

Article Type: Research Article

Received: 20/05/2024

Accepted: 20/06/2024

Published: 31/07/2024

Volume/Issue: 1(1)

Pub Date Season: Summer

Pages: 12-26

Cite as: Moussa, M. A., & Yılmaz, R. (2024). Zakat Accounting Research for Upcoming Research Agenda: A Bibliometric Analysis. *Interdisciplinary Finance and Development Journal*, 1(1), 12-26.

Zakat Accounting Research for Upcoming Research Agenda: A Bibliometric Analysis

Moustapha Abakar MOUSSA ¹ Assoc.Prof. Recep YILMAZ ²

PhD student, Department of Accounting, Sakarya University, abakar_moustapha@yahoo.fr, ORCID: 0000-0002-3123-5625

Assoc.Prof., Department of Accounting, Sakarya University, rcyilmaz@gmail.com, ORCID: 0000-0002-0306-2958

ABSTRACT

This study aims to examine the current state of research on Zakat accounting and propose avenues for future research based on a systematic review of literature. Employing a qualitative approach and a bibliometric analysis methodology, we gathered 55 articles from Scopus-indexed journals. Subsequently, these articles were analyzed using VosViewer software to visualize the trajectory of Zakat accounting research worldwide. The findings of this study reveal that doktoralina, lubis, and zaid emerge as the most prolific authors in this domain. Furthermore, bibliometric analysis of keywords highlights four primary research domains: management and accounting of Zakat funds, awareness in Zakat accounting, Zakat financial reporting, and Zakat accounting. The most recurrent terms include Zakat institution, accountability, Islamic accounting, Zakat accounting, financial reporting, and technology. This study provides an overarching view of Zakat accounting research, pinpointing key authors, research themes, and fundamental concepts, thereby steering future investigations in this field.

Keywords: Zakat accounting, VosViewer, research map, bibliometric analysis.

Recherche en Comptabilité de la Zakat pour un Agenda de Recherche à venir : une Analyse Bibliométrique

RÉSUMÉ

Cette étude vise à examiner l'état actuel de la recherche sur la comptabilité de la zakat et à proposer des pistes de recherche pour l'avenir sur la base d'une revue systématique de la littérature. En utilisant une approche qualitative et une méthodologie d'analyse bibliométrique, nous avons rassemblé 55 articles provenant de revues indexées par Scopus. Ces articles ont ensuite été analysés à l'aide du logiciel VosViewer afin de visualiser la trajectoire de la recherche sur la comptabilité de la zakat dans le monde. Les résultats de cette étude révèlent que doktoralina, lubis et zaid sont les auteurs les plus prolifiques dans ce domaine. En outre, l'analyse bibliométrique des mots-clés met en évidence quatre domaines de recherche principaux : la gestion et la comptabilité des fonds de la zakat, la sensibilisation à la comptabilité de la zakat, l'information financière sur la zakat et la comptabilité de la zakat. Les termes les plus récurrents sont : institution de la zakat, responsabilité, comptabilité islamique, comptabilité de la zakat, information financière et technologie. Cette étude offre une vue d'ensemble de la recherche sur la comptabilité de la zakat, en identifiant les auteurs clés, les thèmes de recherche et les concepts fondamentaux, orientant ainsi les futures recherches dans ce domaine.

Mots clés: Comptabilité de la zakat, VosViewer, carte de recherche, analyse bibliométrique.

INTRODUCTION

Zakat, an integral aspect of Islamic faith, plays a pivotal financial role in invigorating a nation's economic progress, as emphasized by (Al-Bawwab, 2021; Alfaizin et al., 2018; Handoko et al., 2022). According to (Rusdianto, 2022), Zakat functions as a mechanism for pooling resources generated from consumption and investment, redirecting them toward productive assets that benefit both individuals and the community. Numerous scholarly works affirm Zakat's substantial contribution to community welfare, establishing enduring benefits like hospitals, universities, and research centers (Alshater et al., 2021; Herindar & Rusydiana, 2022; Rofiq et al., 2022). This illustrates the multifaceted nature of Zakat, including its instrumental role in funding education, fortifying educational systems, and creating opportunities for marginalized individuals (Razak et al., 2016). Additionally, the adaptable nature of Zakat regulations enables direct assistance to beneficiaries or through financial institutions, providing diverse social services and generating positive economic impacts on specific societal sectors (Hadijah & Shaleh Z, 2019; Shaikh et al., 2017).

Efficient management of Zakat assumes a pivotal role in nurturing sustainable development and advancing societal well-being, as underscored by (Hadijah & Shaleh Z, 2019; Latif, 2018; Rusdianto, 2022). Their study highlights the significance of Zakat governance in optimizing the system's effectiveness in delivering public goods and enhancing social welfare. Furthermore, ensuring adherence to best practices by Zakat boards significantly contributes to empowering Zakat (Ahmed, 2021; Kamaruddin & Hanefah, 2021; Spawi et al., 2022). Effective Zakat governance, as emphasized by (Riani & Ikhwan, 2022; Sawmar & Mohammed, 2021a), is crucial for sustainable development of Zakat resources, benefiting not just the Muslim community but society at large. Governance within Zakat institutions plays a crucial role in fostering transparency, efficient management, and resource allocation to realize socio-economic objectives (Ahmed, 2021; Almulhim et al., 2023; Kamaruddin & Hanefah, 2021; Spawi et al., 2022).

The emphasis on governance in Zakat must align with accountability within Zakat institutions. The connection between governance and accounting within Zakat institutions is vital for adept management and accountability, as emphasized by (Alshater et al., 2021; Ihsan & Ayedh, n.d.; Riani & Ikhwan, 2022). Accounting practices are purported to enhance transparency and accountability within Zakat institutions, contributing significantly to effective governance (Fahmi Ikhwandha & Hudayati, 2019; Mutmainah, 2016a). Therefore, it becomes imperative for Zakat institutions to strengthen their governance practices by transparently disclosing relevant information to the public (MIGDAD, 2019). The disclosure of information to the public is closely linked with accounting or reporting. Proper management and efficient accounting of Zakat are crucial for socio-economic development and addressing beneficiary challenges (Hadijah & Shaleh Z, 2019). Accounting for Zakat is believed to improve transparency and accountability within Zakat institutions, ensuring they fulfill their responsibilities to various stakeholders (Jaelani, 2016; Riani & Ikhwan, 2022). Furthermore, accounting represents a critical aspect of good governance and best practices within Zakat institutions, ensuring adherence to high management and governance standards (Ramli et al., 2015). (Jaelani, 2016) stress the pivotal role of accounting in preparing pertinent annual reports and accounts, crucial for the proper functioning and management of Zakat institutions. Along these lines, the term "Zakat accounting" has emerged, signifying the financial management and reporting practices of Zakat institutions in line with Islamic law, whether in religious, educational, or charitable contexts. Nevertheless, several issues arise concerning Zakat accounting, as highlighted in scholarly studies. One primary concern is the lack of accountability and transparency in preparing relevant annual reports and accounts, potentially leading to Zakat resource mismanagement (Jaelani, 2016). Additionally, the absence of universal accounting

standards for Zakat institutions results in diverse accounting practices and a lack of clear guidelines for these institutions (Jaelani, 2016; Riani & Ikhwan, 2022). This diversity hampers the uniformity of Zakat accounting practices, potentially compromising the quality of information (MIGDAD, 2019). Zakat, an influential Islamic practice, positively impacts society and the economy, supporting various developmental aspects like public goods, healthcare, and education. (Alam, 2022; Almulhim et al., 2023; Saad et al., 2014a) affirms its historical role in advancing social welfare and economic prosperity. The Zakat sector aids in wealth distribution, addresses socio-economic disparities, and embodies piety by promoting kindness, social justice, and comprehensive development.

Thus, prioritizing transparency and accountability within Zakat institutions becomes imperative. Public awareness of Zakat has expanded significantly, necessitating a thorough evaluation of Zakat accounting development through research. The use of bibliometric analysis, such as VosViewer's methodologies, proves beneficial in assessing research progress, exploring co-citation data, author and journal maps, or keyword co-occurrence maps (Donthu et al., 2021a; Kirby, 2023). (Ahmad et al., 2015; Widiastuti et al., 2021) discuss Zakat management from a legal perspective, revealing varied Zakat accounting practices among institutions. Effective accounting in Zakat institutions is crucial for fulfilling its public good objectives and maintaining integrity.

Other relevant research delves into factors influencing Zakat accounting, its benefits, and challenges (Ram et al., 2016; Saad et al., 2014a), institutional exploration of Zakat accounting (Rusdianto, 2022) accountability concepts in Zakat institutions (Noorbiah et al., 2023; Ram et al., 2016) and the evolution of Zakat accounting (Khalifah et al., 2022)

This research aims to expand upon existing studies, bridging research gaps and enriching Zakat accounting literature. It seeks to analyze global "Zakat Accounting" research in specialized journals, identifying prospects for future research and formulating a comprehensive research agenda.

RESEARCH METHOD

This study undertook a systematic review of scientific literature in the field of "Zakat Accounting" on an international scale. Data collection was conducted by scrutinizing articles referenced in the Scopus database using the key term "Zakat Accounting." Subsequently, a rigorous selection of articles and journals was made based on quality criteria, notably the presence of a DOI, to facilitate their analysis using software tools.

A total of 55 journal articles related to the research theme of "Zakat Accounting" were identified. The analysis of publication trends on this subject was conducted using VOSviewer software, which generates bibliometric maps for in-depth analysis. This software relies on the VOS (Visualizing Similarity) method to develop bibliometric visualizations that have been widely utilized in previous research for comprehensive analysis.

Moreover, VOSviewer was employed to create author maps and keyword maps based respectively on co-citation and co-occurrence data (Kirby, 2023; McAllister et al., 2022). This approach aims to analyze the maps of journals related to "Zakat Accounting," notably author maps and keywords. These data were then examined to identify future research directions through clusters present on the keyword map.

This research adopts a qualitative descriptive approach, coupled with a meta-analysis and descriptive statistical literature study based on 55 specific journal publications on "Zakat Accounting." Meta-analysis is a method used to synthesize prior research to evaluate the outcomes of existing studies. Furthermore, the qualitative method used is a constructive method, enabling the grouping of collected data into relevant and more accessible themes. Non-probabilistic purposive sampling was employed to gather information in accordance with the defined research objectives.

RESULT AND DISCUSSION

This study focuses on a bibliometric analysis of "Zakat Accounting" using articles from Scopus-indexed journals. Bibliometrics, a crucial method for evaluating scientific performance, encompasses various indicators such as citations, publications, patents, and other complex criteria (Donthu et al., 2021b; Rejeb et al., 2023). Its use allows for the assessment not only of research activities but also laboratories, researchers, and the scientific performance of nations and specific fields.

To delve deeper into the results of this metrological analysis, visual mapping is employed to graphically represent 55 journals associated with "Zakat Accounting". This mapping is based on the analysis of keywords and distinctive terms found within the articles of these journals. It aims to graphically visualize the elements of knowledge, patterns, dynamics, interrelations, and dependencies emerging from these scientific contents. The subsequent section will further detail these results by providing an in-depth explanation of this mapping of the network of 55 journals focused on the theme of "Zakat Accounting".

Bibliometric Mapping of Authors

Through the application of bibliometric analysis using VOSviewer software, a visual map of authors making contributions to the field of "Zakat Accounting" has been generated. The resulting image provides a visual representation of this mapping, where the larger and brighter yellow-marked points indicate a higher number of publications in journals related to the theme of "Zakat Accounting" authored by a specific individual.

Figure 1: Author map

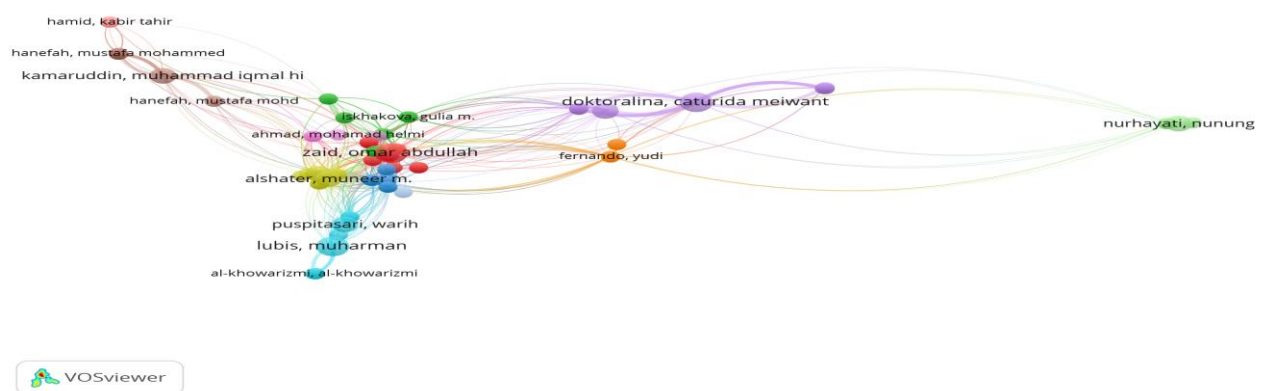
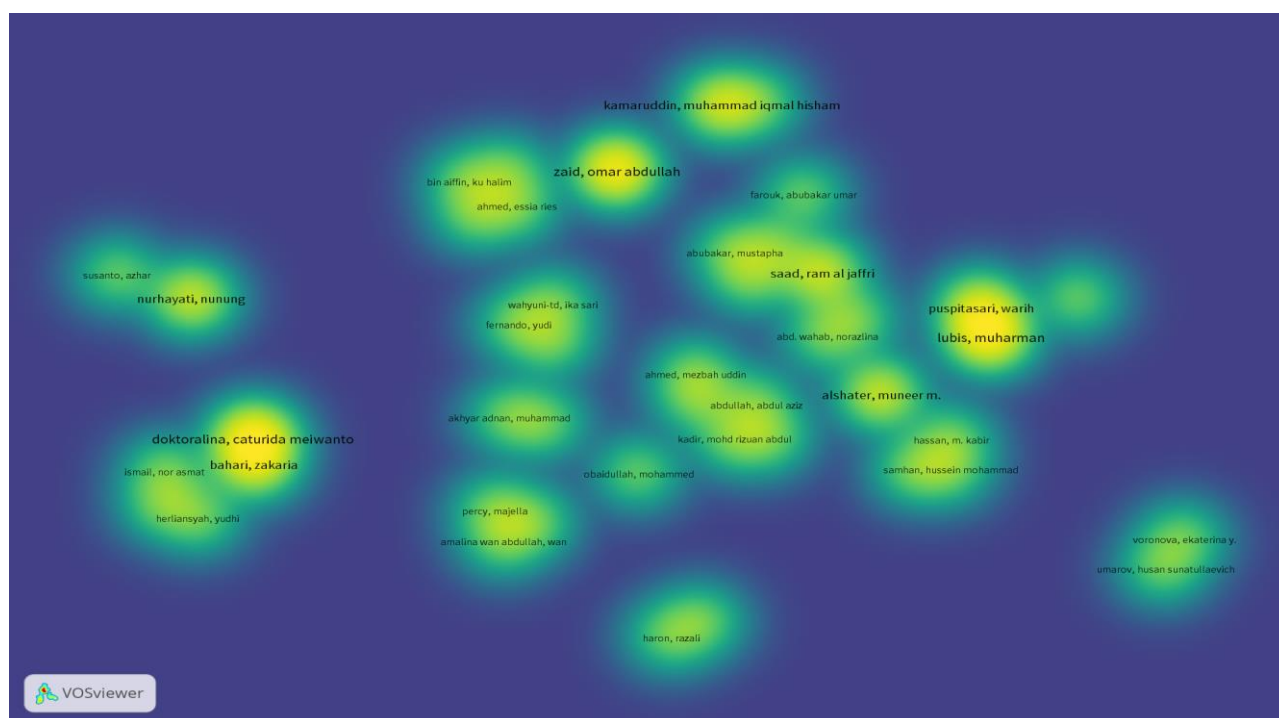


Figure 2: Author map

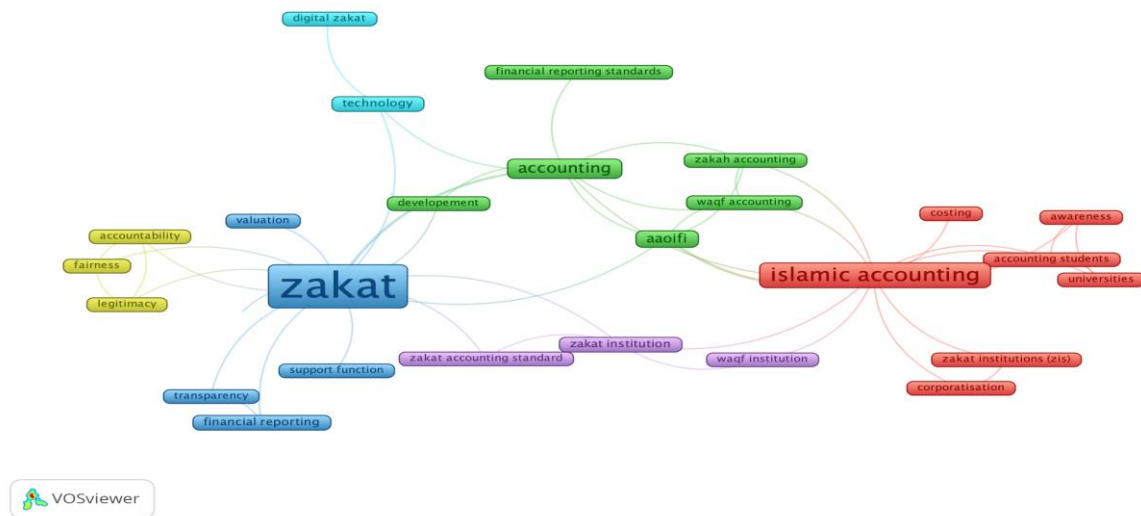
The presented figure demonstrates that the density of clusters on the bibliometric map correlates with the intensity of the displayed yellow color. The yellow shade on the map is influenced by the level of interconnectedness among elements. Therefore, this section holds key significance in understanding the overall structure of the bibliometric map, a pivotal aspect for analysis. Through this, it becomes feasible to identify authors with the highest publication counts.

In general, each author or researcher exhibits distinct characteristics within their published works. In some cases, an author may stand as a solitary contributor, while in others, collaboration with fellow authors or researchers influences cluster density. As a result, cluster densities vary. However, authors displaying significantly higher cluster densities indicate a more substantial volume of research publications on the topic of "Zakat Accounting" compared to those with lower cluster densities. Consequently, these findings could serve as a benchmark for future researchers.

Based on the analysis results, it was observed that authors doktorlina, zaid, and lubis were the most productive contributors in terms of publications related to "Zakat Accounting".

Visual Mapping of Keywords

The following figure illustrates the frequency of keywords used in research within the field of "Zakat Accounting." The most prominent shape represents the most frequently utilized term in journal articles concerning "Zakat Accounting."

Figure 3: Research cluster

In the context of mapping, the most found keywords in "Zakat Accounting" publications consist of terms such as Zakat institution, accountability, Islamic accounting, Zakat accounting, financial reporting, and technology. These keywords are subsequently categorized into six clusters for analysis and representation purposes.

Table 1: Research Cluster

Cluster	Keywords
Cluster 1 (7 items)	accounting students, awareness, corporatisation costing islamic accounting, universities, zakat institutions (zis)
Cluster 2 (6 items)	Aaoifi, accounting development, financial reporting statandards, waqf accounting and zakah accounting
Cluster 3 (6 items)	Financial reporting, support, function, transparency valuation, zakat, zakat calculation
Cluster 4 (3 items)	Accountability, fairness, legitimacy
Cluster 5 (3 items)	waqf institution, zakat accounting standards, zakat institution
Cluster 6 (2 items)	Digital zakat, technology

Research mapping can be established based on 6 keyword clusters, namely:

Cluster 1: Awareness and Education in Zakat Accounting

Zakat accounting remains a field that has not undergone extensive academic research. Nevertheless, some studies address aspects related to awareness and education concerning Zakat, which are pivotal factors influencing Muslims' participation and compliance with this religious duty. (Kibiya et al., 2023)'s study aimed to assess the comprehension and familiarity of accounting students in Nigerian universities regarding Islamic accounting, while also comparing their knowledge level in Islamic accounting to conventional accounting. The findings revealed that accounting students possess a basic understanding and adequate awareness of Islamic accounting, allowing them to distinguish this approach from conventional accounting. Furthermore, they express a clear interest in learning Islamic accounting and support its mandatory inclusion in the accounting curriculum. However, the research has limitations, notably its focus on the northwest region of Nigeria, which may limit the generalization of results nationwide. Additionally, solely using a questionnaire might restrict a comprehensive understanding of participants' knowledge and awareness. The lack of balanced representation of non-Muslims among respondents is also noteworthy. Despite these limitations, the study holds significant importance by providing insights into accounting students' understanding and knowledge levels. It underscores the importance of integrating Islamic accounting into educational and professional programs. Based on these conclusions, recommendations are proposed for Nigerian educational institutions and professional bodies to enhance awareness and knowledge in Islamic accounting. These recommendations include incorporating specific subjects such as Islamic accounting and finance, accounting for Islamic financial institutions, zakat accounting, shariah audit, shariah corporate governance, education, and ethics at various academic levels.

For instance, (Al Mubarak et al., 2021; Alsharari, 2019) evaluated how accounting education impacted individuals' compliance behavior towards Zakat, highlighting the significance of awareness and training in fostering participation. However, these studies might have limitations in terms of generalizing results as they rely on samples specific to certain regions or cultures. Lastly, (Mohammed Sarea & Mohd Hanefah, 2013) focused on the necessity of accounting standards for Islamic financial institutions, referencing the AAOIFI (Accounting and Auditing Organization for Islamic Financial Institutions). Their study aimed to comprehend how the adoption of these standards could influence the accounting practices of Islamic financial institutions. Nonetheless, their findings might be limited to a specific context and might not apply universally to all Islamic financial institutions.

Cluster 2: the evolution of accounting standards governing zakat.

Cluster 2 delves into the evolution of accounting standards governing zakat, particularly those devised by the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI). This cluster investigates the factors impacting Islamic banks' adherence to these standards and delves into the practical and theoretical challenges associated with their implementation. Notably, researchers such as (Elhalaby et al., 2023; ERSOY & SÜNER, 2019; Haitam et al., 2022) conducted empirical studies on institutional pressures influencing the uptake of AAOIFI standards. Their findings underscored the considerable influence of these pressures on ensuring compliance with accounting standards. However, their studies also highlighted impediments faced by Islamic banks, including deficiencies in human resources, information systems, and regulatory backing. Nevertheless, these studies may have limitations in their applicability due to their focus on specific countries and a potential oversight of regional or institutional variations.

Another pertinent study in this domain was conducted by (Agbodjo & Toumi, 2021; Mohd Zain et al., 2021), examining how the adoption of AAOIFI standards affects the quality of financial information in Kuwaiti Islamic banks. Their methodology involved multiple regression analysis to test the hypothesis that embracing AAOIFI standards enhances financial information quality in these banks. The outcomes

revealed a substantial and positive correlation between the adoption of AAOIFI standards and the quality of financial information, encompassing relevance, reliability, comparability, and verifiability. This research holds promise in contributing significantly to the discourse on zakat accounting standards by providing empirical substantiation of the advantages stemming from AAOIFI standards adoption within Islamic banks, especially within a context distinct from Malaysia.

(Sulaiman & Zakari, 2005) proposed a normative strategy for shaping Islamic corporate reports, drawing on the Hofstede-Gray framework as a foundational theoretical underpinning. Their study aimed to justify the necessity of extending Islamic corporate reporting beyond traditional standards, incorporating the cultural and religious values of Muslim communities. Nonetheless, the broader applicability and validity of their approach might be subject to scrutiny due to its reliance on a framework that may not universally apply across diverse cultural or institutional contexts.

Cluster 3: challenges and transparency in zakat reporting

The research cluster presented here focuses on the intricate landscape surrounding transparency in Zakat reporting, shedding light on the challenges, shortcomings, and potential avenues for improvement within the institutions tasked with managing Zakat. These studies offer critical insights into the current deficiencies while proposing plausible solutions to augment transparency and accountability in Zakat reporting.

(Ahmad et al., 2015; Sawmar & Mohammed, 2021b) conducted an in-depth exploration into the transparency levels of Zakat reporting within pertinent institutions. Their findings revealed a multitude of obstacles, including the absence of standardized norms, insufficient awareness among administrators, communication limitations, and a reluctance to share information. These studies highlighted pivotal elements such as leadership, organizational culture, political will, and personnel qualifications as imperative for addressing these challenges and advancing reporting practices.

(Friantoro & Zaki, 2019) study, examining the impact of the digital era on amil zakat institutions in Indonesia, underscored the opportunities and challenges stemming from technological advancements. It emphasized the necessity of bolstering the skills of amil zakat to effectively harness technological progress for Zakat promotion, collection, and reporting, while also mitigating potential risks.

(Mohammed Sarea & Mohd Hanefah, 2013) analysis of Zakat information disclosure in Bahraini companies' annual reports, aligned with AAOIFI standards, uncovered insufficient adherence to established norms. Factors such as company size, industry sector, profitability, and foreign ownership were identified as influential, although the study acknowledged limitations due to the limited scope of companies analyzed.

(Mutmainah, 2016b) research investigating the impact of perception regarding accountability, transparency, and responsibility of zakat institutions on the intention to pay zakat in Indonesia unveiled noteworthy findings. Through comprehensive field research and statistical analysis, it highlighted the positive and significant influence of accountability and transparency on the intention to pay zakat, while noting no significant influence regarding responsibility.

These studies collectively highlight deficiencies in Zakat reporting practices and provide valuable insights for enhancement. They stress the importance of establishing standardized norms, improving competencies, raising awareness, and leveraging technological advancements to bolster transparency and accountability within Zakat institutions.

Cluster 4 and 5 Asset management and zakat accounting

This cluster represents the asset management of zakat institutions and zakat accounting, which are essential aspects to ensure the transparency and accountability of zakat institutions.

(Rejeb et al., 2023) study on optimizing zakat revenue generation underscores three crucial factors: the environment, resources, and historical context. Despite its insights, relying solely on Scopus as a data source may create bias by overlooking diverse literature in the metaverse domain. Expanding data sources beyond Scopus to include practitioner-focused materials, reports, and specialized research could yield a more comprehensive perspective. Additionally, the study's sample size of 595 articles might not fully represent the breadth of metaverse research, potentially limiting its depth of analysis. Integrating qualitative studies could complement the quantitative approach, offering a more nuanced understanding of the evolving metaverse landscape.

The study conducted by (Fahlefi et al., n.d.) focused on the critical activities of zakat agencies—collection and distribution. It aimed to depict the management steps involved in zakat collection and distribution by the National Zakat Agency in the regency/city of West Sumatra province, Indonesia. Using a qualitative research approach and a case study method involving unstructured interviews, observations, and documentation review, the research identified that the agency employed the POSCAC stages—Planning, Organizing, Staffing, Coordinating, Activating, and Controlling—as a management model. However, this study bears certain limitations. While insightful, the methodological approach could benefit from a deeper analysis of specific challenges faced by the Zakat Agency and a more detailed assessment of the actual effectiveness of applying the POSCAC model in these specific contexts.

(Fitriyani et al., 2023), This research delves into the application of PSAK 109 accounting standards for Zakat, Infaq, and Sadaqah at LAZ Yatim Mandiri in Ponorogo. Employing qualitative-descriptive methods like observation, documentation, and interviews, the study examines compliance with PSAK 109 in financial statement presentation. The findings underscore adherence in financial statement presentation but highlight a lack of compliance in disclosure variables for ZIS fund management due to the absence of detailed CaLK (CaLK - Cash and Liquidity Calculation). Encouraging adherence to PSAK 109 in accounting for Zakat institutions, the study aims to promote growth for LAZ Yatim Mandiri Ponorogo and similar organizations.

(Owoyemi, 2020) This study addresses the crisis of confidence revolving around Zakat management by state and zakat agencies, affecting the trust relationship between payers and collectors of zakat, as stipulated in the Quran. It investigates the permissibility of directly giving zakat to beneficiaries amid contrasting opinions suggesting it might be sinful. Through analyzing scholars' viewpoints, the research reveals divided perspectives on directing zakat to the state or beneficiaries. The study concludes that while the ideal practice advocates channeling zakat through the state or zakat agencies, it clarifies that there is no sin in directly giving zakat to beneficiaries, particularly in light of trust issues with these agencies. Utilizing historical, analytical, and critical tools, the study, primarily library-based in nature, validates this alternative approach. Despite focusing on debunking the notion that giving zakat directly to recipients is sinful, especially amidst trust concerns in zakat agencies, it signals the need for further comprehensive research into this multifaceted issue.

(Islam & Salma, 2020), Zakat plays a significant role in the socio-economic development of Muslim communities, mandated as a compulsory contribution from specific individuals, directing a fixed portion of their wealth toward al-mustahuqqun beneficiaries. Its fundamental objective revolves around achieving social and economic justice, as underscored in various Quranic references. However, in Bangladesh, the absence of a comprehensive zakat institution, except for the Center for Zakat Management (CZM), has led to challenges in the structured collection and distribution of zakat. In contrast, Malaysia has emerged as a leading hub for Islamic financial institutions, excelling not only in Islamic banking but also in efficient zakat management. This study aims to analyze zakat collection and distribution practices in Bangladesh, drawing insights from the CZM model and Malaysia's successful zakat administration. Its goal is to explore potential strategies and derive lessons that Bangladesh could adopt from Malaysia's proficient handling of zakat.

(Saad et al., 2014b), this paper's primary objective is to delve into the concept of Islamic accountability in managing zakat funds. Through a theoretical and conceptual approach, it seeks to offer a comprehensive understanding of the accountability system and the practices adopted by zakat institutions. Identifying factors contributing to inefficiencies in zakat distribution is a key aspect of this exploration. The presented Islamic accountability framework represents an initial endeavor to comprehend and evaluate the effectiveness of accountability practices specifically within the context of managing zakat funds.

(Hidayati & Tohirin, 2019), this study aims to devise a performance assessment framework tailored specifically for zakat institutions, integrating perspectives from Maqasid Sharia and Sharia enterprise theory. Drawing on prior research on performance evaluation within zakat institutions and leveraging concepts articulated by Al Ghazali and Ibn Ashur, the paper advocates for adapting performance evaluation methodologies utilized in Islamic banking to suit the context of zakat institutions. It concludes by emphasizing that implementing a performance scorecard grounded in Maqasid Sharia and Sharia enterprise theory enables a comprehensive evaluation of zakat institutions' performance, thereby facilitating the computation of a Zakat Management Index.

(Fadilah et al., 2023), this study critically examines the performance of zakat, particularly focusing on the role of the fund utilization program as an intermediary in zakat administration. It specifically investigates the efficacy of the zakat distribution program, analyzing programs conducted by BAZNAS in West Java through a case study and a descriptive approach. The outcomes aim to propose innovations that could assist managers of zakat institutions in evaluating the performance of fund utilization, placing particular emphasis on enhancing the efficiency of the distribution program. The West Java BAZNAS distribution program encompasses various sectors like the economy, healthcare, education, including da'wah initiatives, and support for victims of natural calamities. Nevertheless, certain challenges occasionally impede the effectiveness of this program, leading to the implementation of diverse measures, including the adoption of Standard Operating Procedures (SOP), to evaluate its efficiency as a zakat distributor.

(Nomran & Haron, 2022), this article explores the feasibility of employing zakat as an alternative indicator for assessing the performance of Islamic banks. Findings suggest that zakat ratios serve as valid indicators, complementing traditional performance metrics and functioning independently to evaluate the Islamic performance of banks. However, the study's limitation lies in its failure to account for variations in results over time, thereby representing a constraint within this research.

Cluster 6: Technological innovations for the management and calculation of zakat

The sixth cluster focuses on technological innovations for the management and calculation of zakat. The management and computation of zakat significantly benefit from technological advancements, bringing efficiency and transparency to zakat institutions. As one of Islam's pillars aimed at reducing poverty and promoting social justice, zakat leverages information and communication technologies (ICT) to facilitate collection, distribution, and reporting.

A study conducted by (Hassan & Muneeza, 2023) delves into utilizing technology to simplify zakat distribution among the needy. Their aim is to address challenges related to beneficiary identification and the transparency of fund distribution. The researchers advocate innovative solutions, including the Internet of Things (IoT), to enhance this process. They strongly advocate increased integration of technology in zakat management operations for a more transparent and efficient distribution of funds to the needy.

In another study, Nailah & Rusydiana (2020) mapped out the development and trends in research on zakat and technology within Islamic economics and finance based on over 440 indexed publications.

Their analysis highlights a significant growth in publications in this field, showcasing the burgeoning research on zakat and technology.

(Chuttur, 2023) 's study highlights that despite the presence of zakat organizations in Mauritius, poverty persists among the local Muslim population. This research underscores the underutilization of technology by these organizations and the operational challenges in managing zakat funds. Technological recommendations are outlined to enhance the efficiency of these organizations in their mission to aid those in need.

Lastly, (Beik et al., 2021) underscore the crucial importance of digital technology in zakat management to alleviate poverty. Their study analyzes how Indonesia's National Zakat Council (BAZNAS) utilizes technological tools such as websites, mobile applications, and rice vending machines to efficiently collect and distribute zakat.

These research endeavors underscore the pivotal significance of technological advancements in optimizing zakat management and distribution. They identify challenges and propose innovative solutions to enhance the effectiveness of zakat institutions in their humanitarian mission.

CONCLUSION

This article presents a comprehensive analysis of global research on "Zakat Accounting." It is based on a systematic literature review that identified 55 articles from Scopus-indexed journals, all focused on this subject. Among the most prominent researchers in this field, doktoralina, lubis, and zaid stand out as influential and prolific authors.

Building upon a thorough analysis of keywords, the study categorized research on "Zakat Accounting" into six distinct thematic clusters. The most frequently used terms include waqf institution, responsibility, Islamic accounting, waqf accounting, reporting, and technology. These keywords reflect the primary areas of this research, covering various aspects such as awareness and education in Zakat Accounting, adaptation of accounting standards for Zakat, challenges related to transparency in Zakat reporting, asset management, and Zakat accounting, as well as technological advancements for Zakat collection and computation.

For future studies, the use of tools such as Biblioshiny-R is crucial for conducting in-depth and visually instructive analyses. These tools offer the opportunity to enhance understanding and exploration of this specific domain (Daskalopoulou et al., 2023; Lina Marlina et al., 2023; Nuraini & Thuba Jazil, 2023).

Furthermore, platforms like CiteSpace, Dimensions Analytics, and SciVal, along with the utilization of programming languages such as Python/R with specialized libraries, serve as additional resources for conducting comprehensive bibliometric analyses. These tools enable the exploration of emerging trends, visualization of interconnections among publications, assessment of research performance, and mapping of collaborations within the realm of "Zakat Accounting".

REFERENCES

- Agbodjo, S., & Toumi, K. (2021). Accounting Standards and Value Relevance of Accounting Information: A Comparative Analysis between Islamic, Conventional and Hybrid Banks. *Journal of Applied Accounting Research*, 22(1), 168–193. <https://ssrn.com/abstract=3919551>
- Ahmad, R. A. R., Othman, A. M. A., & Salleh, M. S. (2015). Assessing the Satisfaction Level of Zakat Recipients Towards Zakat Management. *Procedia Economics and Finance*, 31, 140–151. [https://doi.org/10.1016/S2212-5671\(15\)01141-7](https://doi.org/10.1016/S2212-5671(15)01141-7)
- Ahmed, A. (2021). Zakat Calculation in Islamic Finance. *Journal of Islamic Economics*, 5(2), 123–135.
- Al Mubarak, M. A. R., Nurul, I., & Febri Wimpi, H. (2021). Rekonstruksi Undang-Undang Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat (Analisis Hukum Ekonomi Syariah). *Journal of Sharia Economics (MJSE)*, 1(1), 62–79. <https://journal.umpo.ac.id/index.php/MUSYROKAH/article/view/4166/1902>
- Alam, Md. S. (2022). 30 years of research in Islamic accounting: a literature review. *PSU Research Review*. <https://doi.org/10.1108/PRR-05-2021-0024>
- Al-Bawwab, R. (2021). Zakat: A Case Study of Constraining Free Riding in Charity. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3896670>
- Alfaizin, A. W., Insani, T. D., & Herianingrum, S. (2018). Zakat: concept and implications to social and economic (economic tafsir of al-tawbah:103). *Journal of Islamic Monetary Economics and Finance*, 4(1), 117–132. <https://doi.org/10.21098/jimf.v4i1.780>
- Almulhim, A., Alomair, M., & Napier, C. J. (2023). Islamic accounting, accountability and governance. In *Handbook of Accounting, Accountability and Governance* (pp. 332–348). Edward Elgar Publishing. <https://doi.org/10.4337/9781800886544.00026>
- Alsharari, N. M. (2019). Management accounting and organizational change: alternative perspectives. *International Journal of Organizational Analysis*, 27(4), 1124–1147. <https://doi.org/10.1108/IJOA-03-2018-1394>
- Alshater, M. M., Saad, R. A. J., Abd. Wahab, N., & Saba, I. (2021). What do we know about zakat literature? A bibliometric review. *Journal of Islamic Accounting and Business Research*, 12(4), 544–563. <https://doi.org/10.1108/JIABR-07-2020-0208>
- Beik, I. S., Swandaru, R., & Rizkiningsih, P. (2021). Utilization of Digital Technology for Zakat Development. In *Islamic FinTech* (pp. 231–248). Springer International Publishing. https://doi.org/10.1007/978-3-030-45827-0_13
- Chuttur, Y. (2023). Exploring the role of technologies in zakāt organizations: the case of mauritius. In *International Journal of Economics* (Vol. 31, Issue 1).
- Daskalopoulou, I., Karakitsiou, A., & Thomakis, Z. (2023). Social Entrepreneurship and Social Capital: A Review of Impact Research. *Sustainability*, 15(6), 4787. <https://doi.org/10.3390/su15064787>
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021a). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021b). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Elhalaby, S., Sarea, A., Alnesafi, A., & Al-Absy, M. S. M. (2023). The Adoption of AAOIFI Standards by Islamic Banks: Understanding the Microeconomic Consequences. *Economies*, 11(2), 39. <https://doi.org/10.3390/economies11020039>
- ERSOY, M., & SÜNER, M. (2019). AAOIFI Standartlarının Türkiye'deki Katılım Bankalarına Olası Etkileri. *Artvin Çoruh Üniversitesi Uluslararası Sosyal Bilimler Dergisi*, 5(2), 226–245. <https://doi.org/10.22466/acusbd.658562>
- Fadilah, S., Sundaya, Y., Lestari, R., Rosdiana, Y., Maemunah, M., Ali, A., K, R., & Farhan J, M. (2023). Performance Measurement of Zakat Utilization: The Effectiveness of Zakat Distribution. *KnE Social Sciences*. <https://doi.org/10.18502/kss.v8i18.14344>
- Fahlefi, R., Hasan, A., & Alimin, A. (n.d.). *Management model of zakat collection and its distribution for zakat agency*. 2019(2). <http://dergipark.org.tr/ueip>

- Fahmi Ikhwandha, M., & Hidayati, A. (2019). The influence of accountability, transparency, and affective and cognitive trusts on interest in paying zakat. *Jurnal Akuntansi Dan Auditing Indonesia*, 23(1). <https://doi.org/10.20885/jaai.vol23>
- Fitriyani, E. N., Wijayanti, I., & Sayidatul, N. (2023). *Analysis implementation based on psak 109 accounting zakat, infaq, sadaqah in laz yatim mandiri ponorogo article info abstract*. 13(1), 3.
- Friantoro, D., & Zaki, K. (2019). Do We Need Financial Technology for Collecting Zakat? *International Conference of Zakat*. <https://doi.org/10.37706/iconz.2018.133>
- Hadijah, S., & Shaleh Z, M. (2019). Analysis of Management and Application of Zakat Accounting by National Amil Agency of Majene Regency Year 2014-2016. *Proceedings of the First International Conference on Materials Engineering and Management - Management Section (ICMEMm 2018)*. <https://doi.org/10.2991/icmemm-18.2019.25>
- Haitam, R. I., Ardiansyah, M., & Salim, M. (2022). Adoption of the AAOIFI International Code of Ethics for Indonesian Islamic Accountants. *IKONOMIKA*, 6(2), 259–274. <https://doi.org/10.24042/febi.v6i2.11528>
- Handoko, L. H., Bayinah, A. N., & Firmansyah, F. (2022). A bibliometric analysis of research on zakat: Past trends and future directions. *Al-Uqud: Journal of Islamic Economics*, 6(2), 160–176. <https://doi.org/10.26740/aluqud.v6n2.p160-176>
- Hassan, M. K., & Muneeza, A. (2023). *The Role of Technology in Effective Distribution of Zakat to Poor and Needy* (pp. 309–331). https://doi.org/10.1007/978-3-031-13302-2_14
- Herindar, E., & Rusydiana, A. S. (2022). The Measuring Efficiency of Waqf Fund. *Al-Awqaf: Jurnal Wakaf Dan Ekonomi Islam*, 14(2), 107–122. <https://doi.org/10.47411/al-awqaf.Vol14Iss2.149>
- Hidayati, A., & Tohirin, A. (2019). Performance Measurement System for Zakat Institutions: Integrating Maqashid Sharia and Sharia Enterprises Theory. *International Conference of Zakat*, 291–299. <https://doi.org/10.37706/iconz.2019.199>
- Ihsan, H., & Ayedh, A. (n.d.). *A Proposed Framework of Islamic Governance for Awqaf*. <http://ssrn.com/abstract=2728408>
- Islam, M. S., & Salma, U. (2020). The management of zakat by center for zakat management (czm): a malaysian experience. *Issues*, 2, 2672–7471.
- Jaelani, A. (2016). Zakat Accounting: Metaphor and Accounting Treatment for Business Organization. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2843071>
- Kamaruddin, M. I. H., & Hanefah, M. M. (2021). An empirical investigation on waqf governance practices in waqf institutions in Malaysia. *Journal of Financial Reporting and Accounting*, 19(3), 455–473. <https://doi.org/10.1108/JFRA-03-2020-0055>
- Khalifah, M. H., Kasri, R. A., & Aslan, H. (2022). Mapping the evolution of ZAKAH theme publications years 1964-2021: a bibliometric analysis. *Journal of Islamic Accounting and Business Research*. <https://doi.org/10.1108/JIABR-10-2021-0281>
- Kibiya, I. U., Usman, M., Kurfi, S. A., & Hamid, K. T. (2023). Awareness and knowledge of Islamic accounting system among accounting students in the Nigerian universities. *Journal of Islamic Accounting and Business Research*, 14(7), 1106–1120. <https://doi.org/10.1108/JIABR-07-2021-0186>
- Kirby, A. (2023). Exploratory Bibliometrics: Using VOSviewer as a Preliminary Research Tool. *Publications*, 11(1), 10. <https://doi.org/10.3390/publications11010010>
- Latif, L. A. (2018). Framing the Argument to Broaden Kenya’s Limited Fiscal Space for Health Financing by Introducing Zakat. *Biomedical Journal of Scientific & Technical Research*, 5(5). <https://doi.org/10.26717/BJSTR.2018.05.001262>
- Lina Marlina, Aisyah As Salafiyah, Ahlis Fatoni, Nurismalatri, & Purnama Putra. (2023). Riba in Islamic Economics and Finance. *Journal of Islamic Economics Literatures*, 4(1). <https://doi.org/10.58968/jiel.v4i1.224>
- McAllister, J. T., Lennertz, L., & Atencio Mojica, Z. (2022). Mapping A Discipline: A Guide to Using VOSviewer for Bibliometric and Visual Analysis. *Science & Technology Libraries*, 41(3), 319–348. <https://doi.org/10.1080/0194262X.2021.1991547>
- MIGDAD, A. (2019). Managing Zakat Through Institutions: Case of Malaysia. *International Journal of Islamic Economics and Finance Studies*. <https://doi.org/10.25272/ijisef.519228>

- Mohammed Sarea, A., & Mohd Hanefah, M. (2013). The need of accounting standards for Islamic financial institutions: evidence from AAOIFI. *Journal of Islamic Accounting and Business Research*, 4(1), 64–76. <https://doi.org/10.1108/17590811311314294>
- Mohd Zain, F. A., Wan Abdullah, W. A., & Percy, M. (2021). Voluntary adoption of AAOIFI disclosure standards for *takaful* operators: the role of governance. *Journal of Islamic Accounting and Business Research*, 12(4), 593–622. <https://doi.org/10.1108/JIABR-08-2018-0119>
- Mutmainah, L. (2016a). The Influence of Accountability, Transparency, and Responsibility of Zakat Institution on Intention to Pay Zakat. *Global Review of Islamic Economics and Business*, 3(2), 108. <https://doi.org/10.14421/grieb.2015.032-03>
- Mutmainah, L. (2016b). The Influence of Accountability, Transparency, and Responsibility of Zakat Institution on Intention to Pay Zakat. *Global Review of Islamic Economics and Business*, 3(2), 108. <https://doi.org/10.14421/grieb.2015.032-03>
- Nomran, N. M., & Haron, R. (2022). Validity of zakat ratios as Islamic performance indicators in Islamic banking: a congeneric model and confirmatory factor analysis. *ISRA International Journal of Islamic Finance*, 14(1), 41–62. <https://doi.org/10.1108/IJIF-08-2018-0088>
- Noorbiah, S., Rejab, M., Wahid, H., & Yaacob, S. E. (2023). 36 *Business and Management Horizons ISSN. 11(2)*. <https://doi.org/10.5296/bmh.v11i1.21034>
- Nuraini, I., & Thuba Jazil. (2023). A Biblioshiny Application Using R On Zakat Index. *Islamic Economics Methodology*, 2(1). <https://doi.org/10.58968/iem.v2i1.163>
- Owoyemi, M. Y. (2020). Zakat management. *Journal of Islamic Accounting and Business Research*, 11(2), 498–510. <https://doi.org/10.1108/JIABR-07-2017-0097>
- Ram, A. J. S., Sawandi, N., & Mohammad, R. (2016). Zakat Surplus Funds Management. *International Journal of Economics and Financial Issues*, 6(S7), 11–13. <http://www.econjournals.com>
- Razak, N. A., Ma'amor, H., & Hassan, N. (2016). Measuring Reliability and Validity Instruments of Work Environment Towards Quality Work Life. *Procedia Economics and Finance*, 37, 520–528. [https://doi.org/10.1016/S2212-5671\(16\)30160-5](https://doi.org/10.1016/S2212-5671(16)30160-5)
- Rejeb, A., Rejeb, K., Appolloni, A., Kayikci, Y., & Iranmanesh, M. (2023). The landscape of public procurement research: a bibliometric analysis and topic modelling based on Scopus. *Journal of Public Procurement*, 23(2), 145–178. <https://doi.org/10.1108/JOPP-06-2022-0031>
- Riani, R., & Ikhwan, I. (2022). *The Development of Zakat Literature: A Systematic Review and Paths for Future Research*.
- Rofiq, N., Hasbi, M. Z. N., Muhammad, N., Asroni, A., & Irfan, A. (2022). Contribution to Islamic Philanthropy Through Productive Ownership Efforts to Enjoy the Economic Independence of Islamic Boarding Schools. In *Proceedings of the 1st International Seminar on Sharia, Law and Muslim Society (ISSLAMIS 2022)* (pp. 11–22). Atlantis Press SARL. https://doi.org/10.2991/978-2-494069-81-7_3
- Rusdianto, R. (2022). The Direction of Zakat Accounting Research: An Analysis of The Issues and Implications of Zakat Institution Management Practice. *Al-Uqud : Journal of Islamic Economics*, 6(1), 115–134. <https://doi.org/10.26740/aluqud.v6n1.p115-134>
- Saad, R. A. J., Aziz, N. M. A., & Sawandi, N. (2014a). Islamic Accountability Framework in the Zakat Funds Management. *Procedia - Social and Behavioral Sciences*, 164, 508–515. <https://doi.org/10.1016/j.sbspro.2014.11.139>
- Saad, R. A. J., Aziz, N. M. A., & Sawandi, N. (2014b). Islamic Accountability Framework in the Zakat Funds Management. *Procedia - Social and Behavioral Sciences*, 164, 508–515. <https://doi.org/10.1016/j.sbspro.2014.11.139>
- Sawmar, A. A., & Mohammed, M. O. (2021a). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, 13(1), 136–154. <https://doi.org/10.1108/IJIF-10-2018-0116>
- Sawmar, A. A., & Mohammed, M. O. (2021b). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, 13(1), 136–154. <https://doi.org/10.1108/IJIF-10-2018-0116>

- Shaikh, S. A., Ismail, A. G., & Mohd Shafiai, M. H. (2017). Application of *waqf* for social and development finance. *ISRA International Journal of Islamic Finance*, 9(1), 5–14. <https://doi.org/10.1108/IJIF-07-2017-002>
- Spawi, M., Zakaria, Z., Islieh, A. R. I. S., Kamaruddin, W. A. Z. W., Ali, M. Z. M., Amin, A. F. M., & Usop, R. (2022). The Islamic Gifted Curriculum Framework: Conceptualising Gifted Education from Islamic Perspective. *Creative Education*, 13(04), 1121–1138. <https://doi.org/10.4236/ce.2022.134070>
- Sulaiman, M., & Zakari, M. A. (2005). Compliance with FAS 9 (Zakat Accounting Standard) by Islamic banks in Malaysia: Survey and interviews. . *IJUM Journal of Economics and Management*, 13(2), 177–208.
- Widiastuti, T., Auwalin, I., Rani, L. N., & Ubaidillah Al Mustofa, M. (2021). A mediating effect of business growth on zakat empowerment program and *mustahiq*'s welfare. *Cogent Business & Management*, 8(1). <https://doi.org/10.1080/23311975.2021.1882039>