

Evaluation of zakat literature: A bibliometric analysis and systematic literature review

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Abstract

Purpose – this study aims to determine previous research trends on zakat, assess the relationship of research collaboration, and identify future research directions.

Methodology – It uses 87 articles published between 2009-2020 about zakat indexed in Scopus in Q1, Q2, and Q3. Using a qualitative and quantitative approach, the Bibliometric method and Systematic Literature Review (SLR). This study uses Vos Viewers software and Publish or Perish.

Findings – It is known that three sub-themes dominate the research related to zakat: Implementation of zakat in alleviating poverty, zakat compliance, and distribution of zakat funds.

Implications – This study implied that regulators can re-evaluate their regulations regarding zakat collection, management, and distribution. This is because they expect researchers, practitioners, and regulators to establish and implement policies for the future.

Originality – It identifies three sub-themes that dominate research related to *zakat*, they are Implementation of *zakat* in alleviating poverty, compliance with *zakat*, and distribution of *zakat* funds.

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Introduction

Zakat is one of the critical instruments in Islam. In contemporary Islamic Countries such as Yemen, Saudi Arabia, Libya, Sudan, Malaysia, and the Pakistan zakat system, zakat had an essential contribution to the substantial role of Islamic social finance (Powell, 2009). Based on the Global religious futures report (2020) results, Indonesia is the largest Muslim population country in the world with more than 220 million inhabitants, so it has considerable zakat potential.

The zakat development in various countries attracts researchers to expand the zakat literature. The first zakat literature in the Scopus database was published in 1964, which describes the basic concepts related to zakat. From the beginning of 1981 to the end of 2008, zakat publications were still relatively minimal, with the number of publications was only one to three times a year. Until now, 621 Scopus-indexed documents on zakat and 346,000 documents in Google Scholar have been found. A large number of publications on zakat requires literature mapping.

Bibliometric mapping will benefit the scientific community and the general public by reason of help to convert metadata publication into maps or visualizations (Tanudjaja & Kow, 2018). In

presenting the result of bibliometric, an analysis of literature studies using Systematic Literature Review (SLR) was used. SLR is a systematic method to evaluate relevant research. SLR provides the level of understanding broader and more accurate than the traditional literature review (Delgado-rodríguez et al., 2018). Literature review traditionally is a review method in which the fact-gathering method and the synthesis techniques do not follow standard methods like SLR (Siswanto, 2010). Many previous studies have been using literature studies to determine research developments. Started from the research with the general theme to the more specific theme such as Islamic financial institutions (Bin-Nashwan et al., 2020), financial inclusion, and takaful (Md Husin, & Haron, 2020).

The previous studies using bibliometric analysis and SLR to the field of zakat are still rare, as for study from Firmansyah et al. (2020) with the theme of zakat using bibliometric analysis. The study used a sample of 280 articles published in six Islamic economic journals in Indonesia. Based on keywords, the result of the study showing that zakat is the less popular topic in Islamic economic journals. In contrast to this study, the researcher using the Scopus database. Furthermore, in the Scopus database, there is a study from Johari et al., (2014) on 108 articles with Google Scholar database published from 2003 to 2013. The limitations of the study were the old research samples, and the number of samples was still narrow, so there is a need to update data to see the development of the current literature. Then the study only conducted traditional literary studies.

The researcher wants to identify the main areas and current dynamics of zakat and suggest future research directions. Therefore the researcher has the following three research questions (RQ) discussed in this study:

- RQ1: What is the current publication trend in zakat (year, author, article, journal, and country)?
- RQ2: What is the common theme of research flowing among researchers of this field?
- RQ3: What is the current intellectual structure of research and the direction of zakat research in the future?

To answer the issues stated above, researchers used a combination of bibliometrics and SLR. This paper is divided into five sections. Section 2 presents the methodology used and the descriptive analysis. Section 3 contains the bibliometric analysis and content analysis, followed by keyword analysis. In Sect. 4, discussion and future research directions are given, followed by the concluding part of this study.

In the theme of zakat, there is research using literature review LR as its method, such as research by Johari et al. (2014). This study used 108 articles published from 2003 to 2013. This research shows that scholars from year to year have intensively discussed the issue of zakat. It can be seen that the volume of the articles published discussing zakat continued to increase from 2003 to 2013. The most discussed issue is related to the management of zakat. This is a crucial area that determines the effectiveness of collecting and distributing zakat.

Research Methods

This research is mixed research or better known as a mixed method. Mixed research is research in which the researcher mixes or combines quantitative research approaches and qualitative research approaches in a single research study. First, doing a bibliometric analysis, White and McCain (1989) stated that a bibliometric is a quantitative study of the literature reflected in the bibliography. The second analysis of systematic literature review, SLR is qualitative-based research.

This study uses secondary data. Sources of data in this study were obtained from the publication of reputable articles on the theme of zakat from the Scopus database from 2009 to 2020, which were obtained from the official Scopus website. The data used are articles with the keywords "Zakat" OR "Zakah" OR "Islamic tax" in the Scopus database. Scopus is a trusted online database containing a collection of scientific publications and detailed bibliographies. The Scopus database includes several thousand publications from thousands of publishers. Publications featured in the Scopus database are reviewed annually to ensure and maintain high-quality standards (Yusuf et al., 2018). Accessed on February 2, 2020, researchers found 621 documents related to zakat from 2009 to 2020. In the SLR analysis, the following inclusion and exclusion criteria were used:

- Research is limited to the article category.
- Articles in English. Because many researchers write articles and research books that they test in English (Kumar et al., 2019).
- Journal with reputation Q1, Q2, and Q3. According to Korom (2019), publications in reputable journals are best suited for bibliometrics.
- Articles of zakat in the years 2009-2020. Researchers limit the selection of articles related to zakat from 2009 because the publication of articles in the previous year has not found the criteria for reputable journals Q1, Q2, and Q3.
- Based on the screening with the above criteria, 87 articles were found as objects of this research.

This study adopted SLR and bibliometric analysis techniques in previous research conducted by Kumar et al. (2019). However, in processing the research data using HistCite and BibExcel software. As for this research, the software used is Publish or Perish (PoP) and VOS Viewer. Then for qualitative analysis (SLR) using content analysis.

Due to the filtering criteria on SLR, it begins with following the research steps using SLR in previous studies. In general, there are four steps suggested by Denyer and Tranfield (2009). These four steps are called the acronym SALSA (Search, Appraisal, Synthesis, Analysis). But this step only applies to SLR analysis, as for bibliometric analysis using the step technique performed by Det Udomsap and Hallinger (2020) using PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyzes). Therefore, this study uses a combination of SALSA and PRISMA.

Results and Discussion

A descriptive analysis of 87 articles was carried out to know the basic ongoing trend of publication on this topic. To answer our first research question (RQ1), the researcher analyzed the publication trend, which is seen in terms of total publication by year, author, article, journal, and country.

Research Activities

The year-wise trend of publication

Figure 1 shows the year-wise publication trend. It shows an upward trend in terms of the number of articles published per year. The growth of articles becomes fluctuated year after year. In 2009, 2010, and 2011 zakat publications are relatively small. It's only 2 - 3 times in one year. In 2013, 2014, and 2015 zakat publications increased by 6 -10 publications in one year.

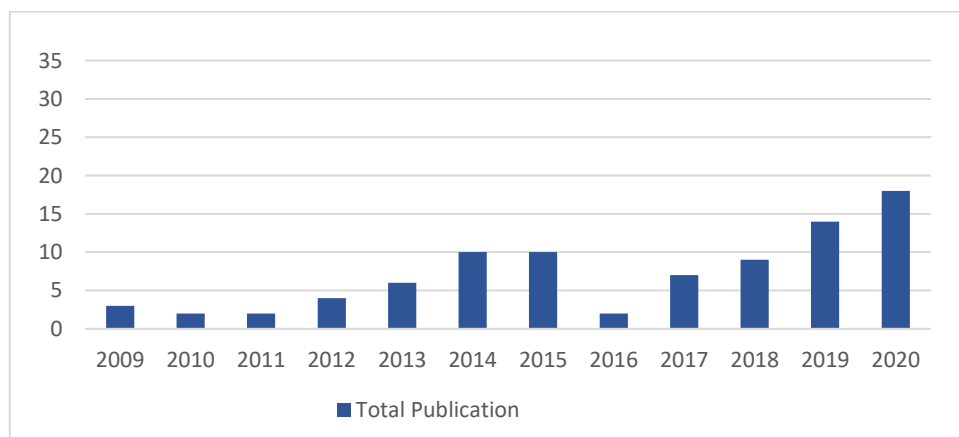


Figure 1. Annual number of articles published on zakat. Note above figure is based on Literature search performed in Scopus

The analysis findings showed that zakat publications get more attention in a few years, considering the trend and the growth total of zakat publications. 2020 become the highest publication year with 18 publications.

a. Author

The most productive author is Ram Al Jaffri Saad from Universiti Utara Malaysia. With total publications of 5 articles related to zakat in reputable journals. Then, in terms of quality, showing that all five articles have been cited. If looked at the value of TC Ram Al Jaffri Saad also got the highest quotation with a total of 27 citations. However, it did not have a big influence on other Scopus articles, except for a small number of articles. This can be seen in its C / P value of 5.4. This can be seen in Table 1.

Table 1. The most productive and influential authors

No	Nama Penulis	Institusi	Country	TP	NCP	TC	C/P	C/CP	<i>b</i>	<i>g</i>
1	Saad, R.A.J.	Univ. Utara Malaysia	Malaysia	5	5	27	5,4	5,4	3	5
2	Abdul-Jabbar, H.	Univ. Utara Malaysia	Malaysia	3	2	11	3,66	5,5	2	3
3	Aziz, S.A.	Univ. Utara Malaysia	Malaysia	3	2	11	3,66	5,5	2	3
4	Bin-Nashwan, S.A.	Seiyun University	Yemen	3	2	11	3,66	5,5	2	3
5	Farouk, A.U.	Univ. Utara Malaysia	Malaysia	3	3	17	5,66	5,66	2	3
6	Johari, F.	Univ. Sains Islam Malaysia	Malaysia	3	3	12	4	4	2	3
7	Ab Rahman, A.	Univ. Sains Islam Malaysia	Malaysia	2	0	0	0	0	0	0
8	Ab Rahman, M.F.	Univ. Sains Islam Malaysia	Malaysia	2	0	0	0	0	0	0
9	Abdullah Thaidi, H.	Univ. Sains Islam Malaysia	Malaysia	2	0	0	0	0	0	0
10	Adnan, A	International Islamic University Malaysia	Malaysia	2	2	27	13,5	13,5	2	2

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

b. Article

Table 2. Top the most productive article

No	Author	Title	Year	Cites	Cites per Year
1	Al Jaffri Saad, R., Haniffa, R.	Determinants of zakah (Islamic tax) compliance behavior	2014	29	3,57
2	Al-Ajmi, J., Abo Hussain, H., Al-Saleh, N.	Decisions on capital structure in a Zakat environment with prohibition of riba: The case of Saudi Arabia	2009	22	1,75
3	Retsikas, K.	Reconceptualising Zakat in Indonesia: Worship, Philanthropy and right	2014	21	3
4	Yusuf, M.B.O., Derus, A.M.	Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory	2013	20	2,38
5	Ali, I., Hatta, Z.A.	Zakat as a poverty reduction mechanism among the muslim community: Case study of Bangladesh, Malaysia, and Indonesia	2014	15	2,14
6	Idris, K.M., Bidin, Z., Saad, R.A.J.	Islamic religiosity measurement and its relationship with business income zakat compliance behavior	2012	15	1,67
7	Akhyar Adnan, M., Barizah Abu Bakar, N.	Accounting treatment for corporate zakat: a critical review	2009	14	1,17
8	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	13	1,63
9	Farouk, A.U., Md Idris, K., Saad, R.A.J.B.	Moderating role of religiosity on Zakat compliance behavior in Nigeria	2018	12	4

Notes: Processed by PoP and Ms. Excel

In Table 2 reveals the 9 most cited articles (based on the number of citations cited). The article entitled “Determinants of zakah (Islamic tax) compliance behavior” by Ram Al Jaffri Saad and Roszaini Haniffah in 2014 received the highest number of citations so far (29 citations or an average of 3.57 citations per year).

In general, the most cited articles discussed the factors that influence zakat compliance behavior. The most influential articles also discuss the same thing, namely the factors that influence zakat compliance behavior. This illustrates that most of the sample articles have a similar discussion.

c. Journal

The sample of 87 articles was spread across 44 journals. The highest publication with a total of 8 articles each was published by the International Journal of Islamic and Middle Eastern Finance, and Management and the Journal of Islamic Accounting and Business Research by Emerald.

Table 3. Top contributing journal

No	Nama Jurnal	TP	TC	Publisher	Cite Score	SJR 2019	SNIP 2019
1	International Journal of Islamic and Middle Eastern Finance and Management	8	64	Emerald	1,9	0,286	1,02
2	Journal of Islamic Accounting and Business Research	8	63	Emerald	1,8	0,372	1,432
3	Al Shajarah	7	3	International Islamic University Malaysia	0,1	0,117	0,201
4	Global Journal Al Thaqafah	5	29	Kolej Universiti Islam Sultan Azlan Shah	0,9	0,106	0,337
5	Jurnal Pengurusan	5	73	Universiti Kebangsaan Malaysia	1	0,181	0,469
6	Asian Social Work and Policy Review	3	18	Blackwell Publish	1	0,175	0,443
7	Humanomics	3	37	Emerald	N/A	0,21	N/A
8	International Journal of Social Economics	3	13	Emerald	1,2	0,278	0,64
9	International Journal of Sociology and Social Policy	3	6	Emerald	1,5	0,252	0,662
10	Journal of Islamic Marketing	3	8	Emerald	2,3	0,372	1,901

Notes: TC=total citations; TP=total publication

Table 3 indicates that International Journal of Islamic and Middle Eastern Finance and Management, and Journal of Islamic Accounting and Business Research published by Emerald have the highest citations of 64 and 63. From the two most productive journals, the Journal of Islamic Marketing has the highest cites core value of 2.3. The cites core value can see it the Journal of Islamic Marketing ranks 81 on the Scopus database.

d. Country

There are 20 countries that have contributed to the writing of the zakat literature. Ten countries are active in publishing. Malaysia has the most publications, with a total of 50 publications. Then Indonesia in second place with a total of 12 publications. Furthermore, the growth in publications was followed by the United Kingdom with a total of 8 publications. Nigeria and the United States each published seven publications related to zakat. Pakistan and Saudi Arabia published 6 and 4 articles on zakat, respectively. Meanwhile, Bangladesh and Yemen each published three publications related to zakat. Then there was Bahrain, with a total of 2 publications.

Based on the total publications, Malaysia ranks first with a total of 50 publications related to zakat. It caused by Malaysian authors are quite productive in making zakat-related publications such as Ram Al Jaffri Saad. Publications from this country have been cited 333 times. This means that other Scopus articles have cited all articles published from Malaysia. It can be said that Malaysia is very serious about developing this instrument.

Table 4. Top ten the most publishing country on zakat

Country	TP	NCP	TC	C/P	C/CP	<i>h</i>	<i>G</i>
Malaysia	50	46	333	6,66	7,23	11	15
Indonesia	12	7	17	1,42	2,43	3	3
United Kingdom	8	7	73	9,13	10,43	5	7
Nigeria	7	7	44	6,29	6,29	4	6
United States	7	5	24	3,43	4,80	3	4
Pakistan	6	5	13	2,17	2,60	2	3
Saudi Arabia	4	4	24	6,00	6,00	2	4
Bangladesh	3	3	41	13,67	13,67	3	3
Yemen	3	2	11	3,67	5,50	2	2
Bahrain	2	1	22	11,00	22,00	1	1

Notes: TP=total number of publications; NCP=number of cited publications; TC=total citations; C/P=average citations per publication; C/CP=average citations per cited publication; *h*=*h*-index; and *g*=*g*-index.

Interestingly, in the third and fifth places, there are the United Kingdom and the United States. These two countries are superior in carrying out zakat-related publications to countries with a Muslim majority, such as Saudi Arabia, which ranks seventh with six zakat-related publications. It is caused by several authors who have migrated to that country, such as Hasan (2018), who came from Malaysia and is currently working at the University of Wales Trinity Saint David, Swansea, United Kingdom. In addition, there are also authors who execute joint research related to zakat, such as Ram Al Jaffri Saad, who is a productive Malaysian author with Roszaini Haniffah from Heriot-Watt University, United Kingdom. There is Indonesian author, Lessy et al. (2020) who conducted joint research with Margaret Ellen Adamek and Khadija Khaja from Indiana University-Purdue University Indianapolis, United States. It can be concluded that the publication of zakat is not only concentrated in Muslim-majority countries and the author's relationship in joint research has a relatively wide range of countries.

Indonesia ranks second place after Malaysia. The quality of the publication did not have a big influence on the other Scopus articles, except for a small number of articles. This is a motivation for Indonesian researchers to focus more on quality than quantity to compete with other countries.

Prevalent Themes

In looking at the most dominant theme discussed in zakat literature, co-occurrences analysis/co-word analysis is used. Co-occurrences analysis links keywords as they appear in the same title, abstract, or list of keywords. This analysis directly maps the related literature from interactions of keywords rather than quotations (Munoz-Leiva, 2011).

Table 5. Top keyword by the frequency of their occurrence

Kata Kunci Penulis	TP	Presentase (%)	LS
Zakat	36	41%	14,00
Islam	10	11%	5,00
Malaysia	10	11%	5,00
Poverty	7	8%	6,00
Zakah	6	7%	3,00
Poverty Alleviation	5	6%	4,00
Compliance	4	5%	4,00
Indonesia	4	5%	3,00
Islamism	4	5%	3,00
Religiosity	4	5%	2,00

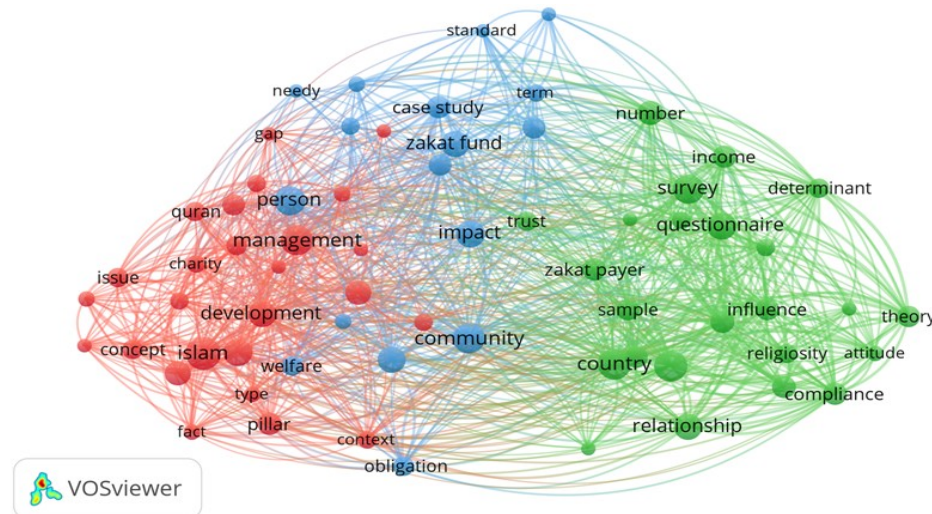
Notes: TP=Total number of publications; LS= Linked strength.

Popular keywords in 87 articles judging by the strength of the relationship. The greater the value, the more the research theme becomes available to researchers. The three most popular keywords are zakat, Islam, and Malaysia.

Zakat is the keyword because it is the central theme of discussion in this study. Islam then followed them. Zakat is a crucial instrument in Islam. Several articles describe the importance of the zakat instrument in alleviating poverty in Muslims, the basic concept of zakat in Islam, and zakat development in Islamic countries. Malaysia then followed them as the most productive country in publishing zakat.

Several studies use the object of the Malaysian state, and researchers from the state of Malaysia dominate research on zakat similar research by Al-Mamun et al., (2019), Saad et al. (2014, 2019, 2020), Müller (2016), and Yusuf et al., (2020)

Intellectual Structure of Current Research and The Future Research Directions



Notes: Cluster 1 (red); cluster 2 (blue green); cluster 3 (blue)

Figure 2. Visualization Network Analysis *Co-occurrences* (Binary Counting)

Table 6. Keywords in Vosviewer

Clusters	Word extraction	Sub-themes
1 – Red (26 item)	Application, Article, Author, Charity, Concept, Context, Development, Efficiency, Evidence, Fact, Gap, Poverty, Implementation, Interview, Islam, Issue, Management, Muslim Society, Order, Pakistan, Pillar, Question, Quran, research, type.	Implementation of zakat in poverty alleviation
2 – Green (24 item)	Attention, Attitude, Compliance, Country, Determinant, Factor, Fund, Income, Influence, Muslim Country, Number, Questionnaire, Relationship, Religiosity, Respondent, Sample, Survey, Theory, Total, Trust, Variable, Zakah Institution, Zakat Payer, Zakat Payment.	Zakat Compliance
3 – Blue (17 item)	Case Study, Community, Effectiveness, Impact, Indonesia, Information, Needy, Obligation, Person, Social Implication, Standart, Technique, Term, Welfare, Zakat Distribution, Zakat Fund, Zakat Recipient.	Distribution of zakat funds

In co-occurrence analysis, VOSviewer groups keywords according to similar themes (shown in different cluster colors). The results are grouped into three clusters. A cluster is a collection of nodes that are tightly bound. Each node has a different color according to its cluster grouping. The SLR method used in this research is a content analyst. Bibliometric research results that have been visualized in several clusters are sample data in content analysis.

1. Cluster 1: Implementation of zakat in poverty alleviation

Cluster 1 discusses the implementation of zakat in alleviating poverty. Ahmad et al. (2017) explained that if zakat is managed effectively and efficiently, it can reduce the gap between the rich

and the poor. Sohag et al. (2015) revealed that utilizing zakat funds is appropriate with the objectives set by zakat recipients, proper supervision by officers, and allotment of training facilities to zakat households proven to be a very effective way to help alleviate poverty.

Then Shaikh (2015) revealed that Zakat in Pakistan could reach 7% of total GDP and sufficiently cover the poverty gap in Pakistan. In line with this, Bouanani and Belhadj (2020), using the Fuzzy approach, stated that zakat could reduce poverty. This can be seen from the results of the significant decrease in the poverty index in seven Tunisian regions.

The different results from the research of Ali and Hatta (2014), which conducted case studies in three Muslim countries Bangladesh, Malaysia, and Indonesia. He said that not all Muslim countries take zakat seriously in poverty eradication strategies. Supported by Embong et al. (2013) stated that there is yet much to be done to be able to utilize the resources of zakat maximally. Although the amount of zakat collection has increased from year to year, it is yet unable to solve the problem of poverty in Malaysia.

Based on the explanation above, it can be concluded that zakat has an effect on poverty alleviation if it can manage the source of funds from zakat appropriately with the objectives. Then it will give good results for poverty alleviation.

2. Cluster 2: Zakat compliance

Cluster 2 discusses several factors that influence the level of compliance to zakat. Trust among zakat payers is important because it contributes to the credibility of zakat institutions. Zakat payers are reluctant to pay zakat through zakat institutions because they lack a mandate. Ghani et al. (2018) revealed that the administrator management perception affects zakat payers' trust in zakat institutions. Zakat institutions should focus on strengthening the efficiency of their institutions to increase the level of trust among zakat payers. Ali et al. (2016) explained that trust in zakat institutions has significant value on the behavior of zakat intentions.

Saad and Haniffa (2014) revealed that the intention to pay zakat significantly affects zakat behavior. Subjective attitudes and norms find the intention. In line with that, research by Idris et al. (2012) showed that religiosity has an important role in the behavior in complying with zakat.

Furthermore, Abdullah and Sapiei (2018) identified religiosity, gender, religious, and educational background as factors affecting the level of complying zakat. The result is that religiosity has a significant effect on complying with zakat. Gender is also significantly negatively related to zakat compliance. The results showed that Muslim workers are less obedient than men. Then it was discovered that formal Islamic education background had no significant effect on complying with zakat.

Based on the explanation above, it can be concluded that there are factors that influence the behavior of complying with zakats, such as the level of trust in zakat institutions, intention, attitude, subjective norms, and religiosity.

3. Cluster 3: Distribution of zakat funds

Cluster 3 discusses the distribution of zakat funds. The distribution of zakat funds is something that needs attention. Samad and Glenn (2010) revealed that the administration and process of distributing zakat in contemporary Muslim countries vary depending on the school of Islamic thought. Zakat collected every year must be distributed through a comprehensive approach, and it can be ensured that zakat is distributed properly (Wan Hassan et al., 2012).

Ahmad et al. (2017) explained that the distribution of zakat that follows the rules and regulations would lead to a more effective and efficient distribution helping to eliminate inequality in distribution. Not only that, Ridwan et al. (2019) added that a distribution system with better facilities has a significant and positive effect on improving economic welfare and increasing social welfare. In addition, it was also found that the increasing number of collection and distribution centers can produce better economic output in the economy, where mosques and Muslim community centers have a significant role.

Then Aziz et al. (2020) revealed that the distribution of zakat reduces the incidence of poverty, reduces the level of poverty, and reduces the severity of poverty. In line with that research

Rini et al. (2020) and Sharofiddin et al. (2019) stated that zakat distribution contributes to social welfare and income levels. It caused by the distribution of zakat is not only carried out consumptively. In its progress, the distribution of zakat is directed at more productive things, for example, in the form of capital assistance which aims to improve the quality of production to meet the needs of Hariyanto et al. (2020).

From cluster 3, it can be concluded that the distribution of zakat can positively contribute to Muslims' social welfare if it is conducted evenly. Zakat distribution can run well and efficiently if it follows the rules set by the regulator.

Zakat challenges and future research directions

Based on the results of the SLR with content analysis in the literature, several challenges were found in this area which will become the basis for determining future research directions:

- Most of the research is dominated by qualitative research, as many as 39 articles. The literature's qualitative research methods were dominated by literature study, observation, in-depth interviews, or phenomenology. The small part consisted of mixed methods, quantitative, and model proposals. It is hoped that the zakat literature can adjust or find new methods that are suitable and accurate. Bibliometric and SLR studies related to zakat are still limited.
- The dominant research object occurred in Malaysia. It is hoped that zakat research can expand the object of research.
- Some researchers tend to conduct research related to the theme of zakat compliance (7 articles) and the management of zakat institutions (10 articles). Kashif et al. (2018) found several reasons for not paying zakat through institutions, including the lack of trust and the limited mix of products offered. Noor and Saad (2016) added that zakat payers would fulfill their zakat obligations to zakat institutions if they are sure that their zakat funds are managed efficiently. Mohamed et al. (2018) revealed that formal documentation could increase the trust of zakat payers and Muslims as a whole that these funds are managed efficiently and well managed. Then Abidin et al. (2014) found that zakat institutions can take advantage of the usage of the internet as a communication medium to gain greater public trust and recognition. Therefore research is needed related to technological developments related to digital zakat to increase the trust of a wider zakat payer.

Conclusion

Zakat is an important research theme in Islamic economics and finance, as indicated by the increasing number of publications. This study has used bibliometrics and SLR to analyze the zakat literature. It is known that three sub-themes dominate research related to zakat, they are implementation of zakat in alleviating poverty, compliance with zakat, and distribution of zakat funds. This study provides several contributions, including for the following researchers, the research results can be used as a reference in identifying influential authors, articles, journals, and countries. It will be easier for researchers to search for references that significantly impact the development of the zakat literature. For regulators, the result of the research can become a reference in the policies needed in the development of zakat. Regulators can re-evaluate the regulations regarding the collection, management, and distribution of zakat. They have hoped that researchers, practitioners, and regulators will run alongside, establish, and implement policies for the future. Therefore, this study provides a clear overview of zakat research using bibliometric analysis and SLR. However, like other studies, it has limitations. First, the database used in this study only comes from one database, which is Scopus. Future research can take from databases such as the Web of Science and Google Scholar. These two studies only cover zakat with general keywords such as zakat, zakah, and Islamic tax. Further research can use broader keywords such as Islamic social finance as a whole which includes zakat, waqf, and alms instruments.

Author Contributions

Conceptualization: Risna Putri Apriliyah, Bayu Arie Fianto
 Data curation: Risna Putri Apriliyah
 Formal analysis: Risna Putri Apriliyah, Bayu Arie Fianto
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 Supervision: Bayu Arie Fianto
 Validation: Risna Putri Apriliyah, Bayu Arie Fianto
 Visualization: Risna Putri Apriliyah, Bayu Arie Fianto
 Writing – originaldraft: Risna Putri Apriliyah
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