The highest publication was achieved in 2021 with as many as 17 journal articles published on Google Scholar and Scopus. As of September 2023, 10 articles of research have been published.

Meanwhile, the trend for quotes on the topic of zakat compliance for a decade shows a downward trend until 2022. The highest citation was in 2018 with 388 citations. In fact, poverty is still a problem that has not been resolved and the need for zakat is a solution that can be offered for poverty alleviation.

Visualization of Zakat Compliance Topic Areas Using VOS Viewer

The VOS Viewer application generates visual representations of zakat compliance articles that are classified into nine clusters with a total of 112 items. The mapping results of these groups are as follows:

Cluster 1 contains a total of 24 items that are all highlighted in red. These items cover various topics like application, business, business zakah compliance, country, enforcement, intention, Islamic tax, moderating effect, Muslim country, peer influence, planned behavior, psychological perspective, regulation, relevant zakah, research, service quality, study, tax compliance, theory, Yemen, Yemeni, zakah authority, zakah compliance, and zakah payer.

Cluster 2 is shown in green and consists of 20 items. These items have a variety of topics such as attitude, compliance behaviour, evidence, future study, impact, income, income zakat, influence, Islamic religiosity, kamil, kedah, kuin staff, Malaysia, moral obligation, perception, religiosity, self efficacy, subjective norm, zakat compliance, and zakat law.

Cluster 3 is shown in blue consisting of 18 items. The items have

several topics such as analysis, business zakat, case, compliance, compliance behavior, farmer, gender, independent variable, influence business, influencing, law enforcement, medium entrepreneur, model, paper, role, SMEs, type, and zakat maal.

Cluster 4 is shown in yellow consisting of 17 items. These items refer to several topics, namely accountability, covid, credibility, effect, employee, factor, implication, Indonesia, member, saving, sharia compliance, trust, zakat, zakat compliance behavior, zakat compliance behavior, zakat governance, and zakat institution.

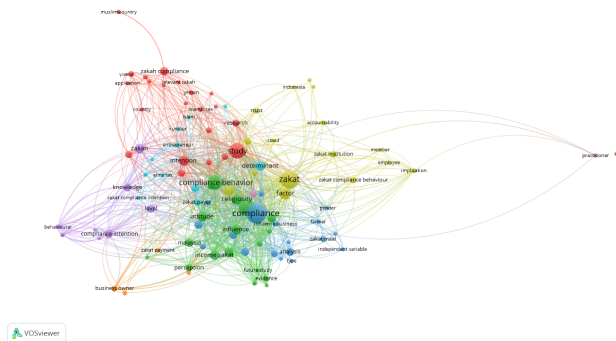


Figure 3. Network Visualization of Zakat Compliance

Cluster 5 is shown in purple consisting of 12 items. Items in cluster 5 refer to behavioural topics, compliance intention, confirmatory analysis, crops compliance, employment income, knowledge, level, norm, planned behaviour, predicting farmer, zakah, and zakah compliance behaviour.

Cluster 6 is shown in light blue consisting of 12 items. These items refer to the topics of alms tax, determinant, entrepreneur, islam, moderating role, number, relationship, strength, zakah compliance behavior, zakah compliance intention, zakat knowledge, and zakat payer.

Cluster 7 is shown in orange which consists of 5 items. These items examine the topics of Algeria, Business Owner, Mediation Effect, Owner, and Zakat Payment. Meanwhile, cluster 8 is shown with a brown dot which refers to 3 items,

namely the topic of practitioner, provision, shariah compliance risk.

The 9th cluster is aimed at pink and there is 1 item, namely the topic of obligation. Each cluster in the VOS Viewer mapping results has a different node, side, color, size, and central node. The result of the difference in images and structures has different meanings. The clusters in the figure show the relationship between one item and another. Each term is labeled in a circle that has a different color. Each circle in the picture has a different size, indicating that the larger the circle, the higher the frequency with which the term appears. The following is presented the image of VOS Viewer visualization consisting of 3 parts, namely: Network Visualization (Figure 3), Overlay Visualization (Figure 4), and Density Visualization (Figure 5).

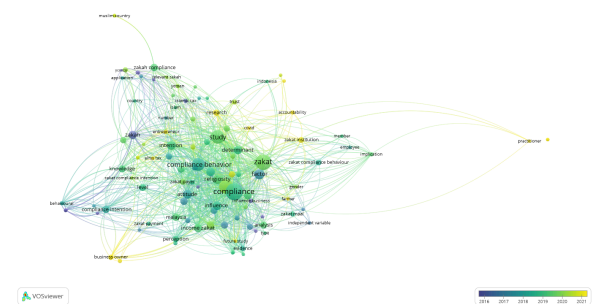


Figure 4. Overlay Visualization of Zakat Compliance

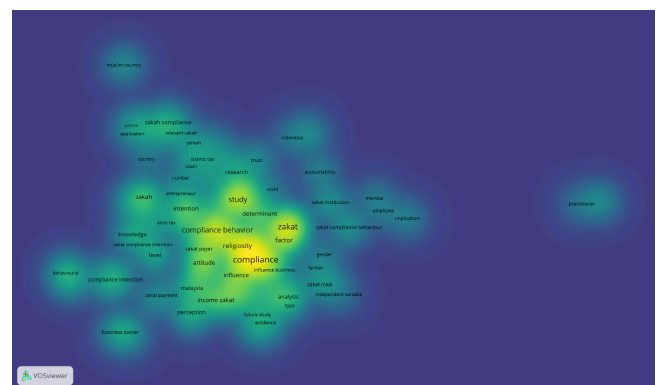


Figure 5. Density Visualization of Zakat Compliance

Figure 3 presents how the interconnections between terms are connected or form a network. The picture

shows that there are terms in the group that are often studied and connected that are related to the field of zakat compliance. Based on Network Visualization, the topic of zakat compliance can be divided into 4 parts according to link strength. The first part is compliance in cluster 3 with 85 links, 244 link strengths, and 41 occurrences (Figure 6). The second part is shown by zakat contained in cluster 4, with 88 links, 220 link strengths, and 34 occurrences (Figure 7). The third part in cluster 1 points to the word study with link 82, link strength 198, and occurrences 27 (Figure 8). The fourth section is addressed with the topic of compliance behavior contained in cluster 2 with 68 links, 189 link strengths, and 27 occurrences (Figure 9)

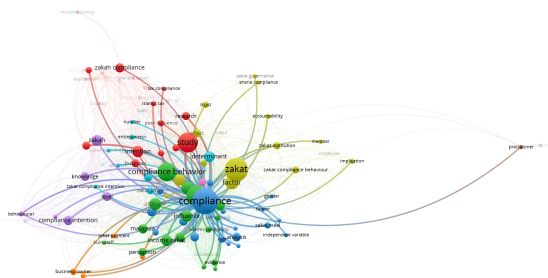


Figure 6. Network Visualization of Compliance

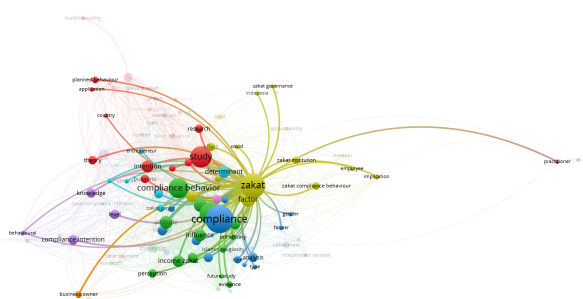


Figure 7. Network Visualization of Zakat

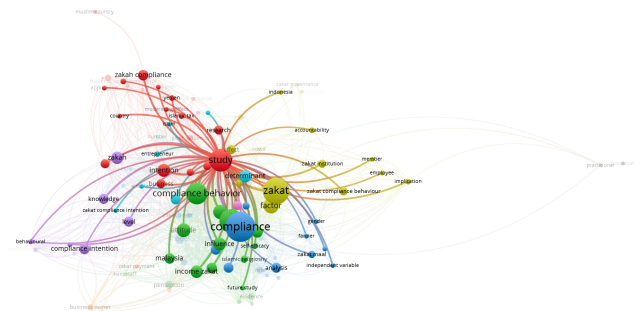


Figure 8. Network Visualization of Study

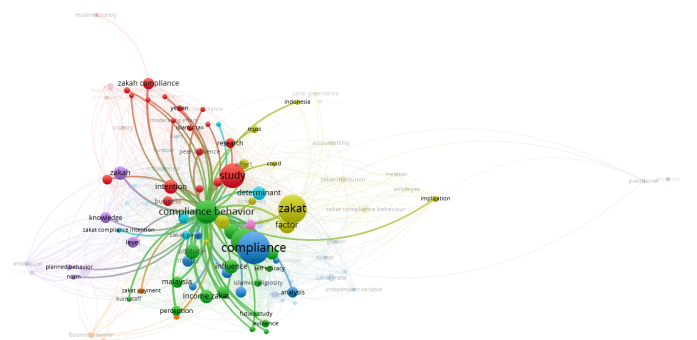


Figure 9. Network Visualization of Compliance Behavior



Figure 10. Overlay Visualization of Research on Zakat Compliance in 2018, 2020, 2021

RESULT AND DISCUSSION

Figure 4 shows overlay visualization of zakat compliance. Overlay visualization shows the relationship between terms as well as the intensity of the terms studied related to the topic of zakat compliance. Overlay visualization shows the novelty of research related to zakat compliance (Al Husaeni & Nandiyanto, 2022). In the 2018, 2020, and 2021 periods, the popularity of research on zakat compliance was high in 2018, 2020, and 2021 both from the number of publications and citations. The following is presented in figure 10 to emphasize the visualization in figure 4. It can be seen that studies that examine compliance behavior, compliance, zakat, and studies have the highest research intensity. Figure 6 shows the network connecting the terms compliance and behavior, compliance intention, zakat compliance intention, zakat knowledge, planned behavior, religiosity, self-efficacy, zakat compliance behavior, zakat governance, sharia compliance, perception, income zakat, maal zakat, business owner, MSME, gender, enforcement, accountability, trust, sharia tax, business influence, knowledge, zakat payer.

Figure 7 shows the network connecting the terms zakat and planned behavior, application, Indonesia, zakat governance, practitioners, implication, zakat tax, knowledge, behavior, compliance intention, perception, role, Islamic religiosity, attitude, entrepreneurs, employees, intention, self efficacy, influence, gender, zakat compliance behavior, business. Figure 8 shows the network connecting studies on zakat and zakat compliance, Indonesia, accountability, zakat institution, employee, implication, zakat compliance behavior, future study, farmer, gender, factor, income zakat, Malaysia, attitude, behavior, compliance intention, knowledge, zakat compliance intention, knowledge, zakat, entrepreneur, country, moderating effect,

sharia tax, research, self-efficacy, business, determinant.

Figure 9 shows the network connecting the term compliance behavior with perception, zakat payment, norm, planned behavior, level, zakat compliance intention, knowledge, business, intention, zakat, zakat compliance, yemen, moderating effect, Islamic tax, peer influence, trust, Indonesia, zakat, factor, compliance, implication, analysis, evidence, income zakat, model, attitude, zakat payer, self-efficacy, Islamic religiosity. Figure 10 shows the network connecting the term zakat compliance with Country, Islam, research, influence, covid, zakat institution, zakat compliance behavior, employee, implication, gender, farmer, case, analysis, role, future study, evidence, Islamic religiosity, income zakat, perception, business owner, Malaysia, compliance intention, influence, compliance intention, attitude, zakat payer, compliance behavior, zakat, factor, business, intention, study, determinant, zakat.

The results show that zakat compliance is widely associated with behavioral aspects that still have the potential to be researched. The mapping results show that the terms norm and self-efficacy can be developed to bring up other terms that can be related to zakat compliance through the theory of planned behavior and theory of research action, and other behavioral theories that are relevant to the phenomenon of zakat compliance for Muslim business actors.

CONCLUSION AND RECOMMENDATION

The conclusion of this research is that searching the database of zakat compliance terms using Harzing's Publish or Perish found 99 relevant articles in studying zakat compliance taken from the google scholar and scopus databases from 2013-September 2023. The results show fluctuations in research development until

the peak of the highest publication in 2018. Until 2023, the phenomenon of zakat compliance is still being developed to find new things that can have fundamental benefits in terms of business people, employees, or regulators. Behavior that leads to behavioral accounting needs to be studied for the discovery of sustainability in the hope that identifying one's behavior can provide solutions for regulators to make targeted plans and better distribution of wealth. The recommendation for the next researcher, it can try to combine bibliometric analysis with a meta analysis study, survey study, exploratory research, and mix method approach.

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