
How Far Has Zakat Efficiency been Researched?

Mimma Maripatul Uula¹, Nun Maziyyah²

¹⁾ *Tazkia Islamic University College, Indonesia*

²⁾ *Sakarya University, Turkey*

This study aims to determine research trends regarding zakat efficiency topic, assess research collaboration relationships, and identify future research directions. The 52 sample articles published between 2011-2022 on zakat efficiency analyzed by qualitative and quantitative approaches, namely Bibliometric and Systematic Literature Review (SLR) methods. This research uses VosViewers software. It is known that the four sub-themes that dominate research related to zakat efficiency are: Collection and distribution of zakat, Zakat efficiency, Zakat governance, and Zakat performance. This study implies that there is still little research on zakat efficiency theme. Malaysia is the country that has published the most articles about zakat efficiency topic.

Keywords: Zakat efficiency; Literature study; Zakat performance

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*Correspondence:
Mimma Maripatul Uula
1903maripatul@gmail.com

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INTRODUCTION

Zakat is an obligation for Muslims to distribute a number of their assets in accordance with the terms and conditions of the Shari'a to certain people (beneficiaries) with the aim of achieving socio-economic justice (Wahab & Rahman, 2012). That means, in the Islamic economy, zakat has a role in equalizing income and distribution of wealth to eliminate the concentration of wealth only on certain groups of people (Djaghballou et al., 2018). Furthermore, Djaghballou et al (2018) also explain that Zakat Institutions as an institution are one of the wealth-sharing systems that are influential and have a role in promoting economic activity and guaranteeing a minimum standard of living for Muslims. Therefore, zakat must be managed properly, professionally and trustworthy by amil zakat (Maulana & Fanani, 2020).

In the macroeconomic aspect, the potential for zakat is very large, including aggregate consumption, savings and investment, aggregate supply of labor and capital, poverty alleviation and can increase economic growth (Wahab & Rahman, 2011). Furthermore, micro-sustainable zakat funds can also be given to economically productive recipients as a means of liberating people who are still below the poverty line (Djaghballou et al., 2018).

Given the large potential of zakat on a macro basis, it is very important to maintain the efficiency and effectiveness of the management of zakat itself (Wahab & Rahman, 2012). However, in some empirical literature it is found that the distribution of zakat is not efficient (Ahmad & Ma'in, 2014). In addition, Ahmad & Ma'in (2014) also explained that in terms of collecting zakat funds it is still relatively low. Maulana & Fanani (2020) state that the dominant factor causing the imbalance between the potential and actual acquisition of zakat absorbed by zakat institutions is more due to the large number of muzakki who distribute their zakat not to official zakat institutions, but directly to individuals.

In optimizing the potential of zakat, public trust in zakat institutions is very influential (Ryandono et al., 2021). Anwar & Arifin in Ryandono et al (2021) explained that to increase public trust, muzakki must be trusted, so that zakat is distributed directly to mustahiq, because most of the zakat given is used for operational management. In addition, to maximize the potential of zakat, the zakat system must be fair, shared morality (zakat obedience from muzakki), zakat-sensitive behavior towards others, and awareness from Muslims

to contribute to zakat institutions (Ryandono et al., 2021).

As far as the author's observation, there is still little literature related to the efficiency of zakat, and among these studies is Ahmad & Ma'in (2014) which explains the efficiency of zakat collection and distribution. Ryandono et al (2021) analyze the efficiency of zakat institutions in Indonesia. Khrishnan & Hamzah (2017) evaluated the efficiency of zakat institutions. Maulana & Fanani (2020) analyzes the efficiency of national zakat institutions. Djaghballou et al (2018) examined the efficiency and productivity of zakat funds in Algeria. And research from Wahab & Rahman (2012) calculates the level of efficiency of zakat institutions in Malaysia.

As the problems that occur in zakat institutions become more complex, especially in zakat efficiency, it is important to understand the planning of solutions to zakat efficiency problems needed by the public. Therefore, further research is needed to see how far the development of the issue is *zakat efficiency* which is supported by the increasing productivity of science which is characterized by the ability to produce scientific publications (Franceschet and Costantini, 2011). In this case it can be measured using bibliometric analysis.

Bibliometric analysis can solve crucial problems in scientific publications, such as how to measure the distribution of articles, article authors, organizations or institutions that publish articles, and keywords along with their development trends which are discussed according to the research theme raised. Therefore, the purpose of this research is to conduct a thorough literature review to identify gaps in research and assist academics and practitioners to further explore research on *zakat efficiency* in the future. In particular, this study answered 3 research questions including:

1. How is the development of research related to the theme *zakat efficiency* in this world?
2. Who are the authors, institutions and countries that have written and published the most journal articles related to *zakat efficiency* in this world?
3. How is the research development map seen from *keywords* related annually *zakat efficiency* in this world?

PREVIOUS STUDIES

Islam has a philanthropic configuration in its teachings, namely zakat, infaq, alms, and endowments (ZISWAF). ZISWAF is not only to increase faith, but also to eliminate materialistic, miserly and greedy traits,

increase the human spirit, develop and clean wealth, and overcome various aspects of problems, both social and economic (Iskandar et al., 2020). In this study specifically discusses related to zakat. According to Qardhawi in Wahab & Rahman (2011) zakat means to grow and develop. Linguistically, zakat means cleaning or purifying something from dirt or impurity, and theologically it means spiritual purification as a result of giving zakat (Wahab & Rahman, 2011). Then, the zakat institution is a trusted institution that manages zakat in Muslim countries (Wahab & Rahman, 2012).

In Indonesia, based on Law No. 23 of 2011, it is explained that the management of zakat, infaq and alms is an activity of planning, implementing and coordinating the collection, distribution and utilization of zakat, infaq and alms. The purpose of managing the ZIS funds is to increase the efficiency and effectiveness of services and benefits as an effort to realize community welfare and poverty alleviation. Zakat institutions play an important role not only in management but also in promotion (Wahab & Rahman, 2013). For this reason, it is important for zakat institutions to maintain their level of efficiency.

The concept of efficiency comes from microeconomic theory, namely the behavior of producers and consumers, where producers will try to maximize profits by minimizing costs. Whereas consumers will try to maximize their level of use (Sagantha, 2017) and maximize utility within budget constraints (Ascarya, 2012). In production theory, the relationship between input and output is an important component for measuring efficiency. Efficiency is one of the performance parameters that theoretically represents the overall performance of the decision-making unit (DMU). Furthermore, based on economic efficiency describes how well the performance of a system, in producing the desired maximum output for a given input with the available technology. An economic system is more efficient if it can provide more goods and services to society without using more of the resources it has (Wahab & Rahman, 2013).

According to Farrell in Ahmad & Ma'in (2014) explains that efficiency is divided into two namely *Technical Efficiency* and *Allocative Efficiency*. *Technical Efficiency* describes the ability of a company to obtain maximum output from a certain set of inputs, and for *Allocative Efficiency* represents the ability of a company to use inputs in optimal proportions based on prices and certain production technologies. A company or agency can be said to be efficient if it is able to produce greater output using the same number of

inputs. Or produce the same number of outputs, using fewer inputs compared to the inputs of other institutions.

There are several studies that discuss the efficiency of zakat, including research from Ryandono et al (2021) which analyzes the efficiency of zakat institutions in Indonesia with research periods starting from 2014-2018 using the DEA and FDH methods. Based on the results of his research, it can be concluded that Zakat Institutions have equal efficiency between the DEA and FDH methods if the government, corporate and social clusters are combined. Research data on efficiency measurement shows that the DEA method accounts for 21% of the total of all Decision Making Units (DMUs), while the FDH method accounts for 25%.

Krishnan & Hamzah (2017) evaluated the efficiency of zakat institutions from 2007-2015 in Malaysia with the DEA method used. The results of his research explain that the institution has operated efficiently during 2009, 2012, 2014 and 2015. Efficiency is achieved because the input used is proportional to the total zakat collected and distributed in those years. On the other hand, the management of the institution was found to be inefficient for another five years namely 2007, 2008, 2010, 2011, 2012, and 2013 with the worst performance seen in 2011. The main cause of inefficiency can be attributed to the excessive use of staff for total collection and distribution that has been made.

Maulana & Fanani (2020) describes the efficiency of national zakat institutions from 2015-2016. The results of his research found that there was efficiency in LAZ Mandiri with a score of 0.76 in 2016 and to improve zakat performance it is necessary to refer to LAZ Nahdlatul Ulama. Similar research was also conducted by Djaghballou et al (2018) which measured the efficiency and productivity of zakat funds in Algeria from 2003-2013. The results of his research suggest that total factor productivity increased markedly for all zakat funds, mainly due to technical changes rather than efficiency changes. Further decomposition of efficiency changes into pure technical and scale efficiency components shows that pure efficiency is a more important source of efficiency changes than the scale efficiency component, meaning that zakat funds rely on technical aspects to gain efficiency.

Other studies that are relevant to the efficiency of zakat include Ahmad & Ma'in (2014) explaining the efficiency of zakat collection and distribution;

Rusydiana (2018) measures the efficiency level of zakat in Indonesia; Wahab & Rahman (2013) examined the determinants of the efficiency of zakat institutions in Malaysia; and Wahab & Rahman (2012) explain the productivity growth of zakat institutions in Malaysia. In general, the use of the DEA method is the majority used by researchers in measuring the level of efficiency of zakat, although initially this method was more widely used to measure the level of efficiency of banking institutions (Rusydiana et al., 2019; Tyas & Rusydiana, 2021).

METHODOLOGY

This research is better known as a mixed method. Mixed research is research in which researchers mix or combine quantitative research approaches and qualitative research approaches in one research study. First, perform a bibliometric analysis. White & McCain (1989) is a well-accepted bibliometrics is a quantitative study of the literature presented in the bibliography. The second analysis of systematic literature reflection (SLR), it is research based qualitative.

This study uses secondary data. The source of the data in this study was obtained from the publication of reputable articles on the theme of zakat efficiency from the Scopus database. The data used are articles with the keywords "Zakat efficiency" in the Scopus database. Scopus is a trusted online database containing a collection of scientific publications and detailed bibliographies. The Scopus database includes several thousand publications from thousands of publishers. Accessed on 26 December 2022, researchers found 52 documents related to zakat efficiency from 2011 to 2022. In the SLR analysis, the following inclusion and exclusion criteria were used:

- Research is limited to article categories.
- Research is limited to the existence of the sentence "zakat efficiency" contained in the title and abstract only.
- Journals are sorted based on the highest number of citations.
- The selection of articles related to zakat efficiency is limited from 2011-2022 because Scopus can only display journals in that time period.

Based on screening with the above criteria, 52 articles were found as the object of this study. This study adopted SLR and bibliometric analysis techniques from previous studies conducted by Kumar et al. (2019). However, in processing research data using HistCite and BibExcel software. As for this research, the software used VOS Viewer. Then for qualitative analysis (SLR) using content analysis.

RESULTS AND ANALYSIS

Analysis of Bibliometric Graph

This research raises the theme *Zakat Efficiency* using published data of 52 Scopus indexed journal articles. In simple terms, bibliometrics is the calculation and statistical analysis of scientific outcomes in the form of citations, patents, articles, publications, and other more complex indicators. The purpose of this bibliometric analysis itself is as a form of evaluation of research activities, laboratories and scientists, as well as the performance of countries and scientific specialties. The steps in the bibliometric analysis start with determining the background of the bibliometric development research, then proceed with presenting the database where the bibliometric was made, as well as the main indicators that will be used in the research.

In order to deepen the results of the meta-analysis, in this section a visual mapping chart will be presented from 52 published journals with the theme "*Zakat Efficiency*". The basis for mapping in this study is the results of mapping analysis of keywords along with important or unique terms contained in certain journal articles. Mapping itself is a process that allows one to recognize elements of knowledge and their configurations, dynamics, interdependencies and interactions. The network visualization results from 52 journals with the theme "*Zakat Efficiency*" is in the following explanation.

Bibliometric Author Mapping

Using the VOSviewer software, the author's bibliometric mapping (*author*) in the image below. From the picture, it can be identified the author who published the related journal *Zakat Efficiency*. The bigger and brighter the yellow dot, the journal published by the author with the theme *Islamic Zakat Efficiency* more and more.

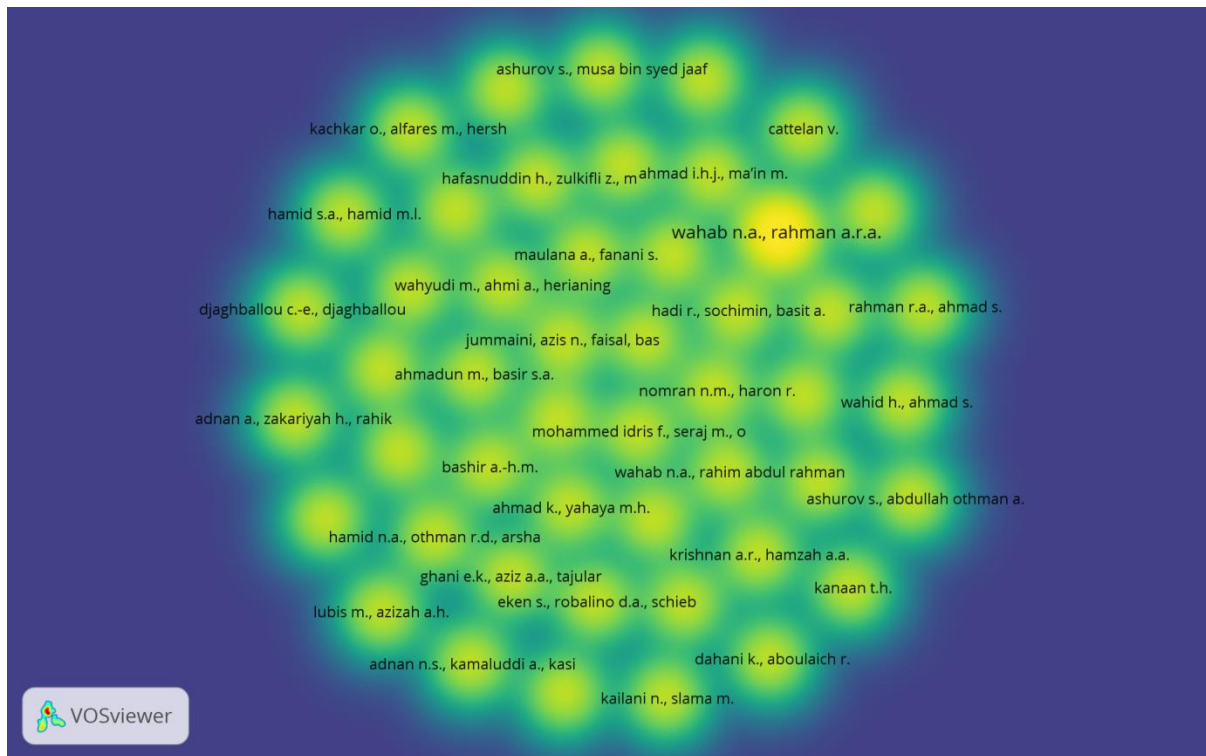


Figure 1: Author Mapping

Based on the picture above, it is explained that the cluster density depends on the brightness level of the yellow light. And the yellow color on the map depends on how many items are related to other items. For this reason, this section is very important to get an overview of the general structure of bibliometric maps which are considered important for analysis. From this, it can be identified the author who published the most of his work.

In general, every writer or researcher has a different tendency in every publication of his work. On some occasions, an author appears as a single author, but on other occasions the author may co-author with other authors or researchers, so that this will affect the cluster density and some clusters show different densities. However, authors who have a relatively large

cluster density identify that these authors do the most themed research publications *Zakat Efficiency*, when compared to the authors whose cluster density is lower, so the results found can be a reference for other researchers in the future.

Based on the results of the density of clusters on the map above, judging by how big and bright the author's name is, it is found that the most publications are based on the theme *Zakat Efficiency* adalah Wahab n.a., Rahman a.r.a.

Bibliometric Institutions Mapping

In bibliometric analysis, it can be seen where the author's institution comes from. Through these results, it can be interpreted that the institution that wrote the most publications related to *Zakat Efficiency*.

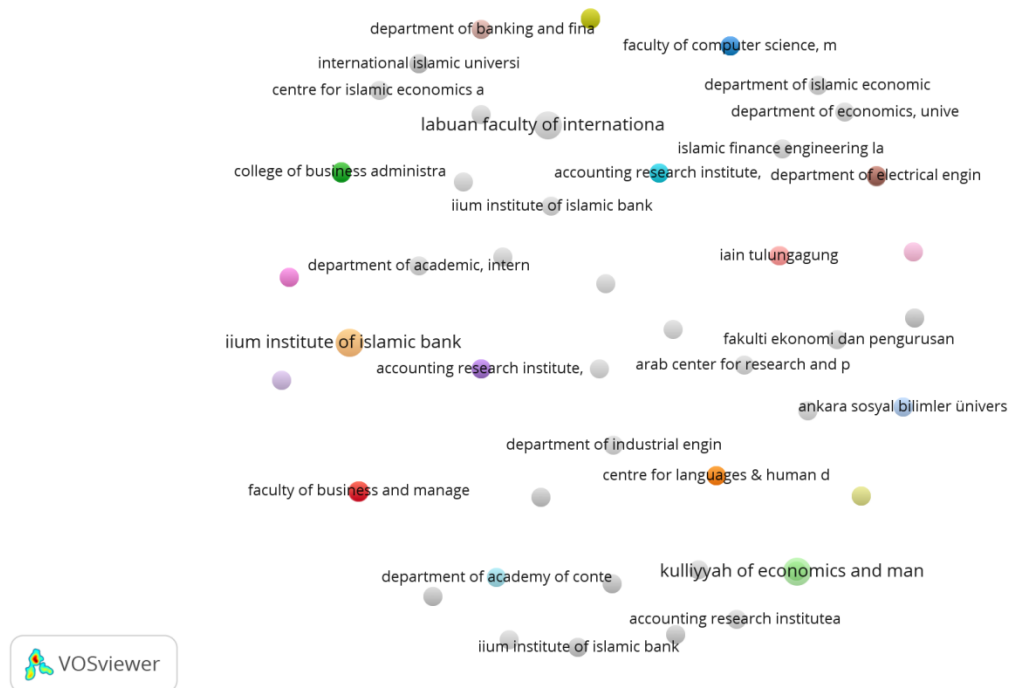


Figure 2. Bibliometric Institutions Mapping

Based on the picture above, it can be concluded that the cluster of institutions shown with a big circle shows the productive level of these institutions in contributing to publishing research with the theme *Zakat Efficiency*. The largest number of institutions is calculated from the number of publications and the number of links to other institutions, where an author can write many papers in different journals. Furthermore, from the bibliometric map it can be concluded that the ranking of the most well-known

institutions shown is the IIUM Institute of Islamic Banking and the Labuan Faculty of International.

Bibliometric Country Mapping

The next analysis is a visualization of the mapping of journal publishers based on the country the authors or publishing institutions come from, as explained in the figure below, it can be seen that several clusters of countries that appear most publish articles with the theme *Zakat Efficiency*.

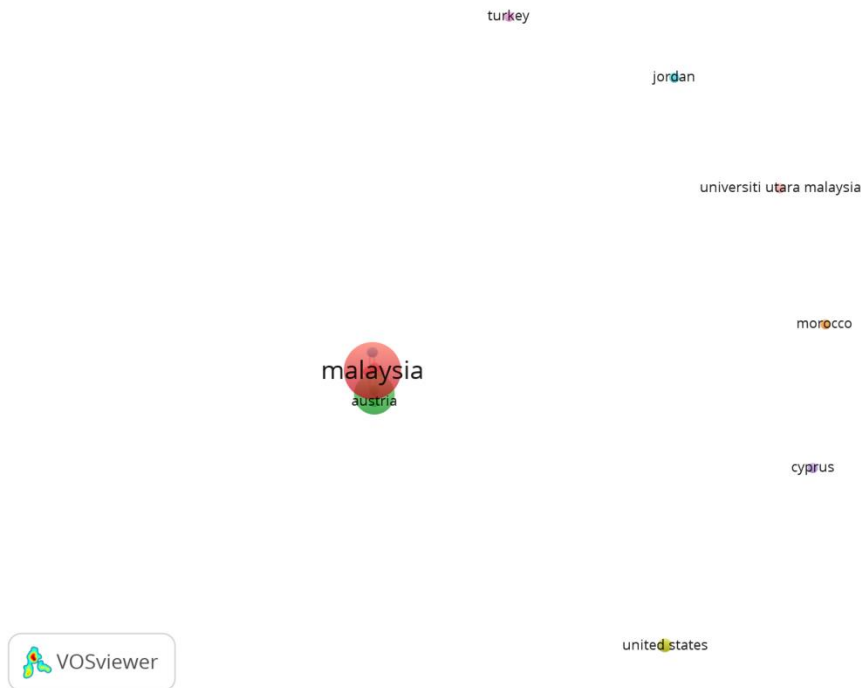


Figure 3: Bibliometric Country Mapping

Based on the figure above, the larger the circle of the publishing country, the more research journals published by that country. It can be seen that Malaysia has the largest circle. That means Malaysia is the country with the most published research journals on

Zakat Efficiency compared to other countries. The second most countries that publish research journals *Zakat Efficiency* is Indonesia. And the following is the total number of research journals about *Zakat Efficiency* published by several countries.

Table 1: Total article per Country

Country	Documents	Citations	Total Link Strength
Malaysia	30	233	10
Indonesia	15	62	6
United Kingdom	1	0	2
Austria	1	15	1
Bahrain	1	8	1
Saudi Arabia	1	3	1
Yaman	1	0	1
Jordan	1	3	0
Morocco	1	2	0
Turkey	1	0	0

Bibliometric Keyword Mapping

This section describes the most widely used keyword graphical visual mapping based on the results of analysis using VOSViewer. The results of this analysis form the basis for mapping important terms

that are often used in publications *Zakat Efficiency*. The figure below describes that the larger form keywords are the words most used in journal publications with the theme *Zakat Efficiency*.

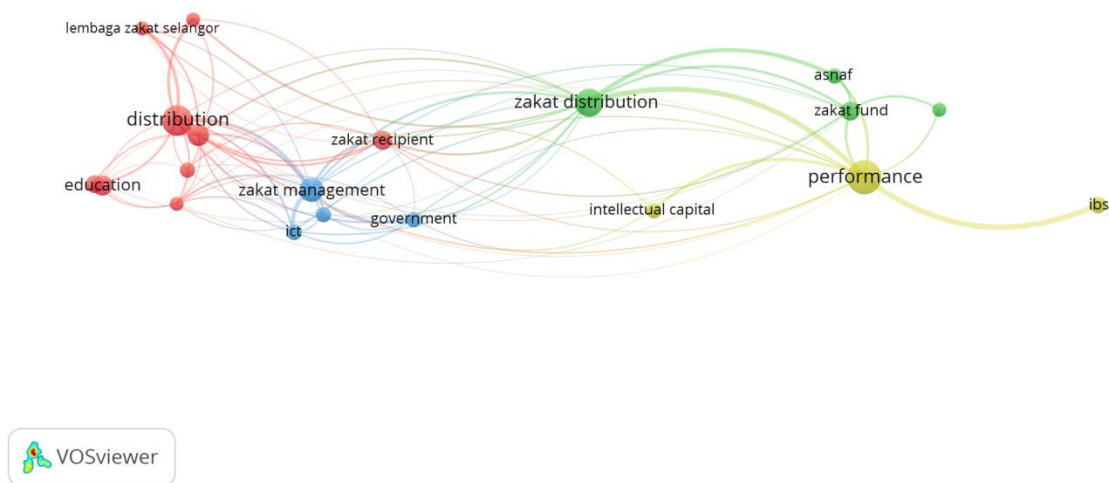


Figure 4: Bibliometric Keyword Mapping

As for the mapping, the keywords that appear the most in publications Zakat Efficiency divided into 4 clusters, as follows:

Table 2: Cluster Keyword

Cluster	Keywords
Cluster 1 (Red)	Distribution, education, lembaga zakat selangor, LZS, poverty alleviation, social welfare, waqf, zakat collection, zakat recipient
Cluster 2 (Green)	Asnaf, efficiency change, zakat distribution, zakat fund
Cluster 3 (Blue)	Effectiveness, government, ICT, zakat management
Cluster 4 (Yellow)	LBS, intellectual capital, performance

Keywords that are divided into 4 clusters are arranged in circles with different colors to indicate the type or cluster indicator. Furthermore, the bibliometric analysis shows some of the most used keywords in the publications that are the object of research. The more keywords that appear, the bigger the circle. Then, for the line that connects between keywords, it identifies the magnitude of the relationship between a keyword and other keywords. And as for the keywords that appear the most are *Zakat*.

CONCLUSIONS

The literature review in this study provides an overview of zakat efficiency research. This research takes articles on zakat efficiency for the period 2011 – 2022. The sample in this study is 52 published articles from Scopus database. The most publications about zakat efficiency, namely in 2022 and 2021 there are 8

articles and the country that has published the most articles about zakat efficiency is Malaysia about 30 articles. This research uses VOSViewer which is used to build and describe a bibliometric network and co-occurrence. The results of the keyword analysis found 4 clusters that dominate, namely: Collection and distribution of zakat, Zakat efficiency, Zakat governance, and Zakat performance. With this research, it is hoped that it can add interesting insights and recommendations for further researchers and can provide recommendations for further research. Suggestions for further research, can expand the object of research, find new methods that are suitable and accurate, also use another bibliometric tools for the example R-biblioshiny and SciVal.

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