Article

Analysing a decade of *zakat* research through bibliometric analysis: Previous achievements, present patterns, and future avenues

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Abstract: Research on *zakat* has captured the attention of scholars since 1981, exhibiting an increasing trend in publications and citations. This trend presents an opportunity for the author to delve into *zakat* research. The primary aim of this study is to dissect 10 years of *zakat* research, spanning from 2013 to 2022, with a focus on evaluating past achievements, current research patterns, and potential future research directions. Utilising bibliometric analysis as the primary tool, this study has formulated seven research questions derived from the primary objective. Key findings indicate a consistent upward trajectory in both publication and citation rates over the past decade, with 2013 being a pivotal year. Notably, Malaysia, Indonesia, and Saudi Arabia emerged as the top three countries actively contributing to *zakat* research during this period. This study further outlines eight contemporary research trends, exploring various facets of *zakat* over the past decade. Additionally, this study identifies four prospective areas in *zakat* for future scholars to explore. This study's outcomes offer three significant contributions: 1) signalling to scholars that *zakat* research continues to burgeon; 2) providing inspiration and ideas for current scholars; and 3) motivating future scholars to embark on research ventures in untapped areas within the realm of *zakat*.

Keywords: *zakat*; bibliometric analysis; network analysis; research trend; future research

1. Introduction

For those unfamiliar with the Islamic faith, the concept of *zakat* may be novel. However, comprehending *zakat* is crucial, particularly when addressing poverty in Muslim countries. In Islam, *zakat*, or obligatory almsgiving, serves as a mechanism aimed at alleviating poverty (Ab Rahman et al., 2021). The Islamic World, especially nations with predominantly Muslim populations, has endeavoured to tackle various poverty-related challenges through the implementation of *zakat* (Choiriyah et al., 2020). While *zakat* functions as a religious institution, what sets it apart is its reach, extending beyond traditional religious authorities such as mosques and *imams* (leaders) (Hikmah et al., 2018). Instead, religious institutions and even governments have assumed the responsibility of collecting and distributing *zakat*.

Zakat not only purifies the contributor's possessions but also purges their heart of selfishness and avarice (Ab Rahman et al., 2021). Simultaneously, it cleanses the recipient's heart of negative emotions like envy, jealousy, anger, and unease, replacing them with goodwill and warm wishes for the giver. *Zakat* is often categorised into two

main types: *zakat fitrah* (*zakat* of human nature) and *zakat* on wealth. Various forms of *zakat* on wealth exist, encompassing *zakat* on business, *zakat* on investment, and *zakat* on income from employment. *Zakat* on income from employment pertains to contributions from wages and professional income sources, while *zakat* on business is based on the profit of a business, and *zakat* on investment is calculated from the return on investment (Muhammad, 2019).

In the realm of academic publications on *zakat* research, (Calder, 2017) stands out as the pioneer[1]. His work emphasised *zakat* as a social tax which redistributes wealth from a specific productive class to the poor or non-productive classes. The trend of *zakat* research exhibits consistent growth in both publications and citation performances until 2022, as illustrated in **Figure 1**. The rationale for conducting a bibliometric analysis on *zakat* research from 2013 to 2022 stems from two primary justifications. First, *zakat* was initially part of Islamic Economics and Finance, which did not provide a standalone focus (Handoko, 2020). Second, despite the *zakat* management research by (Sawandi and Aziz, 2021), the methodology employed is limited to a Systematic Literature Review covering a period from 1991 to 2021. Given these two justifications, there is an opportune moment to undertake this study, guided by the following research questions:

RQ1—What are the trend publication and citation performances of 10 years of *zakat* research from 2013 to 2022?

RQ2—What are the top 5 journals associated with *zakat* research from 2013 to 2022?

RQ3—What are the top 10 countries involved in *zakat* research from 2013 to 2022?

RQ4—Which author is the most active in collaboration in *zakat* research from 2013 to 2022?

RQ5—What are the top 20 cited articles on *zakat* research from 2013 to 2022?

RQ6—What are the 10 years' current trends on *zakat* research?

RQ7—What potential future research directions will be explored in *zakat* research?

This study's discoveries and outcomes will make three noteworthy contributions. Firstly, it will communicate to scholars that *zakat* research continues to expand. Secondly, the current trend in research will offer inspiration and ideas to scholars, shedding light on eight specific areas within *zakat* research. Thirdly, the future research directions outlined by the authors will serve as motivation for upcoming scholars to initiate and explore additional potential areas in *zakat* research.

Zakat, an integral component of Islamic finance, plays a pivotal role in poverty alleviation and wealth redistribution. Its significance transcends religious obligations, influencing socio-economic structures in Muslim-majority countries. Despite its importance, the academic landscape of *zakat* research remains fragmented and unevenly developed, necessitating a comprehensive synthesis to consolidate knowledge and guide future research efforts.

Previous studies on *zakat* have primarily been limited to isolated examinations of specific aspects, such as governance, compliance, or its role in poverty reduction. For instance, earlier research predominantly employed systematic literature reviews (SLRs) covering broad periods without a targeted bibliometric focus, as seen in the

work of Sawandi and Aziz (2021). While valuable, these methodologies fail to capture the intricate patterns of scholarly contributions, regional collaborations, and thematic developments that have emerged in the past decade. Moreover, as *zakat* evolves to incorporate contemporary mechanisms like financial technology (Fintech) and blockchain, the absence of a consolidated bibliometric perspective hampers the ability of researchers to identify trends, gaps, and opportunities for impactful inquiry.
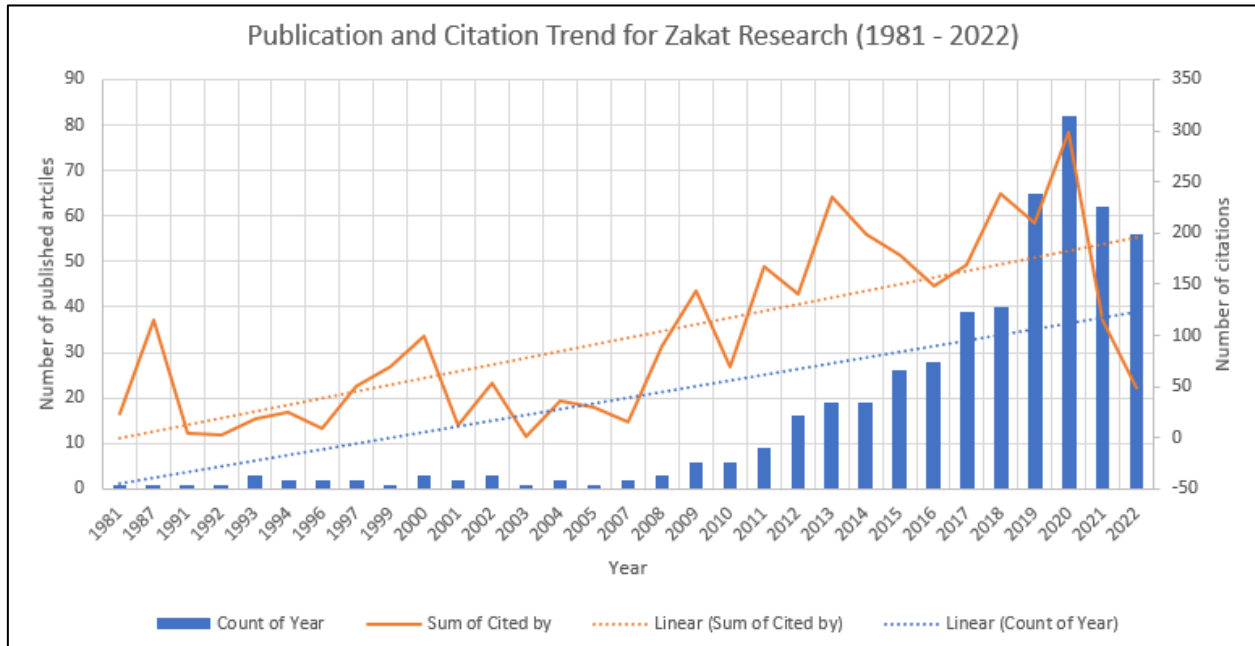
Figure 1. Publication and citation trend performances for *zakat* research from 1981 to 2022.
Source: visualisation by authors from Scopus database.

This study addresses these gaps by conducting a bibliometric analysis of *zakat* research published between 2013 and 2022. Unlike prior SLRs, this approach systematically maps the scholarly landscape, identifying publication trends, citation performances, regional contributions, and thematic clusters. This nuanced exploration enables a clearer understanding of the intellectual structure and progression of *Zakat*-related research. Furthermore, it offers actionable insights for policymakers and practitioners, highlighting areas where *zakat* can contribute to contemporary socio-economic challenges such as financial inclusion, poverty alleviation, and technological integration.

The practical implications of this review are manifold. Policymakers can leverage their findings to design evidence-based *zakat* management systems, while practitioners may gain insights into optimising collection and distribution mechanisms. Additionally, the thematic trends and gaps identified in this study serve as a roadmap for researchers, guiding future investigations into underexplored areas like the role of *zakat* in non-Muslim majority contexts, its integration with microtakaful schemes, and the adoption of emerging technologies.

This study distinguishes itself by adopting a bibliometric approach, which provides a more rigorous and data-driven analysis of the academic landscape compared to traditional reviews. By identifying eight thematic clusters and four prospective research directions, it not only synthesises existing knowledge but also

anticipates future trajectories in *zakat* scholarship. This contribution is particularly timely as the field expands to address modern challenges, underscoring the relevance and necessity of this review.

In the following sections, the methodology and findings are elaborated, culminating in a detailed discussion of the thematic clusters and prospective research avenues. By bridging existing gaps and charting new directions, this study aims to enhance the academic and practical discourse on *Zakat*, reaffirming its role as a cornerstone of Islamic socio-economic systems.

This study's structure is outlined as follows. The second section will elucidate the bibliometric protocol utilising the Preferred Reporting Items for Systematic Review and Meta-Analysis (PRISMA) approach and delve into data analysis. Moving to the third section will expound upon the bibliometric findings derived from this study. Subsequently, the fourth section will delve into the eight current trends in *zakat* research. Following that, the fifth section will unveil the future research direction concerning *zakat*. Finally, the sixth section will draw conclusions encapsulating the entirety of this study.

2. Conceptual approach of the study

The concept of *Zakat*, an obligatory form of almsgiving in Islam, serves as a cornerstone of Islamic socio-economic justice and poverty alleviation. Rooted in the Quran and Sunnah, *zakat* embodies principles of wealth redistribution, community solidarity, and moral accountability. The term "*zakat*" itself, derived from the Arabic root *zakaa*, signifies both "purification" and "growth", encapsulating its dual purpose of cleansing wealth and fostering communal development. As one of the five pillars of Islam, *zakat* is obligatory for eligible Muslims who meet specific financial thresholds (*nisab*), making it a dynamic instrument that bridges religious practice and socio-economic governance. This study focuses on *zakat* as both a theological mandate and an evolving socio-economic mechanism, critically analysing its scholarly discourse over the past decade. The conceptualisation of *zakat* is expanded beyond its traditional boundaries to encompass its multifaceted roles in contemporary contexts. By providing a thorough theoretical grounding, this section establishes *zakat* as an analytical lens through which diverse socio-economic phenomena can be examined, including financial inclusion, poverty alleviation, and the ethical dimensions of wealth distribution.

Zakat operates on fundamental principles designed to ensure social justice. These principles include the redistribution of wealth from the affluent to the needy, prioritising eight categories of beneficiaries (*asnaf*), as defined in the Quran (9:60). These categories, ranging from the impoverished to debtors, create a framework that addresses various socio-economic vulnerabilities. While traditionally managed by local religious authorities, the administration of *zakat* has undergone significant transformations. Contemporary *zakat* systems incorporate institutional governance, digital platforms, and integration with broader Islamic finance mechanisms, reflecting their adaptability to modern economic challenges.

The integration of *zakat* into national development agendas highlights its capacity to address systemic poverty and socio-economic inequalities. In countries like

Malaysia and Indonesia, *zakat* is leveraged as a fiscal tool to support education, healthcare, and entrepreneurship, demonstrating its potential to drive sustainable development. The emergence of financial technologies (Fintech) and blockchain further extends the applicability of *Zakat*, enhancing its efficiency, transparency, and accountability in both collection and distribution processes.

This study positions *zakat* as a pivotal construct for examining its evolving role within scholarly discourse and practical implementation. The bibliometric analysis undertaken in this research identifies thematic clusters and patterns, revealing the intellectual trajectories of *zakat* studies over a decade. These insights underscore *Zakat*'s relevance in addressing modern socio-economic issues, such as the global poverty gap, ethical governance, and the challenges of financial inclusion in Muslim and non-Muslim communities alike.

The relationship between *zakat* and the study's focus is twofold. First, it provides a lens to evaluate how academic research aligns with the core principles of *Zakat*, highlighting areas where theoretical development may be lacking. For instance, while *Zakat*'s poverty alleviation potential is well-documented, its application in contexts like blockchain or microtakaful remains underexplored. Second, this conceptual approach underscores the need for interdisciplinary integration, linking *zakat* with broader frameworks in Islamic finance, public policy, and technology. By anchoring the study in a robust conceptual framework, this section strengthens the theoretical foundation for subsequent bibliometric analysis. It situates *zakat* not only as a historical religious obligation but also as a dynamic socio-economic tool with global implications, paving the way for a nuanced understanding of its role in addressing contemporary challenges and advancing academic discourse.

3. Method and data

To ensure transparency and replicability of this bibliometric analysis, a systematic search protocol was established, detailing the specific steps, inclusion criteria, and exclusion criteria applied to identify relevant literature. **Table 1** outlines the search protocol, including the database utilised (Scopus), the finalised search string, and the filters applied. The inclusion criteria encompassed articles published between 2013 and 2022, written in English, categorised as peer-reviewed journal articles, and containing the term "*Zakat*" in the title, abstract, or keywords. Conversely, the exclusion criteria eliminated documents such as conference proceedings, book chapters, and articles in languages other than English. Furthermore, articles not directly addressing *zakat* or failing to align with the study's research questions were excluded during the screening phase. This detailed protocol enhances the reliability of the study and allows future researchers to replicate or adapt the methodology for similar inquiries, see **Table 1**.

Table 1. Search protocol and criteria.

Database	Scopus
Search String	TITLE-ABS-KEY ("*Zakat*")
Filters Applied	Publication Years (2013–2022), Document Type (Articles only), Language (English), Source Type (Journals only)

Inclusion Criteria	Peer-reviewed journal articles focused on *Zakat*, addressing research questions related to publication trends, citations, themes, and future directions.
Exclusion Criteria	Non-article documents (e.g., book chapters, conference papers), non-English publications, irrelevant topics, or articles not addressing *zakat* explicitly

3.1. Method

This study adheres to the bibliometric protocol established by (Donthu et al., 2021) and follows the guidelines of PRISMA proposed by (Moher et al., 2009). Consequently, the study encompasses three phases, outlined in **Table 2**: Finalised Search String in Scopus Database. The initial phase involves identification, during which this study locates records within the Scopus database. To achieve the desired outcome (TITLE-ABS-KEY ("*Zakat*")), this study employs a search string in the advanced search feature of the Scopus database. Following this command, the Scopus database identifies 818 available documents. Moving to the second phase, screening is conducted to filter documents that align with the research questions. This study implements five specific filters corresponding to its objectives: year (10 years from 2013 to 2022), document type (article only), publication stage (final only), source type (journal only), and language (English only). Consequently, 365 documents related to *zakat* research are excluded for not meeting the specified requirements and research questions. The third and final phase is inclusion, where this study identifies 453 documents suitable for analysis see **Table 2**. Hence, the ultimate search string in the Scopus database is identified as follows:

Table 2. Finalised search string in scopus database.

TITLE-ABS-KEY ("*Zakat*") AND (LIMIT-TO (PUBSTAGE, "final")) AND (LIMIT-TO (PUBYEAR, 2022) OR LIMIT-TO (PUBYEAR, 2021) OR LIMIT-TO (PUBYEAR, 2020) OR LIMIT-TO (PUBYEAR, 2019) OR LIMIT-TO (PUBYEAR, 2018) OR LIMIT-TO (PUBYEAR, 2017) OR LIMIT-TO (PUBYEAR, 2016) OR LIMIT-TO (PUBYEAR, 2015) OR LIMIT-TO (PUBYEAR, 2014) OR LIMIT-TO (PUBYEAR, 2013)) AND (LIMIT-TO (DOCTYPE, "ar")) AND (LIMIT-TO (LANGUAGE, "English")) AND (LIMIT-TO (SRCTYPE, "j"))

3.2. Data analysis

Following the completion of the third phase, which is identification, a total of 453 documents are available for analysis. **Table 3** provides details on the data analysis software and tools employed for each research question. This study utilises two software applications for conducting the bibliometric analysis: Excel and VosViewer. Excel plays a primary role in handling pivot tables and generating graphical trends for movement analysis. On the other hand, VosViewer is predominantly utilised for network analysis to discern connections between various criteria, see **Figure 2**.

For the analysis of research questions 1 and 2, which centre on publication trends, citation performances, and top journals, this study utilises Excel. Conversely, VosViewer is employed to analyse research questions 3, 4, 5, and 6. These questions delve into the top 10 countries associated with *zakat* research, the collaborative connections among co-authors, the identification of clusters depicting current research trends, and the exploration of future research directions to discern emerging topics in *zakat* research. The subsequent section will elucidate the outcomes obtained in addressing these research questions.

Table 3. Data analysis software and tools applied for each research question.

| Related Research Question	Software used	Bibliometric Analysis tools
1) Trend publication and citation performances	Excel	Pivot table, graph movement trend
2) Top 5 journals	Excel VosViewer	Pivot table Citation-sources
3) Top 10 countries	VosViewer	Co-authorship–Countries
4) Co-authorship	VosViewer	Co-authorship–authors Network analysis
5) Top 20 cited articles	Excel	Pivot table
6) Current research trend	VosViewer	Co-occurrences–keywords
7) Future research directions	VosViewer	Co-occurrences–keywords used in the year 2021 and 2022
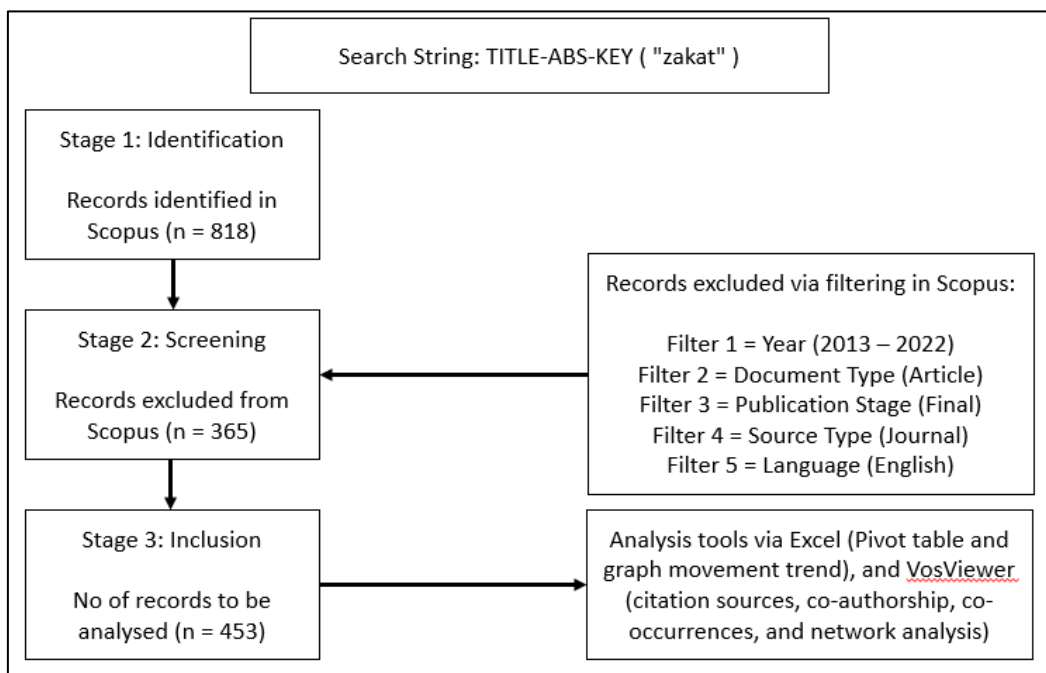
Figure 2. Bibliometric protocol of this study, guided by (Donthu et al., 2021) and (Moher et al., 2009).

4. Result—Historical trends in *zakat* research over the last decade

4.1. Publication and citation performances

Figure 3 illustrates the publication and citation trends in *zakat* research spanning from 2013 to 2022. Over 10 years, a total of 453 articles were published, amassing a combined total of 1981 citations. The linear trajectory of both publications and citations indicates a steady increase. This suggests a burgeoning interest among scholars in *zakat* research, with the expectation that this trend will persist in the coming years.

The zenith of *zakat* research was attained in 2020, marked by the highest publication count of 82 articles and the most substantial citation count of 304. The average trajectory indicates a pronounced growth trend at the onset of 2020. Subsequently, however, both the numbers for publications and citations experienced a decline, signifying a temporary wane in attention toward *zakat* research during this specific period. Nonetheless, there is an anticipation for a resurgence in the future.
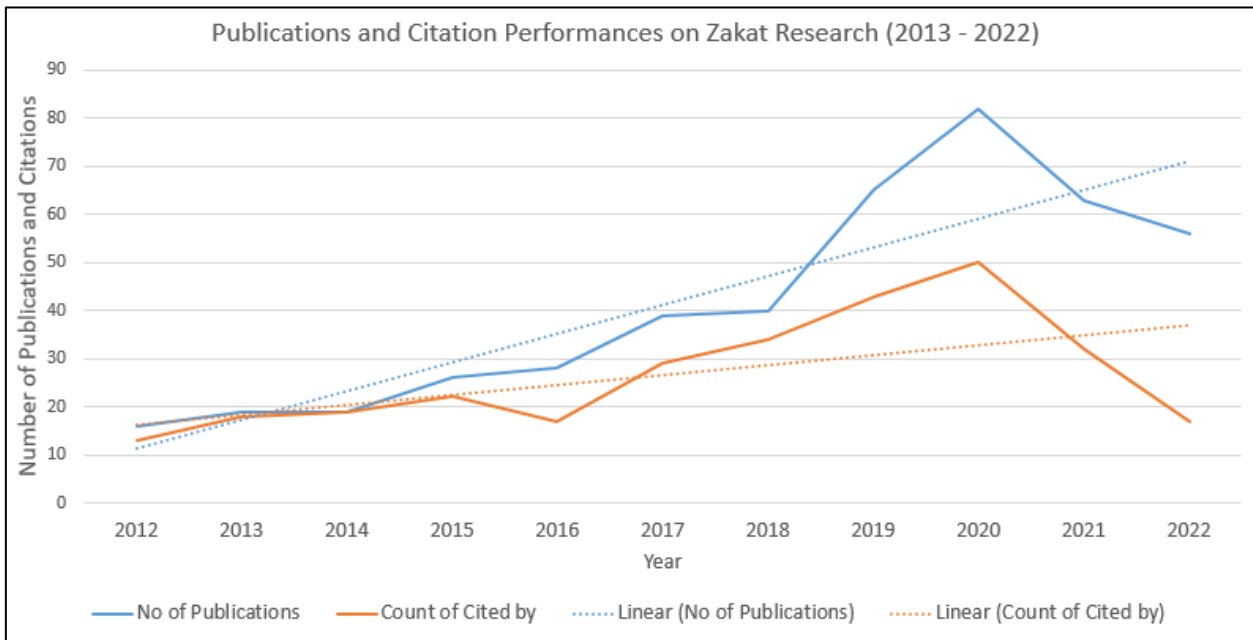
Figure 3. Publication and citation performances on *zakat* research from 2013 to 2022.
Sources: visualisation by authors.

4.2. Top 5 Journal performances in relation to *zakat* research

Table 4 delineates the top 5 journal publications in *zakat* research spanning from 2013 to 2022. Leading the chart is the Journal of Islamic Accounting and Business Research, a United Kingdom-based journal, boasting the publication of 22 articles. Following closely is another United Kingdom-based journal, the International Journal of Islamic and Middle Eastern Finance and Management, with 21 articles. The third position is secured by the Malaysia-based journal Global Journal Al-Thaqafah, contributing 17 articles. Notably, the fourth and fifth spots are held by the United Kingdom's International Journal of Innovation, Creativity and Change, with 13 articles and the United States' Advance Science Letters, with ten articles, respectively. Although the International Journal of Islamic and Middle Eastern Finance and Management currently holds the second position in terms of article count, it emerges as the most impactful among the top 5, with an H-Index of 33. In summary, the publication landscape in *zakat* research from 2013 to 2022 is predominantly shaped by three United Kingdom-based journals.

Table 4. Top 5 Journal publication performances on *zakat* research from 2013 to 2022.

No	Journal	Country Homepage	No of Documents	H-Index
1	Journal of Islamic Accounting and Business Research	United Kingdom	22	22
2	International Journal of Islamic and Middle Eastern Finance and Management	United Kingdom	21	33
3	Global Journal Al-Thaqafah	Malaysia	17	8
4	International Journal of Innovation, Creativity and Change	United Kingdom	13	15
5	Advance Science Letters	United States	10	28

Source: scimago journal ranking.

## 4.3. Top 10 countries associated with *zakat* research

Table 5 showcases the leading ten countries engaged in *zakat* research spanning from 2013 to 2022. Malaysia took the lead with the highest number of *zakat*-related research articles, totalling 219 documents, followed by Indonesia with 139, and Saudi Arabia with 24 documents. Interestingly, the United States and the United Kingdom, despite having Muslim minority populations, both these countries secured positions within the top 10 countries for *zakat* research, ranking fifth and sixth, respectively. Additionally, noteworthy mentions include Pakistan, United Arab Emirates, Nigeria, Turkey, and Bangladesh, completing the roster of the top 10 countries associated with *zakat* research during the specified period from 2013 to 2022.

Table 5. Top 10 countries affiliated with *zakat* research from 2013 to 2022.

No	Countries	No of Documents
1	Malaysia	219
2	Indonesia	139
3	Saudi Arabia	24
4	Pakistan	19
5	United States	14
6	United Kingdom	12
7	United Arab Emirates	10
8	Nigeria	9
9	Turkey	8
10	Bangladesh	8

4.4. Co-Authorship network analysis

Figure 4 illustrates the co-authorship connections in *zakat* research spanning from 2013 to 2022. Employing network analysis, Ismail Abdul Ghafar from University Sains Malaysia emerges as the central figure in this study. Over the past 10 years, Ismail has collaborated with three distinct groups of authors in *zakat* research. The first group, represented by a red cluster, collaborated in 2017, where Ismail worked with Omar, Bhuiyan, and Siwar on the article titled "The Islamic Microfinancing Contributions on Sustainable Livelihood of the Borrowers in Bangladesh (Bhuiyan et al., 2017)". The second group, depicted in a blue cluster, collaborated in 2022, with Ismail working alongside Siswantoro, Munandar, and Nurzaman on two published articles: "Company *zakat* Assessment Methods in Selected Jurisdiction" (Siswantoro et al., 2022) and "Factors Determining *zakat* Rebate Preferences in Malaysia: *zakat* as Tax Deduction" (Siswantoro et al., 2022). The third group, identified by a green cluster, saw collaboration in 2017 and 2018, with Ismail partnering with Shaikh, Shahimi, and Ismail to publish three articles: "Towards an Integrative Framework for Understanding Muslim Consumption Behaviour" (Shaikh et al., 2017), "Intertemporal Consumption Behaviour in OIC Countries", and "Exploring Dynamics of Private Giving as Income Support Institution for Endowment Deficient Consumers" (Shaikh and Ismail, 2019). Consequently, it can be inferred that Ismail Abdul Ghafar has been the most prolific collaborative author in *zakat* research over the past decade, from 2013 to 2022.
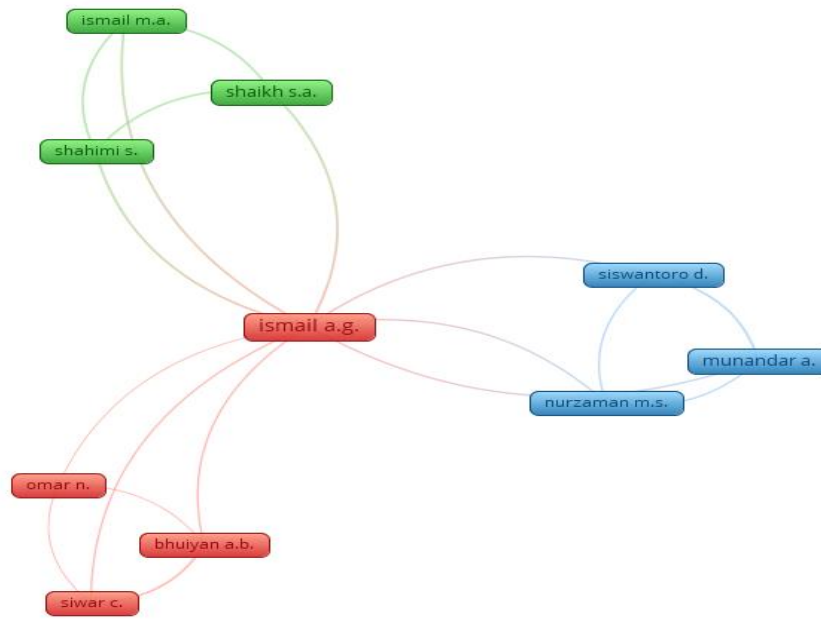
Figure 4. Co-Authorship connection in *zakat* research from 2013 to 2022.
Source: visualisation by authors using VosViewer.

4.5. 20 Most cited articles in *zakat* research

Table 6 presents the top 20 cited articles in *zakat* research over the past decade, spanning from 2013 to 2022. Leading the list is the article by (Amalina Wan Abdullah et al., 2013), titled "Shari'ah disclosures in Malaysian and Indonesian Islamic Banks: The Shari'ah Governance System", which has garnered 45 citations. Sharing the second position are the articles by (Haider et al., 2020) and (Rosli et al., 2018), each accumulating 40 citations. These articles are respectively titled "An Artificial Intelligence and NLP-based Islamic FinTech Model Combining *zakat* and Qardh Al-Hasan for Countering the Adverse Impact of COVID-19 on SMEs and Individuals" and "Distribution Management of *zakat* Fund: Recommended Proposal for Asnaf Riqab in Malaysia". Rounding out the top three is the article by (Ali and Hatta, 2014) titled "*Zakat* as a Poverty Reduction Mechanism among the Muslim Community: Case Study of Bangladesh, Malaysia, and Indonesia", which has garnered 37 citations.

Cited article performances exhibit variations, with some of the top 20 articles achieving high citation counts due to their publication dates. For instance, (Ali and Hatta, 2014; Owolabi Yusuf and Mat Derus, 2013) have accumulated a substantial number of citations attributable to their earlier publication dates. Conversely, (Al-Malkawi and Javaid, 2018; Rosli et al., 2018) as well as (Haider et al., 2020) have garnered high citation counts swiftly, despite being published more recently within the 10 years from 2013 to 2022. Consequently, the top 20 cited articles encompass a mix of both recent and older contributions.

Table 6. Top 20 Cited Articles on *zakat* Research from 2013 to 2022.

No	Author/Year	citations	Citations by Year (2013–2022)
1	(Amalina Wan Abdullah et al., 2013)	45	2013: 3, 2014: 4, 2015: 5, 2016: 5, 2017: 7, 2018: 6, 2019: 5, 2020: 4, 2021: 3, 2022: 3

| 2	(Haider et al., 2020)	40	2020: 10, 2021: 15, 2022: 15
3	(Rosli et al., 2018)	40	2018: 5, 2019: 7, 2020: 10, 2021: 9, 2022: 9
4	(Ali and Hatta, 2014)	37	2014: 4, 2015: 5, 2016: 6, 2017: 5, 2018: 6, 2019: 4, 2020: 4, 2021: 3
5	(Owolabi Yusuf and Mat Derus, 2013)	32	2013: 4, 2014: 5, 2015: 5, 2016: 4, 2017: 5, 2018: 3, 2019: 2, 2020: 2, 2021: 2
6	(Al-Malkawi and Javaid, 2018)	31	2018: 8, 2019: 7, 2020: 6, 2021: 5, 2022: 5
7	(Goby and Nickerson, 2016)	31	2016: 5, 2017: 6, 2018: 6, 2019: 5, 2020: 4, 2021: 3, 2022: 2
8	(Retsikas, 2014)	30	2014: 4, 2015: 6, 2016: 6, 2017: 5, 2018: 4, 2019: 3, 2020: 2
9	(Zaman et al., 2018)	24	2018: 7, 2019: 6, 2020: 5, 2021: 4, 2022: 2
10	(Embong et al., 2013)	24	2013: 3, 2014: 5, 2015: 5, 2016: 4, 2017: 4, 2018: 3
11	(Shaheen Al Ahwal et al., 2016)	23	2016: 4, 2017: 4, 2018: 5, 2019: 5, 2020: 3, 2021: 2
12	(Norailis Ab. Wahab et al., 2013)	23	2013: 3, 2014: 5, 2015: 5, 2016: 3, 2017: 3, 2018: 2
13	(Nomran and Haron, 2019)	22	2019: 5, 2020: 6, 2021: 6, 2022: 5
14	(Djaghballou et al., 2018)	22	2018: 6, 2019: 5, 2020: 5, 2021: 3, 2022: 3
15	(Tahiri Jouti, 2019)	21	2019: 5, 2020: 5, 2021: 6, 2022: 5
16	(Sohag et al., 2015)	21	2015: 4, 2016: 5, 2017: 4, 2018: 3, 2019: 2, 2020: 2, 2021: 1
17	(Alam et al., 2017)	20	2017: 4, 2018: 4, 2019: 3, 2020: 3, 2021: 3, 2022: 3
18	(Ismail et al., 2015)	20	2015: 4, 2016: 5, 2017: 4, 2018: 3, 2019: 2, 2020: 2
19	(Oladimeji Abioye Mustafa et al., 2013)	20	2013: 3, 2014: 4, 2015: 5, 2016: 4, 2017: 3, 2018: 1
20	(Andam and Osman, 2019)	19	2019: 4, 2020: 5, 2021: 5, 2022: 5

Source: Scopus.

5. Result—Cluster current trend in *zakat* research over a decade

A decade of *zakat* research has given rise to numerous interconnected topics, leading to the identification of eight distinct themes that encapsulate the current trends in research.

5.1. Cluster 1 (Red)—Utilising *zakat* for national development

The initial cluster, depicted in red in **Figure 5**, revolves around the utilisation of *zakat* for national development. This cluster encompasses five selected keywords: development, education, housing, income, and investment. It comprises 66 articles associated with these keywords and has garnered 225 citations. The most cited article in this cluster is by (Ismail et al., 2015), titled "Administration and Management of Waqf Land in Malaysia: Issues and Solutions", with 20 citations. This cluster delves into sub-areas such as *zakat* on property, housing, and development (Ismail et al., 2015; Yaakob et al., 2016); *zakat* investment in the stock market (Alam et al., 2017) ; *zakat* distribution and alternative financing on education (Abdullah and Sapiei, 2018; Adewale and Zubaedy, 2019; Sharofiddin et al., 2019); *zakat* as a financial instrument for human development (Akmal et al., 2021; Hassan et al., 2017); also *zakat* in accounting information system in the higher education system (Doktoralina and Bahari, 2018). Thus, *zakat* is employed to allocate funds as an investment for the development of education and property.
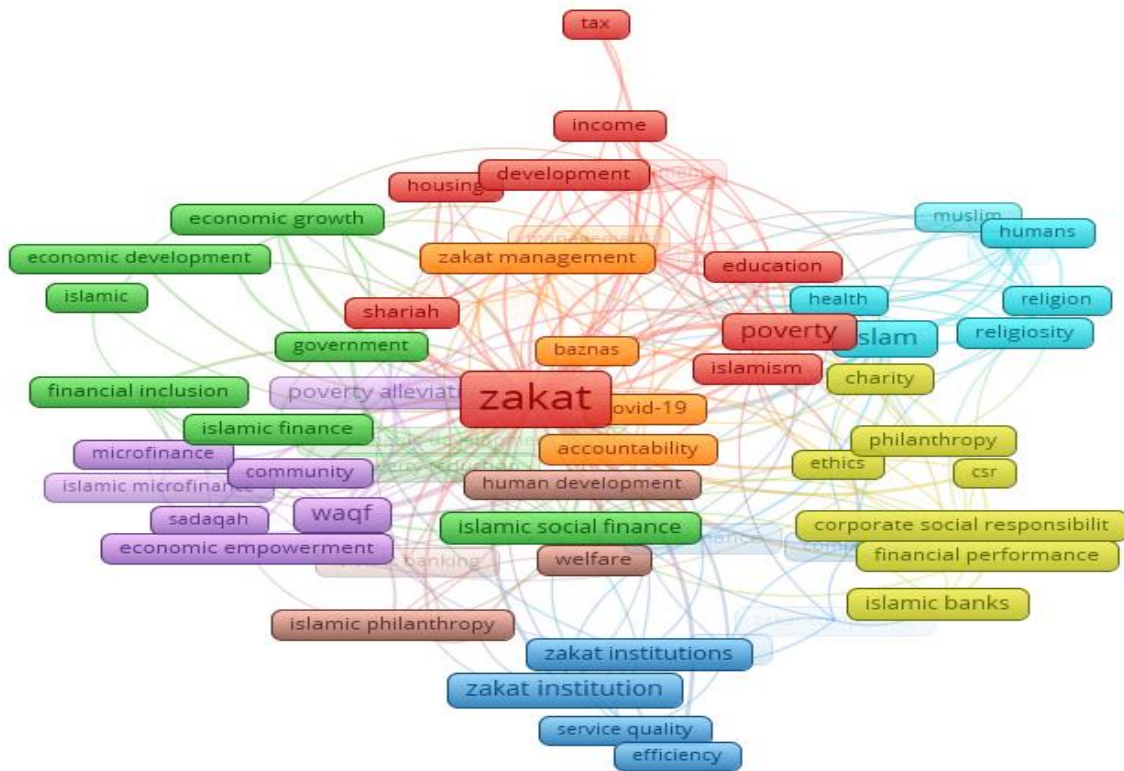
Figure 5. Keywords' network analysis on *zakat* research from 2013–2022.
Source: Visualisation by authors using VosViewer.

5.2. Cluster 2 (Green)—*Zakat*'s Contribution to Poverty Alleviation

The second cluster in *zakat* research revolves around the role of *zakat* in poverty alleviation. This cluster is represented by the colour green in **Figure 5** and encompasses four chosen keywords: *asnaf*, poverty reduction, government, and entrepreneurship. It encompasses 42 articles related to this theme, accumulating a total of 344 citations. The most cited article in this cluster is "Distribution Management of *zakat* Fund: Recommended Proposal for Asnaf Riqab in Malaysia" by (Rosli et al., 2018), boasting 40 citations. This cluster sheds light on four sub-areas, including *zakat* as a mechanism for poverty reduction (Ali and Hatta, 2014; Mohd Ali et al., 2015; Razak, 2020) (Embong et al., 2013; Sohag et al., 2015); *zakat's* contribution to narrowing income gaps (Abdullah et al., 2015), the government's role in utilising *zakat* to combat poverty (Ghani et al., 2018; HalimatusA'Diyah, 2015), as well as entrepreneurship as a *zakat* empowerment program (Nadzri et al., 2018; Samba Mohamed et al., 2018; Widiastuti et al., 2021) . In essence, *zakat* is employed as a tool to address poverty, with governments playing a vital role in assisting the needy and implementing entrepreneurship programs as part of *zakat* empowerment initiatives.

5.4. Cluster 4 (Yellow)—Mechanism of *zakat* as a form of charity and Corporate Social Responsibility (CSR)

The fourth cluster revolves around the theme of the *zakat* mechanism as charity and CSR, represented by the yellow color in **Figure 5**. This cluster encompasses three keywords: charity, CSR, and ethics. There are 19 articles associated with this cluster,

and they collectively received a total of 117 citations. The most cited article in this cluster is by (Zaman et al., 2018), with 24 citations, titled "Religiosity and Corporate Social Responsibility Practices: Evidence from an Emerging Economy." The topics discussed within this theme include CSR in *zakat* (Selvik, 2013; Zaman et al., 2018); ethical values in *zakat* (Auliyah and Basuki, 2021; Fikriyah et al., 2019; Tuan Ibrahim et al., 2020); and charity in *zakat* (Milton-Edwards, 2017). In conclusion, *zakat* does not only enhance CSR but also promotes charity, emphasising the importance of adherence to ethical standards in its implementation.

5.3. Cluster 3 (Blue)—Capability of *zakat* institutions in administering governance

The third cluster pertains to the capacity of *zakat* institutions to manage governance and services. This cluster encompasses four keywords associated with this theme: compliance, governance, service quality, and efficiency. It includes 30 articles related to this theme and has received a total of 251 citations. The most cited article associated with this cluster is (Amalina Wan Abdullah et al., 2013), with 45 citations, titled "Shari'ah Disclosures in Malaysian and Indonesian Islamic Banks: The Shari'ah Governance System." This cluster explores four sub-topics related to this theme, including governance in *zakat* institutions (Nomran and Haron, 2019; Saad et al., 2017; Widiastuti, Cahyono, et al., 2021); efficiency and productivity in *zakat* institutions (Djaghballou et al., 2018; Wahab and Rahman, 2013); effectiveness of service quality in *zakat* institution (Abd. Wahab et al., 2017; Zainal et al., 2016); and compliance with *zakat* law enforcement (Bin-Nashwan et al., 2021; Khamis and Yahya, 2015). In conclusion, it emphasises that governance and service quality play pivotal roles in the efficiency and productivity of *zakat* institutions.

5.5. Cluster 5 (Purple)—Additional roles of *Zakat*

This cluster delves into various functions of *zakat* beyond the previously mentioned themes, highlighted in purple in **Figure 5**. Four keywords, namely community, economic empowerment, *sadaqah*, and *waqf*, are central to this cluster. A total of 26 related articles were generated within this theme, accumulating a total citation count of 227. The most cited article in this cluster is (Tahiri Jouti, 2019) , with 21 citations, titled "An Integrated Approach for Building Sustainable Islamic Social Finance Ecosystems". Within this cluster, four sub-themes are explored: the management of *waqf* (Ismail et al., 2015; Mohd Zakaria and Zurina, 2013), the role and platform of *sadaqah* in *zakat* (Amin, 2022; Zauro et al., 2020); *zakat* as the mechanism for economic empowerment (Fadilah et al., 2021; Hariyanto et al., 2020) ; and *zakat* as an assistant in community welfare (Abidin and Utami, 2020; Fauziah, 2020; Qamruzzaman, 2023a, 2023b, 2023c, 2023d; Qamruzzaman and Karim, 2023a, 2023b; Qamruzzaman, Karim et al., 2023). Therefore, it can be concluded that *zakat* serves multifaceted roles, including functioning as *sadaqah* and *waqf*, contributing to economic empowerment, and enhancing community welfare.

5.6. Cluster 6 (Turquoise)—Legal aspects of *zakat* from Sharia Perspective

The sixth cluster delves into the legal aspects of *zakat* from a *Sharia* perspective, represented by the turquoise color in **Figure 5**. It encompasses three keywords—religion, Islam, and Muslim—to shape this thematic cluster. A total of 25 articles were published, receiving 222 citations in connection with this cluster. The most cited article in this cluster is authored by (Goby and Nickerson, 2016) with the title "Conceptualisation of CSR among Muslim Consumers in Dubai: Evolving from Philanthropy to Ethical and Economic Orientations", garnering 31 citations. This cluster explores topics such as the philanthropic nature of *zakat* (Goby and Nickerson, 2016; Retsikas, 2014); *zakat* as practical theodicy (Abraham, 2018); and political piety of *zakat* (May, 2013). Hence, it can be concluded that *zakat* becomes invalid if elements prohibited by *Sharia* are included within it.

5.7. Cluster 7 (Orange)—Management of funds in *zakat* operations

The seventh cluster explores fund management as a pivotal factor in the success of *zakat* operations. This cluster encompasses three chosen keywords—*zakat* collection, *zakat* distribution, and management—highlighted in orange in **Figure 5**. Associated with 35 articles and receiving a total citation of 271, this cluster's most cited article is by (Rosli et al., 2018), titled "Distribution Management of *zakat* Fund: Recommended Proposal of Asnaf Riqab in Malaysia", with 40 citations. Topics within this cluster include the satisfaction level of *zakat* distribution beneficiaries (Zainal et al., 2016); the practice of *zakat* distribution management (Hassan et al., 2017; Zakaria, 2014), *zakat* distribution management for *mullah* (a person who has just converted to Islam) belief (Johari et al., 2014); as well as the *zakat* collection system (Ridwan et al., 2019; Samad et al., 2016). In conclusion, effective *zakat* collection and distribution are crucial success factors for achieving economic objectives and reducing disparities between affluent and underprivileged groups.

### 5.8. Cluster 8 (Dark Purple)—Choosing worthy beneficiaries for *zakat*

The final cluster, highlighted in a dark purple color in **Figure 5**, delves into the selection of qualified *zakat* recipients. This cluster encompasses three chosen keywords: Islamic philanthropy, *mustahiq* (recipient or rightful beneficiary), and welfare. It comprises 30 articles related to these keywords and has garnered a total of 160 citations. The most cited article in this cluster is by (Goby and Nickerson, 2016), with 31 citations, titled "Conceptualisation of CSR among Muslim consumers in Dubai: Evolving from philanthropy to ethical and economic orientations". Within this cluster, three sub-areas are discussed, including empowering Islamic philanthropy in *zakat* (Baidhawy, 2015; Iskandar, Possumah et al., 2021; Latief, 2013; Mohd Zakaria and Zurina, 2013); the mustahiq empowerment model in *zakat* institutions (Ryandono and Nanda, 2020; Wijayanti and Ryandono, 2020); as well as mustahiq, asnaf and social welfare in *zakat* (Md Qamruzzaman and Sylvia Kor, 2023; Md. Qamruzzaman and Sylvia Kor, 2023; Serfraz et al., 2023; Sharofiddin et al., 2019; Su et al., 2023; Szlafsztein et al., 2023; Widiastuti, Cahyono, et al., 2021). The current trend in the relevant research is projected in **Table 7**.

Table 7. Lists of current research trends on *zakat* research from 2013 to 2022 based on network cluster analysis.

Cluster	Theme	Selected keywords	Colour
1	The usage of *zakat* for nations' development	Development, Education, Housing, income, investment	Red
2	The role of *zakat* in combating poverty	Asnaf, poverty reduction, government, entrepreneurship	Green
3	The capacity of *zakat* institutions to run governance and service	Compliance, governance, service quality, efficiency	Blue
4	*Zakat* mechanism as charity and performing CSR	Charity, Corporate social responsibility, ethics	Yellow
5	Other functions in *zakat*	Community, economic empowerment, sadaqah, waqf	Purple
6	The laws of *zakat* in Sharia perspectives	Religion, Islam, Muslim	Turquoise
7	The fund management of *zakat* operations	*Zakat* collection, *zakat* distribution, *zakat* management	Orange
8	The selection of the qualified recipient of *zakat*	Islamic philanthropy, Mustahiq, welfare	Dark purple

6. Prospective paths for *zakat* research

Zakat research has witnessed a growing trend over the past decade, spanning from 2013 to 2022. Nonetheless, this growth does not imply that the field has reached its zenith or become excessively mature. Therefore, there are still untapped areas for exploration in *zakat* research, encompassing practical, policy-oriented, and academic research. **Figure 6** illustrates the network analysis outlining potential future research directions in *zakat* research.
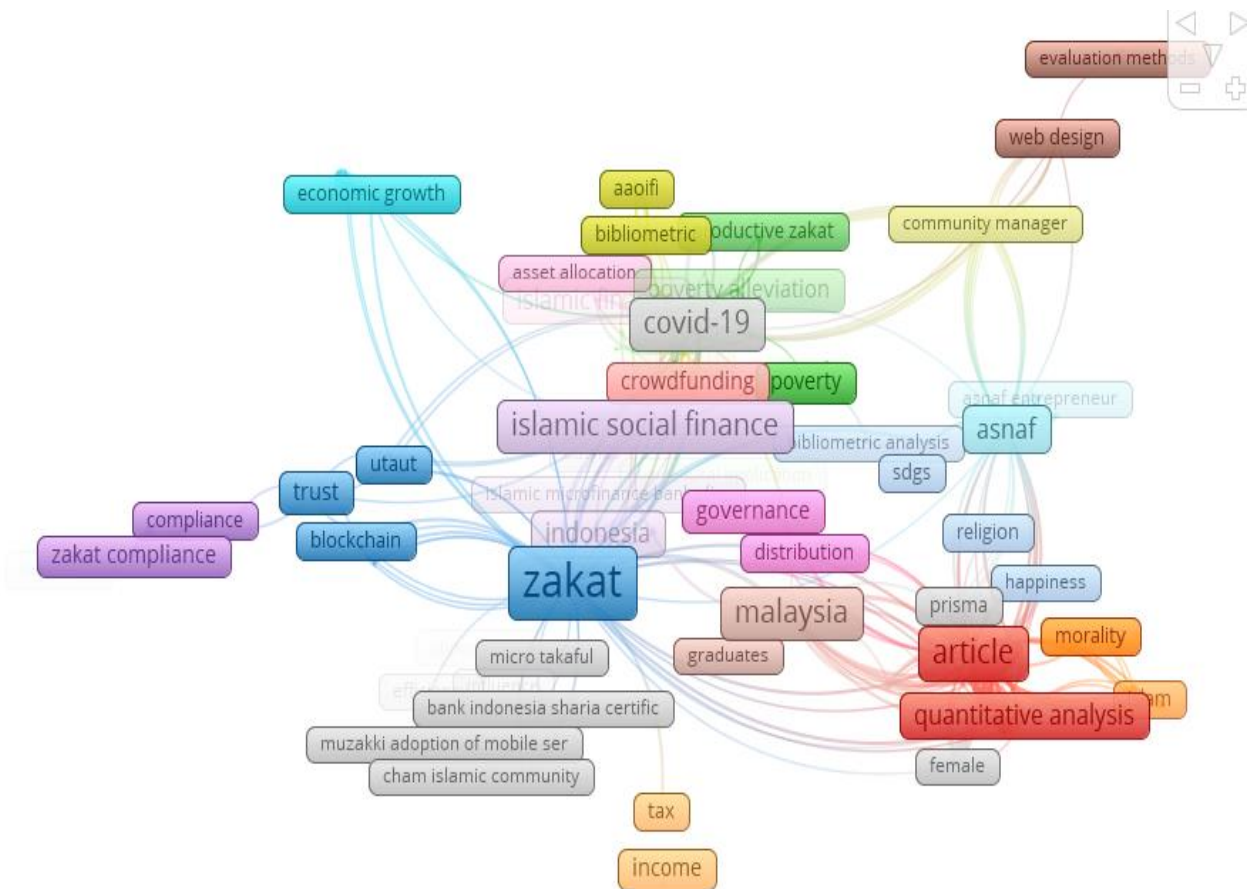
Figure 6. Network analysis on future research direction of *zakat* research.

Source: visualisation by authors based on keywords used from 2021 to 2022.

According to **Figure 6**, there are four prospective domains for investigation in *zakat* research. Firstly, scholars have the opportunity to delve into Fintech (financial technology) applications in *zakat*. The incorporation of Fintech in *zakat* has a potential to augment the speed and efficiency of both collection and distribution processes. However, the success of this integration relies on the willingness of *amil zakat* (collector) and *mustahiq* to adopt Fintech. Therefore, this presents an avenue for scholars to explore the adoption and efficacy of Fintech in *zakat* management and distribution systems.

The second potential research area involves expanding studies on *zakat* implementation to encompass other Islamic and non-Muslim nations. Currently, Malaysia, Indonesia, and Saudi Arabia are the primary countries associated with *zakat* research. Consequently, there is an opportunity to broaden *zakat* research to include other Islamic nations where the Muslim population totals less than 40%[2]. Such countries include Benin (24%), Cameroon (20%), Gabon (10%), Guyana (7.2%), Ivory Coast (38%), Mozambique (17%), Suriname (19%), Togo (20%), and Uganda (12%). Considering that these countries are generally characterised as economically disadvantaged, with an average poverty line of $2.00 per day, exploring *zakat* research in these regions could be instrumental in boosting their economies and addressing poverty issues (Shaikh, 2016).

The third potential area for *zakat* research exploration involves the utilisation of Blockchain as a mechanism for *zakat*. Blockchain technology can be implemented within national *zakat* institutions due to its potential to bring about significant transformations in the *zakat* landscape. In this context, the active involvement of *amil zakat* and *muzakki* (Zakat payer) is crucial for the successful implementation of *zakat* using blockchain technology, ensuring quality, efficiency, responsibility, and professionalism in the distribution of *zakat* to *asnaf*. Blockchain technology addresses issues related to time, financial efficiency, and cryptocurrency technology, thereby enhancing *muzakki*'s confidence in the administration by *amil zakat* through traceable data sources. As the current *zakat* fund mechanism involves both face-to-face and online payments, exploring blockchain as one of the mechanisms for *zakat* can capture the attention of scholars.

The fourth and final potential area for *zakat* research involves the integration of micro*takaful* in *zakat*. Micro*takaful* plays a crucial role in *zakat* as it addresses the often overlooked or underserved needs of the poor or *mustahiq* by the insurance industry. This is particularly pertinent due to the high costs associated with conventional insurance premiums, known as microinsurance (Hasim, 2014). Microinsurance is a specialised form of insurance designed explicitly to safeguard the interests of the poor, and micro*takaful* aligns with Islamic law. While micro*takaful* shares the same technological framework as *takaful*, its focus is on providing affordable premium options for the poor to protect themselves from specific risks. Therefore, micro*takaful* has the potential to be an effective tool in safeguarding the poor and *mustahiq*, contributing to sustained poverty reduction. Research in this area could explore the integration of this scheme with financial support from the government; Islamic institutions of *zakat* and *waqf;* contributions from international *zakat* organisations, as well as donations and grants from non-governmental organisations and donor agencies.

7. Conclusions. Practical implication and scope for the future study

7.1. Conclusion

This study aimed to delve into a decade of *zakat* research, examining its historical performance from 2013 to 2022, analysing the present research trends, and delineating directions for future studies. Employing bibliometric analysis as the primary analytical tool, seven research questions take centre stage in this study.

The author has highlighted seven key findings corresponding to each research question outlined in this study. Initially, the analysis reveals a continuous growth trend in publication and citation activity spanning the years 2013 to 2022, with a notable surge commencing in 2013. The second finding identifies the Journal of Islamic Accounting and Business Research, the International Journal of Islamic and Middle Eastern Finance and Management, and Global Journal Al-Thaqafah as the top three performers in terms of journal publications on *zakat* research over the past decade. The third observation underscores the dominant presence of Malaysia, Indonesia, and Saudi Arabia as the leading countries contributing to *zakat* research affiliations from 2013 to 2022. The fourth finding centres on Ismail Abdul Ghafar, who emerges as a central figure in co-authorship, actively collaborating with three distinct groups of authors. Moving on, the fifth discovery points out the top three cited articles, led by (Amalina Wan Abdullah et al., 2013; Haider et al., 2020; Rosli et al., 2018; Tan et al., 2023; Wang et al., 2023; Yan et al., 2023) , each amassing 45, 40, and 40 citations, respectively.

Sixthly, this study identifies eight thematic clusters representing the current trends in *zakat* research over the past decade, spanning from 2013 to 2022. The initial four themes encompass the utilisation of *zakat* for national development, the pivotal role of *zakat* in addressing poverty, the operational capacity of *zakat* institutions in governance, and the application of *zakat* as a mechanism for charity and CSR. The subsequent four themes encompass diverse aspects such as other functionalities within *zakat*, the legal perspective of *zakat* according to *Sharia*, the effective management of *zakat* operations, and the criteria for selecting qualified *zakat* recipients. Finally, as the seventh and concluding aspect of this research, four potential avenues for further exploration in *zakat* research are presented. These encompass the application of Fintech in *zakat*, extending *zakat* research to other Islamic or non-Muslim nations, exploring blockchain as a mechanism for *zakat*, as well as integrating micro*takaful* into *zakat* practices.

This study's outcomes and conclusions yield three valuable contributions. Initially, it communicates to scholars that *zakat* research is a field in continuous expansion. Secondly, the ongoing research trends offer inspiration and insights to scholars, enriching their understanding of the eight identified domains in *zakat* research. Lastly, the highlighted future research directions serve as a source of inspiration for upcoming scholars, encouraging them to delve into and explore additional promising areas within *zakat* research in the times ahead.

To rewrite the conclusion section based on the suggestions, I will expand it to include the practical implications of the findings, study limitations, and recommendations for future research. Here is the revised conclusion:

7.2. Practical implications

The study's findings have significant practical implications. For policymakers, the insights into *Zakat*'s role in poverty reduction and national development can guide strategies to enhance its efficacy. *zakat* institutions can leverage these findings to improve their governance, service quality, and transparency, fostering greater trust among stakeholders. Additionally, the exploration of emerging technologies like Fintech and Blockchain offers practical solutions to streamline *zakat* collection and distribution, improving efficiency and inclusivity.

Despite its contributions, this study has limitations. First, the bibliometric analysis relied solely on data from the Scopus database, potentially excluding relevant works indexed elsewhere. Second, while the study identified key trends, it did not delve deeply into the qualitative aspects of *zakat* implementation across different regions. Third, the focus on English-language publications might have overlooked significant contributions in other languages.

7.3. Recommendations for future research

Future studies should address these limitations by incorporating multiple databases and exploring qualitative methodologies to capture regional and cultural nuances in *zakat* practices. Expanding research to underrepresented regions, including economically disadvantaged Muslim-minority countries, can provide a broader perspective on *Zakat*'s global impact. Moreover, scholars should explore innovative intersections of *zakat* with Fintech, Blockchain, and Microtakaful to unlock new opportunities for financial inclusion and poverty alleviation. Finally, examining the socio-economic impacts of *zakat* through longitudinal studies can yield deeper insights into its long-term efficacy. This study underscores the dynamic nature of *zakat* research and its potential to contribute to socio-economic development. By addressing the highlighted gaps and embracing emerging opportunities, future research can further advance the understanding and implementation of *zakat* as a pivotal tool for economic justice and poverty alleviation.

Notes

1   Sources: Data search result via Scopus

[2] Data can be accessed at https://www.worlddata.info/alliances/oic-islamic-cooperation.php

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