



Print ISSN: 1738-3110 / Online ISSN 2093-7717  
JDS website: <http://www.jds.or.kr/>  
<http://dx.doi.org/10.15722/jds.22.02.202402.21>

# Systematic Literature Review on Zakat Distribution Studies as Islamic Social Fund

Azhar ALAM<sup>1</sup>, Ririn Tri RATNASARI<sup>2</sup>, Ari PRASETYO<sup>3</sup>, Muhamad Nafik Hadi RYANDONO<sup>4</sup>,  
Umniyati SHOLIHAH<sup>5</sup>

Received: July 23, 2023. Revised: August 24, 2023. Accepted: February 05, 2024.

## Abstract

**Purpose:** This study explores the development of zakat distribution studies and the integration of existing studies. This study is expected to complement a systematic literature review in the field of zakat distribution to inspire further research directions. **Research design, data, and methodology:** This research method uses a systematic literature review assisted by the Nvivo application and the PRISMA system, which selects from 427 articles to 53 articles to be analyzed based on publication and classification of the theme of its findings. This study describes publications, authors, themes, cited articles, and research themes. **Results:** This study shows the dominance of Malaysian writers and significant developments in 2020. In addition, the study shows the most popular articles based on the most citations and word cloud analysis. The primary topics of zakat distribution publications are management strategy, development, the zakat institution, and the recipient. **Conclusions:** The study advises that Future research could focus on zakat distribution's asnaf characteristics. Next, a study on administration expenses and scalability concerns in zakat collection and distribution planning can avoid wasting cash. This topic hinders zakat institutions' distribution services.

**Keywords:** Zakat Distribution, Zakat Recipients, Zakat Institutions, Economic Impact, Literature Review

**JEL Classification Code:** A13, B55, Z11, Z12

## 1. Introduction

The economy is one of the main problems in human life (Ghulam, 2022). Zakat is an instrument in the distribution of wealth, making it a balancer for the country's economy

(Ashfahany et al., 2023). Zakat has a strategic position in religious, social, economic, and community welfare aspects (Bahri & Khumaini, 2020; Zulkifli et al., 2021). A systematically regulated and efficient zakat implementation system can reduce poverty (Yayuli et al., 2022).

1 First Author and Corresponding Author. Lecturer, Department of Islamic Economic Laws, Faculty of Islamic Studies, Universitas Muhammadiyah Surakarta, Indonesia; Department of Islamic Economics, Faculty of Economics and Business, Universitas Airlangga, Indonesia. ORCID ID: 0000-0002-0383-7346. Email: aa123@ums.ac.id

2 Second Author. Lecturer, Department of Islamic Economics, Faculty of Economics and Business, Universitas Airlangga, Indonesia. Email: ririnsari@feb.unair.ac.id

3 Third Author. Lecturer, Department of Islamic Economics, Faculty of Economics and Business, Universitas Airlangga, Indonesia. Email: ari.prasetyo@feb.unair.ac.id

4 Fourth Author. Lecturer, Department of Islamic Economics, Faculty of Economics and Business, Universitas Airlangga, Indonesia.

Email: muhammadnafik@feb.unair.ac.id

5 Fifth Author. Bachelor Student, Department of Islamic Economic Laws, Universitas Muhammadiyah Surakarta, Indonesia. Email: i000190012@student.ums.ac.id

© Copyright: The Author(s)

This is an Open Access article distributed under the terms of the Creative Commons Attribution Non-Commercial License (<http://creativecommons.org/licenses/by-nc/4.0/>) which permits unrestricted noncommercial use, distribution, and reproduction in any medium, provided the original work is properly cited.

This potency can only be achieved if the administration of zakat distribution follows the appropriate rules and procedures. Mustika et al. (2019) proved that zakat has no economic impact. In that instance, not distributing zakat is a mistake, sin, and religious breach. The distribution of zakat funds needs to be considered so that the system can be more optimal and mustahik life is guaranteed (Hassan et al., 2018).

In addition to collecting zakat contributions, zakat institutions distribute them. Zakat money is disbursed based on several mechanisms' distribution targets (Ghulam, 2022). The zakat distribution method determines a zakat institution's success or failure. Zakat distribution quality is crucial for mustahik satisfaction (Mehilda et al., 2021). Additionally, the zakat institution's success in distributing zakat to mustahik substantially affects donors' trust in the organization, as a lack of donor trust will discourage donors from donating (Rosyadi & Khatimah, 2020; Roziq et al., 2021).

The distribution of zakat increases mustahik income, which was significantly lower than the average minimum wage before the fund support. As has family economics, prayer, fasting, and domestic atmosphere have increased. (Busyro & Razkia, 2020). Proper distribution of zakat also has a positive impact on reducing poverty and severity at all levels of education (Kholid, 2019).

Community issues emerge when distributing zakat. One is donor (muzaki) scepticism of zakat institutions' distribution of zakat. If zakat distribution is dispersed independently, there is no well-coordinated planning for fear of missing the mark. Then, one mustahiq will have numerous distributions. This issue caused zakat distribution to be uneven and balanced (Hamzah & Hasri, 2021).

This study aims to examine the development of zakat distribution studies and the synthesis of existing studies. This research is expected to add a systematic literature review in the Zakat distribution field to inspire future research directions.

## 2. Literature Review

The number of zakat literature reviews has increased dramatically in recent years due to the increasing volume of research published in open-access journals (Sawandi & Aziz, 2021). Some literature reviews on the distribution of zakat are as follows.

Shabirah et al. (2021) conducted a bibliometric analysis of 128 Scopus documents on zakat distribution from 1993 to 2020, showing that zakat distribution publications increased from 2016 to 2020. Supriani et al. (2022) conducted bibliometric studies on zakat. They found the topic of zakat distribution to be one of the essential themes in the language of zakat studies.

Purwatiningsih and Yahya (2019) conducted a 2008-2018 Emerald Insight database literature assessment on Islamic generosity using zakat. Management, CSR, Philanthropy, Poverty, Religion, Zakat, Distribution, and Collection were discussed in 37 articles.

Fadhilahningrum and Karsinah (2017) analyzed the impact of zakat distribution in reducing poverty using Sen index indicators FGT index (Foster, Greer, Thorbecke), headcount ratio and CIBEST Index. It was found that the distribution of zakat has an impact on increasing the level of welfare in the family and can reduce poverty. In another study, Ayyubi and Saputri (2018) examined how zakat, infaq, and alms reduce poverty using the CIBEST index. Zakat distribution reduces material and spiritual poverty and improves social well-being. It is also mentioned in research conducted by Rarasati and Dewanti (2018) that the Gini Index, Lorenz curve, and World Bank criteria were used to measure income inequality and poverty severity. The zakat distribution system has increased incomes equally and reduced poverty (Rarasati & Dewanti, 2018).

The results of identifying social capital in the distribution of zakat funds were obtained based on observations from researchers in the field. Social capital in the distribution of zakat funds is expected to maximize collection and distribution to reduce poverty significantly (Taufiq & Kornitasari, 2018). Ruslan & Marasabessy (2017) prove that professional, comprehensive, and universal management of zakat, infaq, sadaqah, and waqf distribution can alleviate poverty in a country.

Studies related to the form of zakat distribution distributed to mustahiq are mentioned in the study (Anggraini et al., 2019; El Wafa, 2022; Febriyanti, 2020; Fitriyah & Supriyadi, 2022; Irfansyah et al., 2020; Nasruddin & Bahtiar, 2022; Nasution, 2021; Zulaekah & Silitonga, 2022). Mehilda et al. (2021) showed that mustahiq satisfaction highly depends on the quality of productive zakat distribution services.

The findings of research on the distribution of zakat to zakat institutions were mentioned by the results of studies by Riadi (2020), Rifan et al. (2020), and Subaidi and Subyanto (2020), which stated that the success of zakat institutions shows how important it is to improve performance through management so that zakat can be distributed more effectively. Effective distribution of zakat significantly influences material and spiritual maintenance (Sastraningsih & Suryadi, 2021).

Previous studies took almost the same research topic as this study. However, the research methods and results are different. This study divided the study's results into several analysis results that were arranged systematically. This new study uses a systematic literature review method and is the first systematic literature research to examine zakat distribution literature using the Scopus database.

### 3. Methods

This study systematically reviewed the zakat distribution literature. Zakat distribution comprehensive literature review research has never been found. This Scopus-based comprehensive literature review on zakat distribution is a finding. A scientific literature review (SLR) begins with a research question and the collection, evaluation, and synthesis of all relevant literature. The systematic literature review is well-organized, from search to quality assessment. (Afifah, 2021).

The Scopus database contains thousands of scientific papers from thousands of publishers. Scopus indexes peer-reviewed scholarly papers in science, technology, medicine, social work, and other subjects. Annually, Scopus reviews publications for quality (Yusuf et al., 2020). Each research article is subject to strict criteria. The data is collected straight from Scopus to ensure the article's legitimacy. The themes studied determine article selection. Scopus was chosen because it is well-recognized in the academic community as one of the most comprehensive databases of excellent publications (Vale et al., 2022).

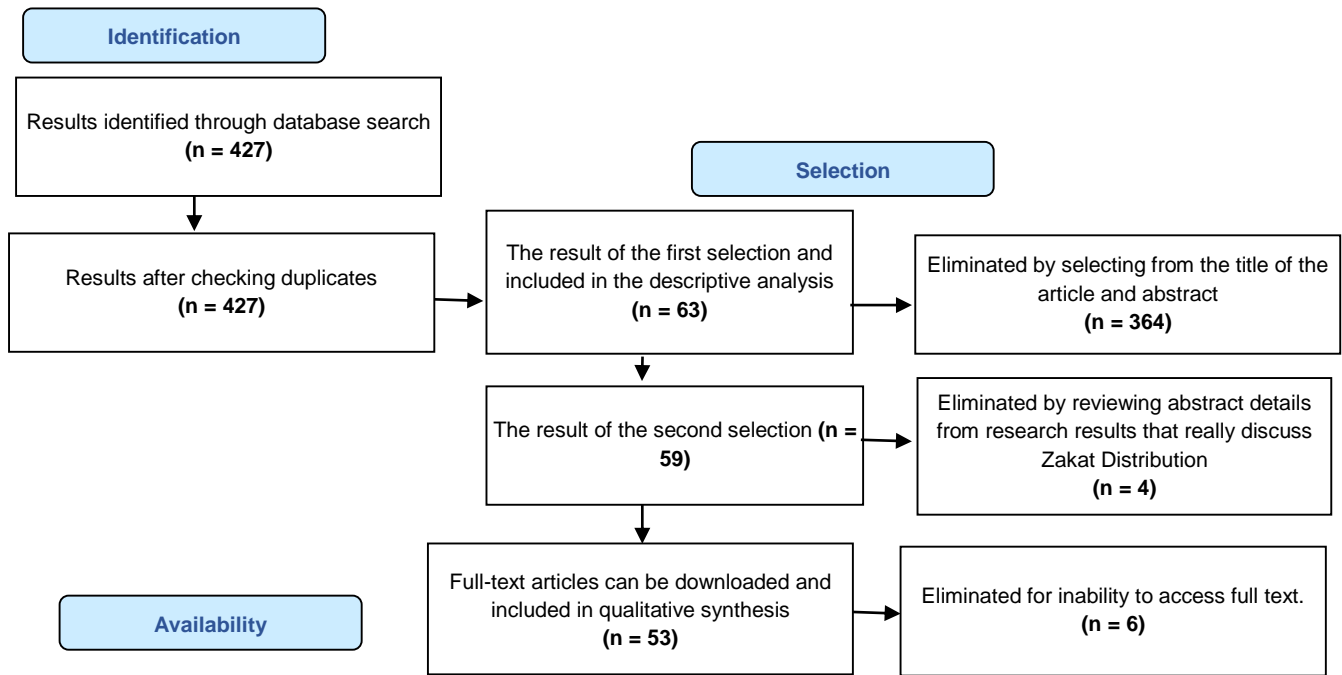
The use of Scopus data is also motivated by the reasons for the reputation of the well-known database with a vast scope.

This study conducted a qualitative literature review. This technique can show the breadth and depth of earlier research and emphasize areas where researchers have taken various

approaches, helping this study achieve its goals. PRISMA helps researchers accept or reject publications. PRISMA is a minimum evidence-based set for systematic review and meta-analysis reporting (Page et al., 2021). The initial Part of this research was to develop the Scopus database search technique (Atkinson & Cipriani, 2018).

In Figure 1, a document search was conducted with the key "zakat" or "zakah" in the Scopus database title, and 427 documents were found in August 2022. In the filter feature, researchers limit the period to 12 years, from 2011 to 2022, which contains research documents on zakat. The limitation of a period of 12 years is carried out to obtain the latest publications on the distribution of zakat.

The article filtering process is then carried out with inclusive criteria, namely documents that discuss the central issue of zakat distribution. The remaining 63 articles after initial selection by selecting abstracts and article titles, so that as many as 364 articles have been issued. The descriptive analysis in this study used 63 articles selected from article titles and abstracts related to the publication of Zakat Distribution. In the last selection process, 59 articles discussed the Distribution of Zakat after reviewing the abstract in detail from the research results, so 4 articles were terminated. The screening results left 59 articles that would be downloaded in total. Then, the study reduced it to 53 articles based on the availability of download options. They issued 6 articles that failed to download after various ways by sending personal emails to the author and the official website.



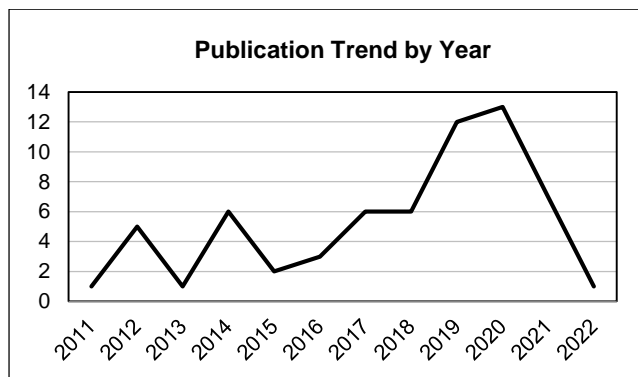
Source: Analyzed by Authors

Figure 1: Literature Search Strategy using PRISMA

## 4. Results and Discussion

### 4.1. Current Publications on the Study of Islamic Work Ethics Zakat Research Publications Distribution by Year

Figure 2 shows that in the last 12 years, research publications on Zakat Distribution have increased significantly. From 2011-2022, publications on Zakat Distribution experienced a spike, namely as many as 12 in 2019 and as many as 13 documents in 2020. Previously, the number of publications tended to be stable, below 10 documents from 2011-2018. The increase in research publications related to Zakat Distribution in 2019 and 2020 was due to the outbreak of the Covid-19 pandemic that occurred in the world.



Source: Scopus Data Analyzed

**Figure 2:** Publications Trend by Year

#### 4.1.1. Publications by the Most Prolific Authors

Table 1 shows the 10 authors with the most contributions in journal publications related to Zakat Distribution from 2011-2022. Hairunnizam Wahid became the most prolific writer with the publication of 5 documents and a percentage of 2.65% of all authors. Then followed by Sanep Ahmad and Ram Al Jaffri Saad with the publication of 4 documents with a percentage of 2.12%. Each other author published 3 and 2 articles with a percentage of 1.59% and 1.06%

**Table 1:** Publications of the Most Prolific Authors

Full Name	Affiliation	Country	TP	Percentage
Hairunnizam Wahid	National University of Malaysia	Malaysia	5	2,65%
Sanep Ahmad	National University of Malaysia	Malaysia	4	2,12%
Ram Al Jaffri Saad	Universiti Utara Malaysia	Malaysia	4	2,12%
Fuadah Johari	Universiti Sains Islam Malaysia	Malaysia	3	1,59%
Ahmad Fahme	Universiti Sains	Malaysia	3	1,59%

Full Name	Affiliation	Country	TP	Percentage
Mohd Ali	Islam Malaysia			
Maheran Zakaria	Universiti Teknologi MARA	Malaysia	3	1,59%
Md Yazid Ahmad	National University of Malaysia	Malaysia	2	1,06%
Jamsari Alias	National University of Malaysia	Malaysia	2	1,06%
Nur Asnawi	Maulana Malik Ibrahim State Islamic University	Indonesia	2	1,06%
Wan Zulkifli Wan Hassan	CITRA University Centre, National University of Malaysia	Malaysia	2	1,06%

Source: Scopus Data Analyzed

#### 4.1.2. Publication by Subject Area

Table 2 shows 10 Subject Areas related to the publication of Zakat Distribution research. It found the publication of 22 documents from Economics, Econometrics and Finance, 21 documents from Social Sciences, 20 documents from Business, Management and Accounting, 14 documents from Arts and Humanities, 11 documents from Computer Science, 9 documents from Engineering, 6 documents from Decision Sciences, and other Subject Areas each have documents totaling under 5 articles.

**Table 2:** Publications by Subject Area

Subject Area	TP	Percentage
Economics, Econometrics and Finance	22	17,74%
Social Sciences	21	16,94%
Business, Management and Accounting	20	16,13%
Arts and Humanities	14	11,29%
Computer Science	11	8,87%
Engineering	9	7,26%
Decision Sciences	6	4,84%
Pharmacology, Toxicology and Pharmaceuticals	4	3,23%
Biochemistry, Genetics and Molecular Biology	3	2,42%
Other Subject Areas	3	2,42%

Source: Scopus Data Analyzed

#### 4.1.3. Publications by Source Title

Table 3 shows the top 10 publications by journal. Jurnal Ekonomi Malaysia contributed the most in publications related to zakat distribution, as many as 6 documents with a percentage of 9.52% of the total amount. Then followed by journals from Asian Social Science, International Journal of Civil Engineering and Technology, International Journal of Supply Chain Management, and Journal of Critical Reviews, each as many as 3 documents with a large percentage of 4.76%.

**Table 3:** Publications Based on Journals

Source Title	TP	Percentage
Jurnal Ekonomi Malaysia	6	9,52%
Asian Social Science	3	4,76%
International Journal of Civil Engineering and Technology	3	4,76%
International Journal of Supply Chain Management	3	4,76%
Journal of Critical Reviews	3	4,76%
Humanities and Social Sciences Reviews	2	3,17%
International Journal of Islamic and Middle Eastern Finance and Management	2	3,17%
Journal of Islamic Accounting and Business Research	2	3,17%
2020 International Conference on Computer Science and Its Application In Agriculture Icosica 2020	1	1,59%
4th International Conference on Innovative Computing ICIC 2021	1	1,59%

Source: Scopus Data Analyzed

**4.1.4. Publications Based on Citations**

Table 4 shows the 10 most cited documents related to the discussion of Zakat Distribution from 2011 to 2022. The journal entitled “Distribution Management of Zakat Fund: Recommended Proposal for Asnaf Riqab in Malaysia” has the highest number of citations, which is 38 citations with a percentage of 14.84% of the total number. Below is a journal entitled “The Effectiveness of Zakat in Reducing Poverty Incident: An Analysis in Kelantan, Malaysia,” with 15 citations and a percentage of 5.86%. This position is followed by a journal entitled “Financial Management and Zakat Distribution Efficiency Performance: A Comparison among State Islamic Religious Council in Malaysia,” with 14 citations and a percentage of 5.47%. Moreover, each journal has several citations of less than 12 citations, with a percentage of 4.69%.

**Table 4:** Top 10 Publications based on citations

Title	Citations	Percentage
Distribution Management of Zakat Fund: Recommended Proposal for Asnaf Riqab in Malaysia	38	14,84%
The Effectiveness of Zakat in Reducing Poverty Incident: An Analysis in Kelantan, Malaysia	15	5,86%
Financial Management and Zakat Distribution Efficiency Performance: A Comparison among State Islamic Religious Council in Malaysia	14	5,47%
The Efficiency of Zakat Collection and Distribution: Evidence from Two-Stage Analysis	12	4,69%
Factors Influencing The Confidence Level of the Zakat Distribution: Study on the Muslim Community in Selangor	12	4,69%

Title	Citations	Percentage
Effects of Human Needs Based on the Integration of Needs as Stipulated in Maqasid Syariah and Maslow’s Hierarchy of Needs on Zakah Distribution Efficiency of Asnaf Assistance Business Program	12	4,69%
The Management of Zakat Distribution in the Practice of Fatwa in Terengganu, Malaysia	12	4,69%
Reputation, Satisfaction of Zakat Distribution, and Service Quality as Determinant of Stakeholder Trust in Zakat Institutions	10	3,91%
Zakat and Waqf as Instrument of Islamic Wealth in Poverty Alleviation and Redistribution: Case of Malaysia	10	3,91%
The Influence of Human Needs in the Perspective of Maqasid Al-Syari’ah on Zakat Distribution Effectiveness	9	3,52%

Source: Scopus Data Analyzed

**4.1.5. Word Cloud Analysis**

Word Cloud Analysis is a practical and aesthetically exciting way to analyze written material by displaying word order based on their frequency in a text and helping researchers analyze directly by displaying the outline of the text (Qeis, 2015). Figure 3 is the result of analysis using the Word Cloud Nvivo application in publication journals related to Zakat Distribution. Displaying the analysis results with the word “Distribution” in the largest size is also the keyword used for analysis. Then followed by the words “Management,” “Collection,” “Recipient,” “Development,” and “Institutions,” which have the same colour and position adjacent to the previous word “Distribution.” All of these words are very closely related to the previous word.



Source: Nvivo Data Analyzed

**Figure 3:** Cloud Analysis Visualization Journal of Zakat Distribution Publication

## 4.2. Classification of Research Themes

**Table 5:** Thematic synthesis and critical points from zakat distribution studies

Distribution Aspects	Key points	Source
Management Strategy	<ul style="list-style-type: none"> <li>• Prioritising Branding Programs</li> <li>• Authority of Zakat Management Center</li> <li>• Feasibility Testing of Zakat Distribution Localization</li> <li>• Transparency</li> <li>• Working Capital</li> <li>• The integrity of Zakat Distribution Information</li> <li>• Financial Inclusion</li> <li>• Microfinance</li> <li>• Standardisation of Zakat Distribution</li> <li>• Capital Accumulation</li> <li>• Productive Zakat</li> <li>• Wealth Distribution Efficiency</li> </ul>	Saputro and Annisa (2020), Wahid, Ahmad et al. (2012), Wahid, Kader, et al. (2012), Sulaiman and Jamil (2015), Saleh et al. (2019), Adnan et al. (2019), Adnan et al. (2020), Hussain (2021), Arifin and Anwar (2021), Rini et al. (2020), Ahmad et al. (2017), Younas et al. (2021), Razak (2020).
Development	<ul style="list-style-type: none"> <li>• Accountability</li> <li>• Responsiveness</li> <li>• Transparency</li> <li>• Openness</li> <li>• Monitoring of Zakat Institute</li> <li>• Wakalah Concept</li> <li>• Economic and Social Index</li> <li>• Effectiveness of Zakat Distribution</li> <li>• Potential Capital Provision</li> <li>• Improving the Quality of Zakat Distribution</li> <li>• Inflation</li> <li>• Maqashid Sharia</li> </ul>	Shazilli et al. (2012), Hamid et al, (2020), Rosyetti (2018), Haji-Othman et al. (2021), Sumantri et al. (2019), Rahmatya and Wicaksono (2018), Ali et al. (2015), Zakaria (2014), Hariyanto et al. (2020), Zakaria et al. (2019), Fauziah (2020), Ridwan, Asnawi, et al. (2019), Ahmad and Ma'in (2014), Ridwan, Pimada, et al. (2019), Qamaruddin et al. (2019).
The Role of the Zakat Institution	<ul style="list-style-type: none"> <li>• Credibility of Zakat Institute</li> <li>• Financial Zakat Recipients</li> <li>• The trust of Zakat Institute</li> <li>• Surplus Zakat Fund</li> <li>• Mustahik Ministry</li> <li>• Postponement of Zakat Payment</li> <li>• BAZNAS Cooperation</li> <li>• Fatwa Committee</li> <li>• Ijtihad Ulama</li> <li>• Zakat Integration</li> <li>• Income Class Gap</li> <li>• Negative Perspectives of Society</li> </ul>	Zainal et al. (2016), Wahid and Ahmad (2014), Owoyemi (2020), Sawandi et al. (2019), Lateff et al. (2014), Zakaria and Malek (2014), Hidayatullah and Priantina (2018), Ayuniyyah et al. (2018), Abdullah et al. (2012), Rosli et al. (2020), Hassan et al. (2018), Hassan et al. (2017), Handriani et al. (2019), Saad et al. (2017), Taha et al. (2017), Wahid et al. (2017), 3 Aziz et al. (2019), Alshater et al., (2021).
Zakat Recipient	<ul style="list-style-type: none"> <li>• Asnaf Riqob</li> <li>• Victims of Harassment and Violence</li> <li>• Poverty</li> <li>• Asnaf Fii Sabillillah</li> <li>• Education and Health Aspects</li> <li>• Religious Practices</li> <li>• Asnaf Converts</li> </ul>	Johari, Aziz, et al. (2014), Hassan and Nasir (2016), Johari, Ali, et al.(2014), Shaharuddin et al. (2019), Rosli et al. (2018), Sharofiddin et al. (2019), Herianingrum et al. (2020).

Source: Analyzed by Authors

## 5. Future Research Opportunities

Future research should focus on the benefits of management costs and scalability issues in planning the collection and distribution of zakat to avoid wasting funds. This topic is an obstacle experienced by zakat institutions in

providing efficient services in enforcing zakat funds (Taha et al., 2017). In order to determine why zakat administrators are dissatisfied with their programs, especially when giving actual services that are simpler to quantify, future studies must be more systematic. Improving the strategy program for more flexible zakat distribution can also meet zakat

recipients' needs (Ahmad et al., 2017)

Zakat collection and distribution studies need to be expanded in future research. Add the newest local government initiatives and their economic impact to this context. Because they know more about the economy, persons directly involved in zakat collecting and distribution might provide valuable assumptions for future research. (Asnawi et al., 2019).

Future research should examine the distribution of productive zakat integrated with various parties and recommend government regulations to control the distribution of productive zakat in harmony. It is also necessary to improve the quality of human energy sources at zakat institutions. In addition, further research is expected to focus more on examining the distribution of zakat to victims of natural disasters and their impact on the economy (Arifin & Anwar, 2021). The study of zakat distribution for food security programs is also one of the critical study targets in dealing with global food security issues (Alam et al., 2023).

Zakat distribution research on asnaf needs to be improved, which could lead to new findings. Previous studies on asnaf or zakat recipients only discuss general issues. Thus, asnaf research in the distribution of zakat in a specific context, such as asnaf gharim, riqob, ibn sabil, which includes who is entitled to receive zakat funds, is needed to provide new and valuable findings for zakat institutions and others.

## 6. Conclusion and Implication

This study concluded that zakat distribution journal publications soared rapidly until the peak in 2020 with 13 article publications. Authors from Malaysian institutions and the fields of Economics, Econometrics and Finance dominate zakat distribution publications. Jurnal Ekonomi Malaysia most widely publishes articles related to zakat distribution. The most popular article with the most citations is "Distribution Management of Zakat Fund: Recommended Proposal for Asnaf Riqab in Malaysia." The words "Management," "Collection," "Recipient," and "Development" are the foremost collections of Cloud Analysis results. The main themes of zakat distribution publications can be classified into management strategy, development, the role of the zakat institution, and zakat recipient.

The implication of this study shows that the zakat distribution literature highlights the importance of zakat localization. In addition, this literature study also highlights the importance of increasing the quality of the adequate zakat distribution process, which can significantly impact the welfare of mustahik by improving the quality of the

individual and collective environment. Development of studies on zakat recipients can expand the meaning of Asnaf riqob is not only an enslaved person but includes victims of elderly neglect, child abuse, children involved in criminal activities, kidnapping, and domestic violence. The study recommends research focusing on the asnaf characteristics of zakat distribution, which can be a future research opportunity. Moreover, research related to management costs and scalability issues in planning the collection and distribution of zakat to save money can be followed. This topic is an obstacle experienced by zakat institutions in providing efficient services in the zakat distribution process.

## References

- Abdullah, L. H., Ahmad, W. M. W., Rahman, N. N. A., Ali, A. K., Nor, M. R. M., Khalil, S. A., & Al-Nahari, A. A. A. Q. (2012). Juristic Discourse on the Delay in Payment and Distribution of Zakat. *Middle East Journal of Scientific Research*, 12(2), 176–181.
- Adnan, N. I. M. I. M., Kashim, M. I. A. M. M. I. A. M., Hamat, Z., Muhd Adnan, H., Adnan, N. I. M. I. M., Sham, F. M., Adnan, H. M., Adnan, N. I. M. I. M., & Sham, F. M. (2019). The potential for implementing microfinancing from the zakat fund in malaysia. *Humanities and Social Sciences Reviews*, 7(4), 524–548.
- Affah, Z. (2021). A Systematic Literature Review of Performance Management of Zakat Funds Institutions on Redistribution of Indonesian Revenue. *IPTEK Journal of Proceedings Series*, 0(1), 249.
- Ahmad, I. H. J. J., & Ma'in, M. (2014). The efficiency of zakat collection and distribution: Evidence from two stage analysis. *Journal of Economic Cooperation and Development*, 35(3), 133–170.
- Ahmad, M., Dziegielewski, S. F., Tariq, I., & Bhutta, A. Z. (2017). Zakat as a Social Safety Net: Assessing its Perception in a Less-Developed Rural District in Pakistan. *Journal of Social Service Research*, 43(3), 369–380.
- Alam, A., Widiastuti, T., Aria, D., Pambuko, Z. B., & Nizam, R. S. (2023). Food security program to overcome the socioeconomic impact of Covid-19: Lesson from Indonesia. *AIP Conference Proceedings*, 2706(October 2015). <https://doi.org/10.1063/5.0120554>
- 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.
- Angraini, D. P., Taufik, A., & Fitriyah, F. (2019). Distribution of ZIS Funds Through the Genius Program Perspective of Law no. 23 of 2011 concerning Management of Zakat (Case Study of Yatim Mandiri Kediri). *JURNAL QAWANIN*, 3(2), 182–211.
- Arifin, N., & Anwar, A. Z. (2021). The Improvement Model of Microenterprises of Post-Disaster Through Empowerment of Productive Zakat. *Journal of Governance and Regulation*, 10(4), 156–163.
- Ashfahany, A. El, Hidayah, A. D. N., Hakim, L., & Mohd Noh, M.

- S. Bin. (2023). How Zakat Affects Economic Growth In Three Islamic Countries. *Journal of Islamic Economic Laws*, 6(1), 45–61. <https://doi.org/10.23917/jisel.v6i1.21242>
- Atkinson, L. Z., & Cipriani, A. (2018). How to Carry Out A Literature Search for A Systematic Review: A Practical Guide. *BJPsych Advances*, 24(2), 74–82.
- Ayuniyyah, Q., Pramanik, A. H., Saad, N. M., & Ariffin, M. I. (2018). Zakat for Poverty Alleviation and Income Inequality Reduction. *Journal of Islamic Monetary Economics and Finance*, 4(1), 85–100.
- Ayyubi, S. El, & Saputri, H. E. (2018). Analysis of the Impact of Zakat, Infak, and Sadaqah Distribution on Poverty Alleviation Based on the CIBEST Model (Case Study: Jogokariyan Baitul Maal Mosque, Yogyakarta). *International Journal of Zakat*, 3(2), 85–97.
- Aziz, M. A., Din, B. H., & Abdulsomad, K. (2019). Transaction Costs of the Zakat Institution: An Open Innovation Approach. *Institutions and Economics*, 11(2), 43–71.
- Bahri, E. S., & Khumaini, S. (2020). Analysis of the Effectiveness of Zakat Distribution at the National Amil Zakat Agency. *Al Maal: Journal of Islamic Economics and Banking*, 2(1), 164–175.
- Busyro, W., & Razkia, D. (2020). The Impact of Zakat Distribution in Reducing Poverty Based on the Cibest Model (Case Study at Baznas Pekanbaru City). *Jurnal Tabarru': Islamic Banking and Finance*, 3(2), 326–334.
- El Wafa, F. (2022). Distribution of Zakat Funds with the Al-Qard Al-Hasan Contract at PKPU Yogyakarta Branch in the Mashlahah Mursalah Perspective. *Jurnal Ilmiah Ekonomi Islam*, 8 Nomor 2(02 November 2022), 1744–1755.
- Fadhilahningrum, N. Y., & Karsinah. (2017). Zakat Distribution Role in Reducing People Poor Number in Semarang City. *Economics Development Analysis Journal*, 6(3), 313–320.
- Fauziah, F. (2020). Supply Chain Management of Zakat to Reduce Poverty and Improve Community Welfare (Case Study BAZNAS in Serang District). *International Journal of Supply Chain Management*, 9(2), 664–668.
- Febriyanti, N. (2020). The Review of Islamic Law on the Distribution of Zakat Directly by Muzaki to Mustahik in the Sunan Ampel Religious Tourism Area in Surabaya. *Iqtishaduna*, 11(2), 55–69.
- Fitriyah, L. F., & Supriyadi, A. (2022). Effectiveness of Distribution Zakat Infaq Sedekah Funds To Improve Mustahik Education Stages Through Achieving Orphans Scholarship Program At Yatim Mandiri Jombang. *Social Science Studies*, 2(4), 354–367.
- Ghulam, Z. (2022). Productive Zakat Distribution Strategy for Mustahiq Empowerment. *Nusantara: Indonesian Journal of Islamic Studies*, 2(1), 75–104.
- Haji-Othman, Y., Yusuff, M. S. S., & Moawad, A. M. K. (2021). Analyzing Zakat as a Social Finance Instrument to Help Achieve the Sustainable Development Goals in Kedah. *Estudios de Economia Aplicada*, 39(10), 1–8.
- Hamid, N. A., Othman, R. D., Arshad, R., Sanusi, S., & Rashid, N. (2020). A Comparison Of Wakalah Zakah Monitoring by Lembaga Zakat Selangor (LZS) and Pusat Zakat Melaka (PZM). *Journal of Critical Reviews*, 7(11), 318–325.
- Hamzah, & Hasri, M. (2021). Distribution of Zakat Directly Without Going Through the Amil Zakat Agency (Juridical and Maslahat Perspective). *Jurnal Al-Kharaj*, 1(1), 76–93.
- Handriani, I., Priambodo, B., Hazidar, A. H., Masril, M., Pratama Putra, Z., Kudr Nseaf, A., & Naf An, E. (2019). Standard Operational Procedure Fund Distribution System of Zakat Infaq and Shodaqoh for Zakat Foundations. *Journal of Physics: Conference Series*, 1339(1).
- Hariyanto, E., Taufiq, M., Abidin, Z., Ulum, M., & Maimun. (2020). Effectiveness of The Economic System to Zakat and Waqf for Empowerment of The Ummah in Indonesia. *International Journal of Advanced Science and Technology*, 29(6), 1910–1916.
- Hassan, R., & Nasir, N. I. B. M. (2016). Prioritization of Zakat Distribution in Selangor and The Federal Territory of Malaysia: Are They Following the Right Distribution Principles According to Shariah? *Intellectual Discourse*, 24, 435–457.
- Hassan, W. Z. W., Jamsari, E. A., Muslim, N., Alias, J., Mohamad, Z., & Ahmad, M. Y. (2018). The dynamics of zakat distribution according to Shafi'i school of law (madhhab) in fatwas of Terengganu state. *International Journal of Civil Engineering and Technology*, 9(1), 771–783.
- Hassan, W. Z. W., Jamsari, E. A., Umar, A., Mohamad, Z., Alias, J., Muslim, N., & Ahmad, M. Y. (2017). The Management of Zakat Distribution in the Practice of Fatwa in Terengganu, Malaysia. *International Journal of Civil Engineering and Technology*, 8(11), 834–851.
- Herianingrum, S., Ernayani, R., Seto, H., Rayandono, M. N. H., & Fauzy, M. Q. (2020). The Impact of Zakat, Education Expenditure, and Health Expenditure Towards Poverty Reduction. *Systematic Reviews in Pharmacy*, 11(12), 235–239.
- Hidayatullah, A., & Priantina, A. (2018). Toward Zakat Management Integration in Indonesia: Problems and Solution. *Ahkam: Jurnal Ilmu Syariah*, 18(2), 321–346.
- Hussain, S. (2021). Tamlík-proper to Quasi-tamlík: Unconditional Cash Transfer (UCT) of Zakat Money, Empowering the Poor and Contemporary Modes of Distributing Zakat Money with Special Reference to British Muslim Charities. *Journal of Muslim Minority Affairs*, 41(1), 179–201.
- Irfansyah, M., Izzul Haq, M. R., Nafisah, Z., Dayanti, E. K., & Rahmawati, L. (2020). Distribution of Zakat for Welfare: Studies at Laz Yatim Mandiri Surabaya. *PROFIT: Jurnal Kajian Ekonomi Dan Perbankan Syariah*, 4(1), 66–82.
- Johari, F., Aziz, M. R. A., Ibrahim, M. F., & Ali, A. F. M. (2014). Zakat Distribution and Programme for Sustaining Muallaf Belief and Thought. *Jurnal Teknologi (Social Sciences)*, 66(1), 35–43.
- Johari, F., Mohd Ali, A. F., Ab Aziz, M. R., & Ahmad, N. (2014). The Importance of Zakat Distribution and Urban-Rural Poverty Incidence among Muallaf (New Convert). *Asian Social Science*, 10(21), 42–53.
- Kholid, A. N. (2019). The Impact of Zakat, Infaq and Alms (ZIS) on Reducing Poverty Levels and Accelerating the Alleviation of Kemisk Impact of Zakat, Infaq and Alms (Case Study of LAZDAI and DPU-DT in Bandar Lampung). *Jurnal Bina Ummat*, 2(1), 69–108.
- Lateff, E. E. A., Palil, M. R., & Hassan, M. S. (2014). Financial and Non-Financial Distribution Efficiency Performance among Zakat Institutions in Malaysia. *Jurnal Ekonomi Malaysia*, 48(2), 51–60.
- Marasabessy, R. H. (2017). Analysis of Zakat Distribution Patterns

- in the Umayyad and Abbasid Daula Period. *Jurnal Asy-Syukriyyah*, 18(1), 132–150.
- Mehilda, S., Meliyana, & Hendarsyah, D. (2021). The Urgency of Service Quality for Productive Zakat Distribution to Mustahiq Satisfaction. *El-Jizya : Jurnal Ekonomi Islam*, 9(2), 114–126.
- Mohd Ali, A. F., Rashid, Z. A., Johari, F., & Ab. Aziz, M. R. (2015). The Effectiveness of Zakat in Reducing Poverty Incident: An Analysis in Kelantan, Malaysia. *Asian Social Science*, 11(21), 355–367.
- Muhd Adnan, N. I., Mohd Kashim, M. I. A., Endut, W. A., Ismail, S., Abd. Khafidz, H., Furqani, H., Z, A. R., Mohd Noor, A. Y., & Zakaria, M. B. (2020). Zakat Distribution through Micro Financing: Hukum (Islamic Ruling) and Form of Aqad (Contract). *Journal of Critical Reviews*, 7(5), 1032–1038.
- Mustika, F. N., Setyowati, E., & Alam, A. (2019). Analysis Of Effect Of ZIS (Zakat, Infaq, And Shadaqah), Regional Domestic Products Of Bruto, Regional Minimum Wage And Inflation On Levels Poverty In Indonesia 2012 – 2016. *Journal of Islamic Economic Laws*, 2(2), 193–211. <https://doi.org/10.23917/jisel.v2i2.8679>
- Nasruddin, & Bahtiar, M. Y. (2022). Distribution of Productive Zakat Assets Efforts to Assist MSME Financing to Improve Community Welfare. *Syntax Literate: Jurnal Ilmiah Indonesia*, 7(3), 2520–2541.
- Nasution, J. (2021). Distribution and Empowerment of Zakat in Maqasid Sharia Perspective: A Case Study of Dompot Dhuafa Waspada. *At-Tijarah: Jurnal Ilmu Manajemen Dan Bisnis Islam*, 7(2), 213–229.
- (2020). Zakat Management: The Crisis of Confidence in Zakat Agencies and The Legality of Giving Zakat Directly to the Poor. *Journal of Islamic Accounting and Business Research*, 11(2), 498–510.
- Page, M. J., McKenzie, J. E., Bossuyt, P., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., ... Moher, D. (2021). The prisma 2020 statement: An updated guideline for reporting systematic reviews. *Medicina Fluminensis*, 57(4), 444–465.
- Purwatiningsih, A. P., & Yahya, M. (2019). Literature Review Filantropi Islam antara Tahun 2008 hingga 2018. *Al-Muzara'ah*, 6(2), 129–138.
- Qamaruddin, M. Y., Anwar, S. M., Surullah, M., Azaluddin, & Jusni. (2019). Zakat Expenditure Patterns and its Relationships with the Improvement of Prosperity and Environment. *IOP Conference Series: Earth and Environmental Science*, 343(1).
- Qeis, M. I. (2015). Aplikasi Wordcloud sebagai Alat Bantu Analisis Wacana. *International Conference on Language, Culture, and Society (ICLCS) - LIPI, May*.
- Rahmatya, M. D., & Wicaksono, M. F. (2018). Model of Receipt and Distribution of Zakat Funds Information System. *IOP Conference Series: Materials Science and Engineering*, 407(1).
- Rarasati, I., & Dewanti, D. S. (2018). Poverty Alleviation through Zakat and Income Distribution on Agriculture of Local Commodity , Honey Pineapple , in Pemalang Regency. *The 2nd International Conference on Technology, Education, and Social Science 2018 (The 2nd ICTESS 2018) Poverty, 2018*, 511–516.
- Razak, S. H. A. (2020). Zakat and Waqf as Instrument of Islamic Wealth in Poverty Alleviation and Redistribution: Case of Malaysia. *International Journal of Sociology and Social Policy*, 40(3–4), 249–266.
- Riadi, S. (2020). Zakat Distribution Strategy and Empowerment of Mustahik: A Case Study of the Mataram City Baznas. *JURNAL SCHEMATA Pascasarjana UIN Mataram*, 9(1), 125–136.
- Ridwan, M., Asnawi, N., & Sutikno. (2019). Zakat collection and distribution system and its impact on the economy of Indonesia. *Uncertain Supply Chain Management*, 7(4), 589–598.
- Ridwan, M., Pimada, L. M., & Asnawi, N. (2019). Zakat distribution and macroeconomic performance: Empirical evidence of Indonesia. *International Journal of Supply Chain Management*, 8(3), 952–957.
- Rifan, A. A., Wahyudi, R., & Nurani, O. P. (2020). Analysis of the Effectiveness of Zakat Distribution at Baitulmal Bank Syariah Indonesia. *Al-Tijary*, 6(1), 31–40.
- Rini, R., Fatimah, F., & Purwanti, A. (2020). Zakat and Poverty: An Indonesian Experience. *International Journal of Innovation, Creativity and Change*, 10(11), 759–770.
- Rosli, M. R. Bin, Salamon, H. Bin, & Huda, M. (2018). Distribution Management of Zakat Fund: Recommended Proposal for Asnaf Riqab in Malaysia. *International Journal of Civil Engineering and Technology*, 9(3), 56–64.
- Rosli, M. R. Bin, Salamon, H. Bin, Noor, S. S. B. M., Muhamad, N. H. B. N., Hamdan, M. N. Bin, Ruskam, A. Bin, Hussin, E. R. Bin, & Hussin, N. (2020). The Role of Ijtihad in Expanding Zakat Distribution. *Journal of Critical Reviews*, 7(11), 746–749.
- Rosyadi, I., & Khatimah, S. (2020). Model Pemberdayaan Zakat Produktif Lazismu Solo. *Tajdida*, 18(1), 28–42. <https://journals.ums.ac.id/index.php/tajdida/article/view/15759>
- Rosyetti, H. (2018). Analysis of Zakat Fund Balance in Pekanbaru City. *International Journal of Scientific and Technology Research*, 7(2), 7–13.
- Roziq, A., Sulistiyo, A. B., Shulthoni, M., & Anugerah, E. G. (2021). An Escalation Model of Muzakki's Trust and Loyalty towards Payment of Zakat at BAZNAS Indonesia. *Journal of Asian Finance, Economics and Business*, 8(3), 551–559.
- Saad, R. A. J., Idris, K. M., Shaari, H., Sawandi, N., & Derashid, C. (2017). Governance of Non-Profit Organizations: A Case of zakat Institutions in Malaysia. *International Journal of Economic Research*, 14(16), 253–265.
- Saleh, R., Nurzaman, M. S., & Wibisono, Y. (2019). Assesment of Zakat Distribution: A Case Study on Zakat Community Development in Bringinsari Village, Sukorejo District, Kendal. *Advances in Economics, Business and Management Research*, 101, 428–436.
- Saputro, D. R. A., & Annisa. (2020). Implementation of Borda Clustering to Form Zakat Receiving Villages Clusters Based on Region Potency in indonesia. *2020 International Conference on Computer Science and Its Application in Agriculture, ICOSICA 2020*.
- Sastraningsih, E., & Suryadi, N. (2021). Analysis of the Effect of Zakat Distribution on the Implementation of Maqasid Syariah at the National Amil Zakat Agency (BAZNAS) in Riau Province. *Jurnal Tabarru' : Islamic Banking and Finance*, 4(1), 263–276.
- Sawandi, N., & Aziz, N. M. A. (2021). The Missing Link in Zakat

- Management: A Systematic Literature Review and Bibliometric Analysis. *Central Asia and the Caucasus*, 22(5), 729–747. <https://doi.org/10.37178/ca-c.21.5.059>
- Sawandi, N., Aziz, N. M. A., & Saad, R. A. J. (2019). Discharging Accountability: A Case Study of A Zakat Institution in Malaysia. *International Journal of Supply Chain Management*, 8(1), 676–682.
- Shaharuddin, S. A., Marlon, M. Y., Majid, M. A., Usman, A. H., Sungit, F., & Hamid, Z. A. (2019). The Relationship between Impact of Zakat Distribution and Religious Practice among Muallaf in Selangor. *Humanities and Social Sciences Reviews*, 7(4), 371–376.
- Sharofiddin, A., Othman, A. H. A., & Alhabshi, S. M. S. J. (2019). The Impact of Zakat Distribution on Social Welfare: A Case Study of Selangor Zakat Agencies, Malaysia. *Al-Shajarah*, 2019(Special Issue Islamic Banking and Finance), 147–167.
- Shazilli, H. M. S. B. M., Sa'adon, N. I., Ibrahim, R., Rahim, M. A., & Ambali, A. R. (2012). Good governance in zakat distribution: Perceptions of zakat recipients at Kota Tinggi, Johor. *ISBEIA 2012 - IEEE Symposium on Business, Engineering and Industrial Applications, September*, 619–624.
- Subaidi, & Subyanto. (2020). Zakat dan Kesejahteraan Mustahiq di Baznas Banyuwangi. *LISAN AL-HAL: Jurnal Pengembangan Pemikiran Dan Kebudayaan*, 14(1), 137–152.
- Sulaiman, H., & Jamil, N. (2015). Information security governance model to enhance zakat information management in Malaysian zakat institutions. *Conference Proceedings - 6th International Conference on Information Technology and Multimedia at UNITEN: Cultivating Creativity and Enabling Technology Through the Internet of Things, ICIMU 2014, November*, 200–205.
- Sumantri, R., Iswati, S., & Mufrodi, A. (2019). The Effectiveness Of Distribution Of Zakat Funds On ZDC South Sumatra. *Opcion*, 35(Special Issue 20), 1572–1588.
- Supriani, I., Iswati, S., Bella, F. I., & Tumewang, Y. K. (2022). A Bibliometric Analysis of Zakat Literature from 1964 to 2021. *Journal of Islamic Economic Laws*, 5(2), 263–296. <https://doi.org/10.23917/jisel.v5i2.18511>
- Taha, R., Zulkifli, M. F., Embong, M. R., & Mohd Nor, M. N. (2017). Zakat Distribution in The East Coast: Recipients' View. *Pertanika Journal of Social Sciences and Humanities*, 25(Special Issue), 255–266.
- Taufiq, M., & Kornitasari, Y. (2018). Identification of Distribution Channels of Zakat Funds in Malang City Communities with a Social Capital Approach (Baznas Study in Malang City). *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 7(1), 1–12.
- Vale, J., Amaral, J., Abrantes, L., Leal, C., & Silva, R. (2022). Management Accounting and Control in Higher Education Institutions: A Systematic Literature Review. *Administrative Sciences*, 12(1).
- Wahid, H., & Ahmad, S. (2014). Factors Influencing the Confidence Level of the Zakat Zistribution: Study on the Muslim Community in Selangor. *Jurnal Ekonomi Malaysia*, 48(2), 41–50.
- Wahid, H., Ahmad, S., & Kader, R. A. (2012). A proposal of localization of zakat distribution in Malaysia: Do amil is ready?. *Jurnal Ekonomi Malaysia*, 46(2), 17–27.
- Wahid, H., Ahmad, S., Nor, M. A. M., & Rashid, M. A. (2017). Financial Management and Zakat Distribution Efficiency Performance: A Comparison among State Islamic Religious Council in Malaysia. *Jurnal Ekonomi Malaysia*, 51(2), 33–46.
- Wahid, H., Kader, R. A., & Ahmad, S. (2012). The acceptance of amil and zakat recipient toward localization of zakat distribution in Malaysia. *Jurnal Ekonomi Malaysia*, 46(1), 39–51.
- Yayuli, Athief, F. H. N., & Utari, D. N. (2022). Comparative Study of Yusuf Qardhawi and Sahal Mahfudh's Thoughts on Productive Zakat as a Means of Economic Empowerment. *Profetika*, 23(1), 98–113. <https://doi.org/https://doi.org/10.23917/profetika.v23i1.16798>
- Younas, A., Hussain, M., Anam, M., & Jaffry, S. W. (2021). Agent Based Model for Zakat Distribution. *International Conference on Innovative Computing, ICIC 2021, Icic*.
- Yusuf, A. O., Yerima, B., & Ape, G. (2020). Evaluation of Development in Zakat Literature. *International Journal of Zakat*, 5(1), 29–43.
- Zainal, H., Abu Bakar, A., & Saad, R. A. J. (2016). Reputation, Satisfaction of Zakat Distribution, and Service Quality as Determinant of Stakeholder Trust in Zakat Institutions. *International Journal of Economics and Financial Issues*, 6(7Special Issue), 72–76.
- Zakaria, M. (2014). The Influence of Human Needs in the Perspective of Maqasid al-Syari'ah on Zakat Distribution Effectiveness. *Asian Social Science*, 10(3), 165–173.
- Zakaria, M., & Malek, N. A. A. (2014). Effects of Human Needs Based on the Integration of Needs as Stipulated in Maqasid Syariah and Maslow's Hierarchy of Needs on Zakah Distribution Efficiency of Asnaf Assistance Business Program. *Jurnal Pengurusan*, 40, 41–52.
- Zakaria, M., Yusoff, M. S. A., & Sanusi, Z. (2019). Governance and Efficiency of Zakah Distributions Based on the Dire Necessities of Maqasid Al-Syariah. *International Journal of Financial Research*, 10(5), 191–203.
- Zulaekah, & Silitonga, F. (2022). Pattern of Zakat Distribution in Baznas Karimun Regency. *Jurnal Mumtaz Januari*, 2(1), 68–76.
- Zulkifli, M. F., Taha, R., Awang, N., Nazli MOHD NOR, M., & Ali, A. (2021). Combating Poverty in Malaysia: The Role of Zakat\*. *Journal of Asian Finance*, 8(5), 505–513. <https://doi.org/10.13106/jafeb.2021.vol8.no5.0505>