

A Review of Zakat Studies in ASEAN

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This study aims to determine the map of the development of zakat research in ASEAN. The data analyzed were 115 publications on zakat research publications. Map of the development of waqf research is obtained through the export process into the .txt file format. The export data is then processed and analyzed using the VOSviewer application program to find out the bibliometric map of the development of zakat research in ASEAN. The results showed that the number of publications on the development of zakat research from 2007-2019 increased significantly and was the most published in the International Journal of Business and Social Science and The Journal of Muamalat and Islamic Finance Research (JMIFR), as well as the most cited publications namely Motivations of Paying Zakat on Income: Evidence from Malaysia. The authors who published the most research results on zakat in ASEAN were Ahmad Fahme Mohd Ali and Muhammad Ridhwan Abdul Aziz. Research related to zakat is mostly done in Malaysia, where the approach used is qualitative. Network visualization shows that the co-word map of the development of zakat research is divided into 19 clusters, the visualization of density co-author of research related to zakat management in ASEAN, both related and unrelated divided into 2 clusters. There is also a visualization of the co-sources network map divided into 13 clusters, where each cluster consists of 1 journal.

Keywords: Zakat; Bibliography; ASEAN

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INTRODUCTION

Poverty is a social problem that has until now been a challenge for every country in the world. Efforts to alleviate poverty are currently being carried out by individual countries, especially ASEAN countries, in order to escape poverty. However, these efforts are not only dependent on the government. Intervention of various parties and also instruments that have the potential to reduce poverty is also needed so that the problem of poverty in the world can be overcome. Zakat as one of the Islamic social finance instruments is considered to be a solution to these problems. According to [Shaikh et al. \(2017\)](#), zakat is an important element in the Islamic social framework. Where the commands related to zakat itself are listed in the Quran and the Hadith.

The development of zakat certainly goes hand in hand with the development of research on zakat. Research related to zakat has existed since 2007 with a total of 115 published articles. This means that the development of research on zakat in the world has entered the age of almost a decade. Therefore, studies related to zakat management need to be carried out. This study aims to determine the map of research developments related to zakat in ASEAN countries using the VOSviewer software. This analysis is called bibliometric analysis. In addition, before the bibliometric analysis was carried out, these zakat-related publications were analyzed based on text mining, namely Meta Analysis. Matters presented in the meta-analysis are related to the year of publication, country case studies, methodological approaches, and methods used by each Scopus indexed publication paper related to zakat.

LITERATURE REVIEW

Bibliometric Mapping

Bibliometric mapping is an important research topic in the bibliometric field ([Borner et al. 2003](#)). Two distinguishable bibliometric aspects are the construction of the bibliometric map and the graphical representation of the map. In the bibliometric literature, the greatest concern is in the construction of the bibliometric map. Research related to the effects of differences in similarity measures ([Van Eck and Waltman 2009](#)), and they tested with different mapping techniques. The graphic representation of the bibliometric map has received less attention. Although some researchers seriously study issues related to graphical representations most articles published in the bibliometric literature rely on simple graphical representations provided by computer programs such as SPSS and Pajek. For thumbnails containing no more than, say, 100 items, a simple graphical representation usually yields satisfactory results. However, there

appears to be a trend toward larger maps ([Van Eck et al. 2006](#)), and for such maps simple graphical representations are not adequate. The graphical representation of a large bibliometric map can be further improved by, for example, a zoom function, special labeling algorithms, and density metaphors. Such functionality is not included in the computer programs commonly used by bibliometric researchers. In this paper, we introduce a new computer program for bibliometric mapping. This program pays special attention to the graphical representation of bibliometric maps.

This section discusses the use of VOS, which is to build a bibliometric map. The purpose of VOS is to place items in such a low dimension that the distance between two items accurately reflects the uniformity or association of the items. For each pair of items i and j , VOS requires a similarity input s_{ij} ($s_{ij} \geq 0$). VOS treats the equation s_{ij} as a measure on a ratio scale. The equation s_{ij} is usually calculated using the strength of the association defined in Equation 1 ([Van Eck & Waltman, 2007](#)). VOS determines the location of items in the map by minimizing.

$$V(x_1, \dots, x_n) = \sum_{i < j} s_{ij} \|x_i - x_j\|^2 \quad (1)$$

Becomes:

$$\frac{2}{n(n-1)} \sum_{i < j} \|x_i - x_j\| = 1 \quad (2)$$

Therefore, the idea of VOS is to minimize the weighted sum of the squares of the distance between all pairs of items. The square of the distance between pairs of items is weighted by the equation between those items. In order to avoid worthless solutions, where all items have the same location, limits are imposed so that the average distance between two items must be equal to one.

There are two computer programs that have implemented the VOS mapping technique. Both are available free of charge. A simple open source program is available at www.neesjanvaneck.nl/vos/, and a more advanced program called VOSviewer ([Van Eck & Waltman, 2010](#)) is available at www.vosviewer.com. Both programs use the variant of the SMACOF algorithm mentioned above to minimize Equation 1 to Equation 2

RESEARCH METHOD

This research is a quantitative exploratory research. This research was conducted to explore areas that had not been previously researched. The quantitative approach used is bibliometric. Meanwhile, the exploratory approach is aimed at raising issues that have not been studied before, namely the study of zakat studies in ASEAN. This study uses international publication data in the field of zakat which is obtained from the Google Scholar database in the period 2007-2019. From the search results, there were 115 published

articles. Data in the form of publication year, author, study focus, location of research country, methodological approach and methods used by each published article were analyzed using Microsoft Excel 2010. Meanwhile, the trend of zakat publication development was analyzed using VOSviewer software.

The computer program we introduce is called VOSviewer. VOSviewer is a program we developed to build and view bibliometric maps. This program is freely available to the bibliometric research community (see www.vosviewer.com). VOSviewer for example can be used to create author maps or journals based on cocitation data or to build keyword maps based on shared incident data. The program offers a viewer that allows the bibliometric map to be examined in detail. VOSviewer can display maps in a variety of ways, each emphasizing a different aspect of the map. It has functions for zooming, scrolling, and searching, which facilitate detailed inspection of the map. VOSviewer's viewability is particularly useful for maps containing at least a large number of items (e.g., at least 100 items). Most computer programs used for bibliometric mapping do not display such maps in a satisfactory manner.

To build maps, VOSviewer uses the VOS mapping technique (Van Eck and Waltman 2007a), where VOS stands for similarity visualization. For previous studies where the VOS mapping technique was used, we refer to Van Eck and Waltman (2007b). VOSviewer can display maps built using suitable mapping techniques. Therefore, this program can be used not only to display maps built using the VOS mapping technique but also to display maps built using techniques such as multidimensional scaling. VOSviewer runs on a large number of hardware and operating system platforms and can be started directly from the internet.

RESULT AND DISCUSSION

Meta-Analysis of Research Publications on the theme of Zakat in ASEAN

Zakat Management in ASEAN This study reviewed 115 studies related to Zakat Management in ASEAN which have been published in international and national journals, conferences and other publications. The following is Table 1 which contains a complete list of publisher names, conferences, along with the number of papers published on Zakat Management in ASEAN.

Table 1. Research publications on the theme of Zakat in ASEAN

| No | Publication Name | No. of Papers |
|----|--------------------------|---------------|
| | Journal | |
| 1 | Islamic Economic Studies | 1 |

| | | |
|----|--|---|
| 2 | American Journal of Islamic Social Sciences | 1 |
| 3 | Jurnal Pengurusan | 4 |
| 4 | International Journal of Economics and Finance | 1 |
| 5 | International Journal of Business and Social Science | 4 |
| 6 | Middle-East Journal of Scientific Research | 2 |
| 7 | Journal of Housing and the Built Environment | 1 |
| 8 | Malaysian Accounting Review | 1 |
| 9 | The Journal of Muamalat and Islamic Finance Research (JMIFR) | 4 |
| 10 | International Journal of Management Studies | 1 |
| 11 | Journal of Economics and Behavioral Studies | 1 |
| 12 | Journal of King Abdulaziz University, Islamic Economics | 1 |
| 13 | Tazkia Islamic Finance and Business Review | 1 |
| 14 | International Business and Management Studies in Economics and Finance | 1 |
| 15 | Studies in Economics and Finance | 1 |
| 16 | Global Journal Al-Thaqafah | 2 |
| 17 | International Journal of Arts and Commerce | 1 |
| 18 | Journal of Economic Cooperation and Development | 1 |
| 19 | International Journal of Business and Technopreneurship | 1 |
| 20 | Asian Journal of Business and Accounting | 1 |
| 21 | Inferensi | 1 |
| 22 | Journal of Islamic Economics , Banking and Finance | 2 |
| 23 | Social Sciences | 1 |
| 24 | Journal of Indonesian Islam | 1 |
| 25 | Australian Journal of Basic and Applied Sciences | 1 |
| 26 | Humanomics | 2 |
| 27 | American International Journal of Contemporary Research | 1 |
| 28 | Pensee Journal | 1 |
| 29 | World Applied Sciences Journal | 1 |
| 30 | International Journal of Nusantara Islam | 1 |
| 31 | Research in Islamic Studies | 1 |
| 32 | Journal of Economics, Business and Management | 1 |
| 33 | International Journal of Islamic and Middle Eastern Finance and Management | 1 |
| 34 | Journal of Global Entrepreneurship Research | 1 |
| 35 | Malaysian Journal of Society and Space | 1 |
| 36 | Journal of Global Business and Social Entrepreneurship | 1 |
| 37 | Journal of Islamic Monetary Economics and Finance | 1 |
| 38 | International Journal of Islamic Business Ethics | 1 |
| 39 | Intellectual Discourse | 1 |
| 40 | Globalizations | 1 |
| 41 | Turkish Economic Review | 1 |

| | | |
|-------------------|--|------------|
| 42 | International Journal of Islamic Economics and Finance Studies | 1 |
| 43 | International Journal of Islamic Economics and Financial Issues | 1 |
| 44 | International Journal of Economics, Management and Accounting | 1 |
| 45 | International Journal of Islamic Thought | 2 |
| 46 | International Journal of Zakat | 5 |
| 47 | Al-Iqtishad: Journal of Islamic Economics | 2 |
| 48 | Islamic Banking and Finance Review | 1 |
| 49 | International Journal of Academic Research in Business and Social Sciences | 10 |
| 50 | Journal of Legal, Ethical and Regulatory Issues | 1 |
| 51 | Management & Accounting Review | 1 |
| 52 | Business and Economic Horizons | 1 |
| 53 | Educational Research and Reviews | 1 |
| 54 | International Journal of Social Economics | 1 |
| 55 | International Journal of Academic Research in Accounting, Finance and Management Sciences | 1 |
| 56 | Emerging Economies & Islamic Research | 1 |
| 57 | Studia Islamika | 1 |
| 58 | ISRA: International Journal of Islamic Finance | 2 |
| 59 | Indonesia and the Malay World | 1 |
| 60 | Share: Journal of Islamic Economics and Finance | 1 |
| Conference | | |
| 1 | IMAC: International Management Conference Proceedings 2011 | 1 |
| 2 | International Zakat Conference | 1 |
| 3 | 8th International Conference on Islamic Economics and Finance | 1 |
| 4 | The 13th Malaysia Indonesia Conference on Economics, Management and Accounting (MIICEMA) 2012 | 1 |
| 5 | International Conference on Islamic Econoy and Business | 1 |
| 6 | International Proceedings of Economics Development and Research | 2 |
| 7 | The 5th International Conference on Financial Criminology (ICFC) 2013 | 1 |
| 8 | Proceedings of the Fourth Asia-Pacific Conference on Global Business, Economics, Finance and Social Sciences | 1 |
| 9 | 4th International Conference on Software Engineering and Computer Systems (ICSECS) | 1 |
| 10 | International Conference on Public Management | 1 |
| 11 | Procedia - Social and Behavioral Sciences | 1 |
| 12 | SHS Web of Conference | 1 |
| 13 | Southeast Asia International Islamic Philanthropy Conference 2018 | 11 |
| 14 | International Conference on Islam in Malay World IX | 1 |
| 15 | 1st international Halal Conference & Exhibition | 1 |
| Total | | 115 |

Based on Table 1, the publication sources that mostly discuss zakat management in ASEAN are 10 papers in the International Journal of Academic Research in Business and Social Sciences, followed by the International Journal of Zakat with 5 papers. Then, continued with the Management Journal, International Journal of Business and Social Science, and The Journal of Muamalat and Islamic Finance Research (JMIFR) with 4 papers each, as well as the Middle-East Journal of Scientific Research, Global Journal Al-Thaqafah, Journal of Islamic Economics, Banking and Finance, Humanomics, International Journal of Islamic Thought, Al-Iqtishad: Journal of Islamic Economics, and ISRA: International Journal of Islamic Finance with 2 papers each. In addition, the conference that published the most papers on zakat management in ASEAN was the 2018 Southeast Asia International Islamic Philanthropy Conference with 11 papers.

This study reviewed 115 studies with publication from 2007 to 2019. During that period, research on zakat management in ASEAN saw an increase and decrease in the number of papers published. The increase occurred sequentially in the period when the emergence of papers on zakat management in ASEAN began, namely in 2007 to 2012 with the number of papers published between 1 and 14. In the following years, namely 2013 to 2015 there was a decrease in the number of papers published which were published simultaneously. sequentially totaling 13, 9, and 7. The most research on zakat management in ASEAN occurred in three consecutive years, namely 2016 to 2018. The number of papers in that period was 14, 15, and 27 respectively. 2019 decreased the number of published papers again, there were only 5 papers on zakat management in ASEAN. (Table 2).

Table 2. Classification of Publication Based on the Year of Issuance

| No. | Year of Publication | Number of Papers |
|-----|---------------------|------------------|
| 1 | 2019 | 5 |
| 2 | 2018 | 27 |
| 3 | 2017 | 15 |
| 4 | 2016 | 14 |
| 5 | 2015 | 7 |
| 6 | 2014 | 9 |
| 7 | 2013 | 13 |
| 8 | 2012 | 14 |
| 9 | 2011 | 7 |
| 10 | 2010 | 1 |
| 11 | 2009 | 1 |
| 12 | 2008 | 0 |
| 13 | 2007 | 2 |

This study classified 115 papers based on the names of the authors who frequently conduct research on zakat management in ASEAN. The names of the authors who often conduct research on zakat management in ASEAN are Ahmad Fahme Mohd Ali and Muhammad Ridhwan Ab Aziz with 6 papers each, Norazlina Abd. Wahab for 5 papers, Abdul Rahim

Abdul Rahman, Azman Ab. Rahman, Faisal Ibrahim, and Mohd Shukri with 4 papers each, and Radiah Abdul Kader, Eko Suprayitno, and Azhar Harun with 3 papers each (Table 3).

Table 3. Publication Classification Based on Author Name

| No. | Writer | No. of Papers |
|-----|-----------------------------|---------------|
| 1 | Ahmad Fahme Mohd Ali | 6 |
| 2 | Muhammad Ridhwan Abdul Aziz | 6 |
| 3 | Norazlina Abd. Wahab | 5 |
| 4 | Abdul Rahim Abdul Rahman | 4 |
| 5 | Azman Ab Rahman | 4 |
| 6 | Faisal Ibrahim | 4 |
| 7 | Mohd Shukri Hanapi | 4 |
| 8 | Radiah Abdul Kader | 3 |
| 9 | Eko Suprayitno | 3 |
| 10 | Azhar Harun | 3 |

In addition, the papers reviewed were also classified based on the study location. In 115 papers, the most research on zakat management in ASEAN was conducted in Malaysia, with 89 papers and the second largest in Indonesia with 14 papers. In addition, Thailand, Brunei Darussalam, Bangladesh, and Uzbekistan, respectively, numbered 5.4 and 2 papers. As well as the countries of Uzbekistan and the Philippines each have 1 published paper (Table 4).

Table 4. Publication Classification Based on Country Studies

| No. | Country | Number of Papers |
|-----|-------------------|------------------|
| 1 | Malaysia | 89 |
| 2 | Indonesia | 14 |
| 3 | Thailand | 5 |
| 4 | Brunei Darussalam | 4 |
| 5 | Bangladesh | 2 |
| 6 | Uzbekistan | 1 |
| 7 | Philippines | 1 |

Classification of papers based on research focus was also carried out in this study. The studies carried out are related to various zakat management activities such as the performance of zakat institutions, financial accounting, fulfillment of zakat obligations, distribution of zakat, general zakat management, characteristics of asnaf, the effect of zakat management, measuring the efficiency of zakat institutions, zakat education, zakat collection, and Asnaf Poverty Standards, and Stakeholder Trust. Of the 115 papers, the most research focus was on zakat management in general as many as 35 papers. Other studies that are of considerable interest are on the distribution of zakat, financial accounting and the fulfillment of zakat obligations with 24, 14 and 8 papers respectively. Research related to the effect of zakat and stakeholder trust are 6 papers. Furthermore, the focus of research is on calculating the performance of zakat institutions as many as 5 papers, 4 papers on zakat education and poverty standards asnaf as well as research related to the characteristics of asnaf, measuring the efficiency of zakat institutions and collecting 3 papers of zakat. (Table 5)

Table 5. Publication Classification Based on Research Focus

| No. | Focus Study | No. of Papers |
|-----|---|---------------|
| 1 | Performance Measurements of Zakat Institution | 5 |
| 2 | Financial Accounting | 14 |
| 3 | Compliance behavior | 8 |
| 4 | Zakat Distribution | 24 |
| 5 | Zakat Management | 35 |
| 6 | Asnaf Attitude/Characteristics | 3 |
| 7 | Impact of Zakat | 6 |
| 8 | Efficiency of Zakat Institutions | 3 |
| 9 | Zakat Education | 4 |
| 10 | Zakat Collection | 3 |
| 11 | Zakat Poverty Line/Had Kifayah | 4 |
| 12 | Stakeholder Trust | 6 |

Classification of papers based on the type of research approach is divided into 2, namely qualitative and quantitative. Based on the 115 papers reviewed, research on zakat management in ASEAN mostly uses a qualitative approach, namely 79 papers. As for the quantitative approach used, 36 papers are used.

Table 6. Classification of Publications by Type of Research Approach

| No. | Research Approach | Number of Papers |
|-----|-------------------|------------------|
| 1 | Qualitative | 79 |
| 2 | Quantitative | 36 |

The paper classification based on the research method is shown in Table 7. Based on the 115 papers on zakat management in ASEAN reviewed, the most research methods used were qualitative methods with a total of 62 papers, followed by regression methods, descriptive statistics, and quantitative methods, each of which was 17, 11, and 9 papers. Other methods used are 6 papers content analysis, as well as the Structural Equation Modeling (SEM) method, Data Envelopment Analysis (DEA), mixed methods and ANOVA which are 4, 3, 2, and 1 paper respectively.

Table 7. Publication Classification Based on Research Research Methods

| No. | Method | No. of Papers |
|-----|------------------------------|---------------|
| 1 | Qualitative | 62 |
| 2 | Regression Analysis | 17 |
| 3 | Descriptive statistics | 11 |
| 4 | Quantitative | 9 |
| 5 | Content analysis method | 6 |
| 6 | Data Envelopment Analysis | 3 |
| 7 | Structural Equation Modeling | 4 |
| 8 | Mixed Method | 2 |
| 9 | ANOVA | 1 |

The paper classification based on the number of citations is shown in Table 8. There are 13 papers that have the most citations above 40. The number of citations for each journal was obtained from Google Scholar on January 6, 2020. The paper with the first

most citations was entitled Motivations of Paying Zakat on Income: Evidence from Malaysia, totaling 106 citations, followed by journals related to the fulfillment of zakat obligations with 94 citations. Other papers that fall into the 13th category, most of the citations discuss Zakat Management, Financial Accounting, Zakat Distribution, and Zakat Collection.

Table 8. Classification of Publications based on Number of Citations

| No. | Paper Name | No. of Papers |
|-----|---|---------------|
| 1 | Motivations of Paying Zakat on Income: Evidence from Malaysia | 106 |
| 2 | Predicting Compliance Intention on Zakah on Employment Income in Malaysia: An Application of Reasoned Action Theory | 94 |
| 3 | Social housing programme of Selangor Zakat Board of Malaysia and housing satisfaction | 68 |
| 4 | Zakat and Poverty Alleviation: Roles of Zakat Institutions in Malaysia | 62 |
| 5 | A Zakat Accounting Standard (ZAS) for Malaysian companies | 61 |
| 6 | Zakat Institution in Malaysia: Problems and Issues | 58 |
| 7 | Pre-Requisites For Effective Integration Of Zakah Into Mainstream Islamic Financial System In Malaysia | 56 |
| 8 | Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory | 53 |
| 9 | Efficiency of Zakat Institutions In Malaysia: An Application of Data Envelopment Analysis | 52 |
| 10 | Enhancement of zakat distribution management system: case study in Malaysia | 49 |
| 11 | Zakat Expenditure, School Enrollment, and Economic Growth in Malaysia | 45 |
| 12 | The Impact of Zakat on Aggregate Consumption in Malaysia | 45 |
| 13 | Reconceptualising Zakat In Indonesia: Worship, philanthropy and rights | 43 |

Bibliometric Analysis of Zakat Management Research Publications in ASEAN

Search results related to research on zakat management in ASEAN were collected as many as 115 documents. Based on this research collection, there are only 41 journals that have doi which are then used in bibliometric analysis. The journals are then exported into .txt format, input and analyzed with VOSViewer to obtain the following results.

1. Co-word Map Network Visualization

The results of the co-word map analysis of these keywords form the basis for the co-occurrence mapping of important or unique terms contained in certain articles. Mapping is a process that allows a person to

recognize elements of knowledge and their configuration, dynamics, interdependencies, and interactions. Knowledge mapping is used for technology management purposes, which includes definitions of research programs, decisions related to technology activities, design of knowledge base structures, and development of education and training programs. Related to bibliometrics, science mapping is a method of visualizing a field of science. This visualization is done by creating a landscape map that can display topics from science (Royani, et al., 2013). The results of the visualization of the co-word map network of research related to zakat management in ASEAN can be seen in Figure 1.

Figure 1. Visualization of research co-word map network related to zakat management in ASEAN

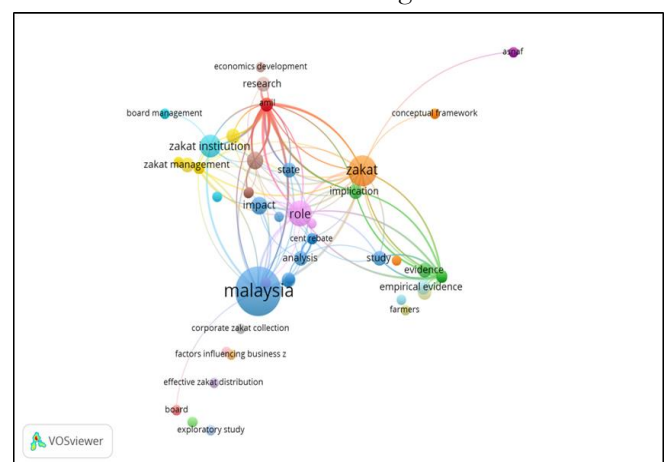


Figure 1 shows that research related to zakat management in ASEAN is divided into 19 clusters as follows.

Cluster 1 in red consists of 42 topics, namely Amil, amil zakat, amil zakat management system, appointment, aspect, breach, collection, commissioning, communication, content, course, credibility, decreasing, documentation research, effective course, field, field study, form, handling, inductive method, integrity, integrated model, interviews method, islamic society, leadership, misconduct case, missionary endeavor, professional certification program, quantitative research methodology, religious knowledge, sermon, skill, specific background, specific course, specific module, state islamic religious council, tithe, training, trust, vital need, weaknes, and zakat collector.

Cluster 2 is green consisting of 34 topics, namely Asset, c33, capital structure, combination, comparative static, consideration, corporate finance, corporate tax, corporate zakat, corporate zakat payment, current liability items, debt, equity, equity financing, evidence, finance literature, firm, firm value, g32, implication, important decision, leading indicator, leverage, main issue, malaysian firm, model, keyword models, optimal capital structure policy, return, strong significant relationship, tax deduction, theoretical model, zakat payment, and zakatjel classification.

□ Cluster 3 consists of 31 topics, namely aggregate consumption, alleviating poverty, analysis, cent rebate, distribution, fiscal policy tool, fixed effect model, impact, income tax payer, islamic law, jurisdiction, Malaysia, Malaysia Peninsula, malaysian income tax act, non-Muslims, taxes and their impact on tax revenue, panel data, papers, positive impact, practice, Peninsular Malaysia, sharia, state, study, tax revenue, taxation practice, tradition, zakat administration issue, zakat administration policy, capable zakat, and zakat funds.

□ The yellow cluster 4 consists of 29 topics, namely advancement, article, Brunei Darussalam, capital assistance program, continuous process, corporatization, country, development, direct influence, economic policy, economic situation, factor, factor merit, government, important phenomenon, institution, islamic revivalism, malay muslims, malaysian islamic revivalism, modern way, nation, national economic tool, policy, revivalism phenomenon, spirit, time, wealthier race, zakat administration and zakat management.

□ Cluster 5 is purple consisting of 7 topics, namely ASNAF, Council, Demeanor, Islamic Religion, Malay Customs, Terengganu, and Zakat Management Center.

□ Cluster 6 has turquoise or turquoise color consisting of 7 topics, namely, board management, effects, governmental models, human resource management models, productivity growth, zakat institutions, and zakat payers trust.

□ Cluster 7 in orange consists of 7 topics, namely, conceptual framework, income, Malaysians, motivations, strategic integration, synergizing waqf real estate, and zakat.

□ The brown cluster 8 consists of 7 topics, namely, case, educational background influence zakat compliance, evaluating corporate reporting, gender, internet, religiosity and zakat institutions.

□ Cluster 9 in violet consists of 6 topics, namely, colonial period, comparative analysis, eradicate poverty, role, Uzbekistan, and the zakat system.

□ Cluster 10 in light coral color consists of 5 topics, namely, board, director, review, shariah supervisory board, and zakat distribution performance.

□ Cluster 11 is light green consisting of 5 topics, namely, edutainment board games, evaluation, global zakat games, gzg, and zakat education.

□ Cluster 12 is light blue consisting of 5 topics, namely, exploratory study, micro takaful models, utilisation, waqf fund and zakah.

□ The cream colored cluster 13 consists of 5 topics, namely, farmers, paddy zakat accounting, perlis, relationship, and social wellbeing aspects.

□ Cluster 14 with lavender color consists of 4 topics, namely, effective zakat distribution, gaps, issues, and kedah.

□ Cluster 15 with sky blue color consists of 4 topics, namely, efficiency, empirical evidence, Islamic institutions, and zakat organizations performance.

□ Cluster 16 with light salmon color consists of 3 topics, namely, factors influencing business zakah compliance behavior, moslem businessman and research model

□ Cluster 17 in Rosy Brown color consists of 3 topics, namely, economic development, international proceedings and research

□ The pink cluster 18 consists of 3 topics, namely, housing satisfaction, zakat-free board, and social housing program.

□ The silver cluster 19 consists of 2 topics, namely, corporate zakat collection and measurement.

2. Visualization of the Co-Authors Density Map

The cluster density view, is the item (label) which is marked the same as the visible item. Each item dot has a color depending on the density of the item at that time. This identifies that the color of the points on the map depends on the number of items associated with other items. This section is very useful for obtaining an overview of the general structure of the bibliometric map by paying attention to which parts of the items are considered important to be analyzed. Through this worksheet, we can interpret the authors who have written the most publications. Visualization of the density map of co-authors of research related to zakat management in ASEAN can be seen in Figure 2.

Figure 2. Visualization of the density map of research co-authors related to zakat management in ASEAN

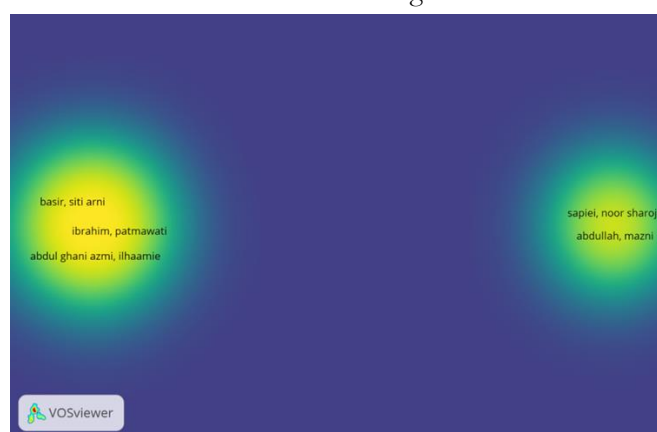


Figure 2 shows a density map which is the result of an analysis using all research articles related to zakat management in ASEAN, both related and unrelated. There are 2 clusters if sorted by author. The first cluster consists of Ilhaamie Abdul Ghani Azmi, Siti Arni Basir, Patmawati Ibrahim, Hasan Albanna Mohamed, and Sharifah Hayaati Syed Ismail. The second cluster consists of Mazni Abdullah, and Noor Sharoja Sapiei.

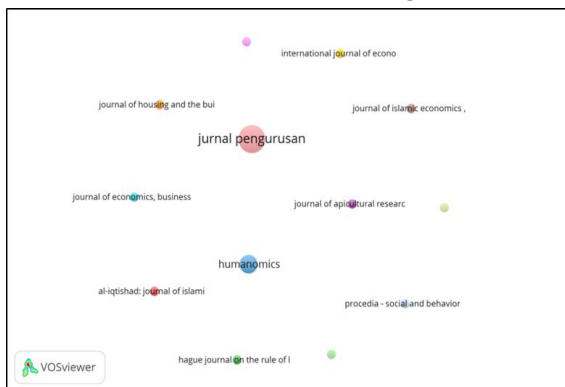
3. Visualization of the Network Map Co-Sources

The results of the network map visualization of co-sources of research related to zakat management in

ASEAN are divided into 13 clusters as in Figure 3. Each cluster consists of 1 journal as follows:

- Cluster 1: Al-Iqtishad: Journal of Islamic Economics
- Cluster 2: Hague Journal on The Rule of Law
- Cluster 3: Humanomics
- Cluster 4: International Journal of Economics and Finance
- Cluster 5: Journal of Apicultural Research
- Cluster 6: Journal of Economics, Business and Management
- Cluster 7: Journal of Housing and the Built Environment
- Cluster 8: Journal of Islamic Economics, Banking and Finance
- Cluster 9: Journal of Islamic Economics Banking and Finance
- Cluster 10: Management Journal
- Cluster 11: Ninth Ieee International Symposium on Multimedia Workshops (Ismw 2007)
- Cluster 12: Procedia - Social and Behavioral Sciences
- Cluster 13: Studies in Economics and Finance

Figure 3. Visualization of the co-sources network map of research related to zakat management in ASEAN.

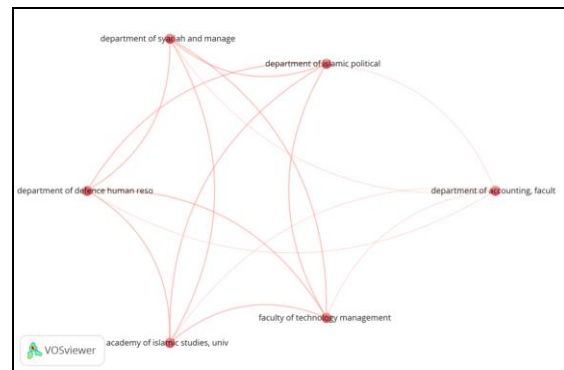


4. Visualization of Map Overlay Co-Organizations

The results of the visualization overlay map of research co-organizations related to zakat management in ASEAN only consist of 1 cluster as shown in Figure 4. Cluster 1 consists of the Academy of Islamic Studies, University of Malaya, Kuala Lumpur, Malaysia; Department of Accounting, Faculty of Business and Accountancy, University of Malaya, Kuala Lumpur, Malaysia; Department of Defense Human Resource Management, Malaysia National Defense University, Kuala Lumpur, Malaysia; Department of Islamic Political Science, University of Malaya, Kuala Lumpur, Malaysia; Department of Sharia and Management, University of Malaya, Kuala Lumpur, Malaysia; Faculty of Technology Management and Business, University Tun Hussien Onn, Batu Pahat, Malaysia.

Figure 4. Visualization of the map overlay for co-

organizations of research related to zakat management in ASEAN



CONCLUSION

Based on the results and discussion, the following conclusions were obtained. The number of publications on the development of research results in the field of zakat in ASEAN from 2007 to 2019 has increased significantly, especially in 2018. Research publications related to zakat in ASEAN are dominated by discussions on zakat management. The authors who publish the most research results on zakat in ASEAN are Ahmad Fahme Mohd Ali and Muhammad Ridhwan Abdul Aziz.

Research related to zakat is mostly conducted in Malaysia, where the method approach used is qualitative. The most cited publication is Motivations of Paying Zakat on Income: Evidence from Malaysia. The names of publications that publish the most research results in the field of zakat in ASEAN are the International Journal of Business and Social Science and The Journal of Muamalat and Islamic Finance Research (JMIFR).

Network visualization shows that the co-word map of the development of research in the field of zakat is divided into 19 clusters, visualization of density co-author of research related to zakat management in ASEAN, both related and unrelated are divided into 2 clusters. There is also a network map visualization of co-sources, divided into 13 clusters, where each cluster consists of 1 journal. Meanwhile, the overlay visualization of co-organizations is divided into only 1 cluster.

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