

Research on Zakat Governance

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This study aims to see the development of research *zakat governance* around the world published by journals with that theme. This study used a qualitative method with a bibliometric analysis approach. The data used is secondary data with the theme of Islamic bank efficiency originating from the Dimension database for 2007-2023. Then, the data was processed and analyzed using the VosViewer application with the aim of knowing the research development bibliometric map *zakat governance* in this world. The results of the study found that author mapping based on cluster density shows that the authors do the most publications with the theme *Zakat Governance* namely Nikmatul Atiya, Eko Fajar Cahyono, and Sri Herianingrum. Then, the most author affiliations are Al Ain University and Aligarh Muslim University. Next *Zakat Governance* based on the bibliometric keyword mapping, there are 4 clusters with the most used words being Accounting, Distribution, Good governance and Government.

Keywords: Zakat Governance, Bibliometric, Scientometric

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INTRODUCTION

Zakat means cleaning or purifying something from dirt or unclean. Theologically it means spiritual purification as a result of giving zakat. And legally, zakat means the transfer of ownership of certain properties to certain individuals under certain conditions (Wahab & Rahman, 2015). Wahab & Rahman (2012) explained that zakat is an obligation for Muslims to distribute their wealth in accordance with the terms and conditions of the Sharia to certain people (beneficiaries) with the aim of achieving socio-economic justice. Meanwhile, Zakat Institutions 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 (Djaghballou et al., 2018).

The same thing was explained by Widiastuti et al (2021) that one of the roles and contributions of zakat institutions is very necessary to support the realization of sustainable empowerment so that poverty alleviation can be realized. Zakat is an Islamic economic instrument that acts as an alternative solution in alleviating poverty. Viewed from a macroeconomic perspective, the potential for zakat can touch aggregate consumption, savings and investment, the aggregate supply of labor and capital, and increase economic growth (Wahab & Rahman, 2011). Then, on a micro basis, 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 important role and potential, therefore, zakat must be managed properly, professionally and trustworthy by the *amil zakat* (Maulana & Fanani, 2020).

Particularly in Indonesia, the optimization of zakat experiences various problems including the reluctance of the obligatory zakat to issue zakat, the disorientation of zakat which focuses on collecting zakat funds, transparency and accountability problems, regulatory problems, where zakat regulations in the Indonesian context have not had the effect of forcing zakat obligatory Muslims to zakat, and the problem of minimal involvement of stakeholders in zakat management (Fadli, 2016). Furthermore, in Malaysia zakat institutions experience inefficiencies due to the excessive use of staff for the total collection and distribution that has been carried out (Krishnan & Hamzah, 2017).

To overcome various problems in zakat, zakat institutions can implement an optimal governance system, because in practice, zakat institutions have an obligation to manage zakat funds properly (Adiwijayo & Suprianto, 2020). Widiastuti et al (2021) explain

organizational governance is formed through various elements such as corporate culture, values, systems, policies and organizational structures, aiming to achieve more effective and efficient management. Optimal zakat governance can increase the benefits of zakat as an effort to realize poverty alleviation and improve people's welfare (Widiastuti et al., 2021). In general, zakat management is understood in two activities, namely the collection and distribution of zakat funds and one of the main goals of zakat management is to produce the best results, which will be proven by the collection and distribution of zakat on time as stipulated in Islamic sharia (Adiwijayo & Suprianto, 2020).

Empirical studies that examine literature related to zakat governance are still relatively few, one example of research related to this topic is Adiwijaya & Suprianto (2020) reviewing the literature reviewing good governance in zakat institutions. In particular, his research describes the characteristics of zakat institutions which can be classified as institutions with good governance. The results of the study concluded that for a zakat institution to be considered a good governance institution, it must meet several criteria, such as distribution, efficiency, and financial reporting criteria.

Given the importance of good zakat management and the growing development of the Islamic economic industry and the large potential of zakat, it is important to understand the planning of solutions to zakat management problems that are needed by both. Therefore, there is a need for further research to see how far the issue of zakat governance is developing. 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 study is to conduct a thorough literature review by identifying gaps in research and helping academics and practitioners to further explore research on zakat governance in the future.

PREVIOUS STUDIES

Zakat is an obligation for Muslims to distribute a number of their assets in accordance with the terms and conditions of the Sharia to certain people with the aim of achieving socio-economic justice (Wahab & Rahman, 2012). Zakat literally means cleaning or purifying

something from dirt or impurity, while theologically it means spiritual purification, then legally, zakat means the transfer of ownership of certain properties to certain individuals under certain conditions (Wahab & Rahman, 2015). In Islam, the beneficiaries of zakat are explicitly mentioned in the Qur'an, namely Q.S At-Taubah: 60. In this sura there are 8 recipients of zakat, namely the poor, the poor, the amil, the mu'alaf, the slave, gharimin, fisabilillah and ibnu sabil.

Furthermore, one of the main goals of zakat is in terms of poverty alleviation. The importance of zakat in poverty alleviation is explained in several studies. Ayuniyyah et al (2018) explained that the zakat distribution program can significantly reduce poverty and reduce income inequality between zakat recipients. Wahab and Rahman (2011) argue that as long as zakat management runs efficiently, zakat can contribute to poverty alleviation. Djaghballou et al (2018) sustainable zakat funds given to economically productive recipients can be a means of liberating people who are still below the poverty line.

In optimizing the potential of zakat, public trust in zakat institutions is very influential (Ryandono et al., 2021). Amalia in Zaduli et al (2020) stated that good governance is a crucial issue in the performance of zakat institutions, because zakat institutions are non-profit public organizations that are trusted by the community. Therefore, zakat institutions require good governance in their operations. Effective, professional and responsible zakat governance can be carried out by carrying out good cooperation between zakat management institutions, the community and the government (Anwar, 2012). This is also explained in Law no. 39 of 1999 concerning Zakat Governance which states that community participation is expected to make a positive contribution to zakat governance, which can be realized in the form of obtaining information about zakat governance managed by amil zakat bodies and amil zakat institutions, conveying suggestions and opinions to amil zakat bodies and amil zakat institutions and provide reports on irregularities in zakat governance.

The Organization of Economic Cooperation and Development (OECD) defines corporate governance as a set of relationships between company management, the board of directors, shareholders and other stakeholders (Zaduli et al., 2020).

Kuncaraningsih & Ridla (2015) explain Good Corporate Governance is a problem regarding the conceptual process of company management concerning the application of the principles of fairness, transparency, accountability, and responsibility,

especially aimed at public companies, State-Owned Enterprises (BUMN), companies who use public funds and participate in the management of public funds. On the other hand, the corporate governance structure is also important in determining the distribution of rights and responsibilities among different participants in a company, such as the board, managers, shareholders and other stakeholders, as well as explaining the rules and procedures for making decisions about corporate affairs. with the aim of achieving these goals and monitoring performance (Firmansyah & Devi, 2017).

Rahman (2015) argues that among good zakat governance, namely transparency and accountability, the more transparent and accountable, the higher the level of public trust in OPZ. Mubtadi (2019) in his research stated that performance measurement is needed to ensure the company's operations achieve its goals so that there is a need for Islamic governance in zakat institutions which is a good force for carrying out the process of managing an organization. Furthermore, the concept of Islamic governance can be carried out by considering the number of supervisory commissions, the number of professional staff on the supervisory commission, and the frequency of meetings with the supervisory commission (Mubtadi, 2019).

As far as the author's observation, there have been several studies that have examined zakat governance, including Firmansyah & Devi (2017) explaining the strategy for implementing good corporate governance for zakat institutions in Indonesia. The results of the study show that improving the governance of zakat institutions is through three main priorities in the principle of transparency, namely standardization of financial reports, followed by transparency of the distribution of zakat, and knowledge about decision making. Then, the three main priorities in the principle of responsibility are compliance with SOPs, followed by the precautionary principle, and sharia compliance. The three main priorities in the principle of accountability are the effectiveness of internal control, followed by performance measurement, and competency fulfillment according to job descriptions. The three main priorities in the principle of fairness are prioritizing common interests, followed by equal treatment for all stakeholders, and the principle of prudence in asset management. To achieve all these priorities, the main strategy that must be prioritized is an independent human management system, followed by the existence of a sharia board and audit committee as well as a computerized Zakat system.

Widiastuti et al (2021) found in her research that the priority problem in optimizing the management of zakat is the lack of information about the needs and development of Mustahik for Muzakki and the low motivation and ability of Mustahik to develop. Improving the quality and capacity of Amil, especially in the technological aspect, is a priority solution. The priority strategy considers intensification (by developing Amil's ability to utilize technology) and extensification (by increasing the number of Amil who master technology).

Adiwijaya & Suprianto (2020) research describes the characteristics of zakat institutions which can be classified as institutions with good governance. The results of the study concluded that for a zakat institution to be considered a good governance institution, it must meet several criteria, such as distribution, efficiency, and financial reporting criteria. And other relevant research, namely Wahyuni et al (2021), analyzes the influence of good governance and fraud prevention on the performance of zakat institutions in Indonesia based on a sharia forensic accounting perspective. Ibrahim & Ashafa (2020) examines the distribution of zakat in sharia corporate governance. Sa'adon et al (2012) discussed good governance in the distribution of zakat. Zadjuli et al (2020) analyze the implementation of good corporate governance in zakat institutions. Fadli (2016) also examines the good governance of zakat in Indonesia. Another research was conducted by Rusydiana & Firmansyah (2017) who examined zakat governance from the perspective of zakat core principles. Meanwhile Widiastuti et al. (2018) looks at the optimization of zakat management in Indonesia.

METHODOLOGY

In this study using various scientific journal publications from various related *Zakat Governance* in this world. Data was collected by searching for indexed journal publications in the Dimension database by typing in the keywords "*Zakat Governance*". Furthermore, based on the publication data that has been collected, articles or scientific journals that are relevant to the research theme will be selected. The criteria for journals that are filtered and processed in the software are journals that are equipped with a DOI. Based on the search results, there were 223 journal articles published from 2007-2023. As for the development of publication trends related to themed research topics *Zakat Governance* in the world analyzed with *software* VOSviewer which will bring up a bibliometric map and allow for detailed analysis.

In building maps, VOSviewer uses VOS which stands for visualization similarity. In previous studies, the VOS mapping technique was used to obtain a bibliometric visualization which was then analyzed. Furthermore, VOSviewer can create and display a map of the author's journal based on the data *co-citation* or a keyword map based on shared incident data. For this reason, this study will analyze the map of journals related to *Zakat Governance*, well it's a map *author, institutions, and keywords*.

The approach used in this study is a descriptive qualitative approach with meta-analysis and descriptive statistical literature studies of 223 journal publications with the theme *Zakat Governance*. Meta-analysis is a method that integrates previous research related to a particular topic to evaluate the results of existing studies (Darmawanti & Suprayogi, 2020). Then, the qualitative method used in this study is also called the constructive method, where in the research process scattered data will be found which are then constructed into a theme that is easier to understand and meaningful. For the sampling technique used in this study is the method *purposive non probability sampling* where, aims to fulfill certain information in accordance with the desired research objectives.

RESULTS AND DISCUSSION

Bibliometric Graph Analysis

This research has a theme *Zakat Governance* using 223 Dimension-indexed journal article publication data from 2007-2023. Bibliometrics is a method used to analyze and evaluate scientific production through statistics and calculations which include citations, patents, articles, publications, and other more complex indicators. The aim of this bibliometric analysis is to evaluate the activities of research, laboratories, and scientists, as well as the performance of countries and scientific specialties. The steps in the bibliometric analysis include determining the background of the bibliometric development research, presenting the database where the bibliometric was made, and determining the main indicators to be used in the research.

To deepen the results of the meta-analysis, this section will present a visualization of mapping graphs from 223 published journals with the theme "*Zakat Governance*". The basis of mapping in this study is based on 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 to identify elements of knowledge and configuration,

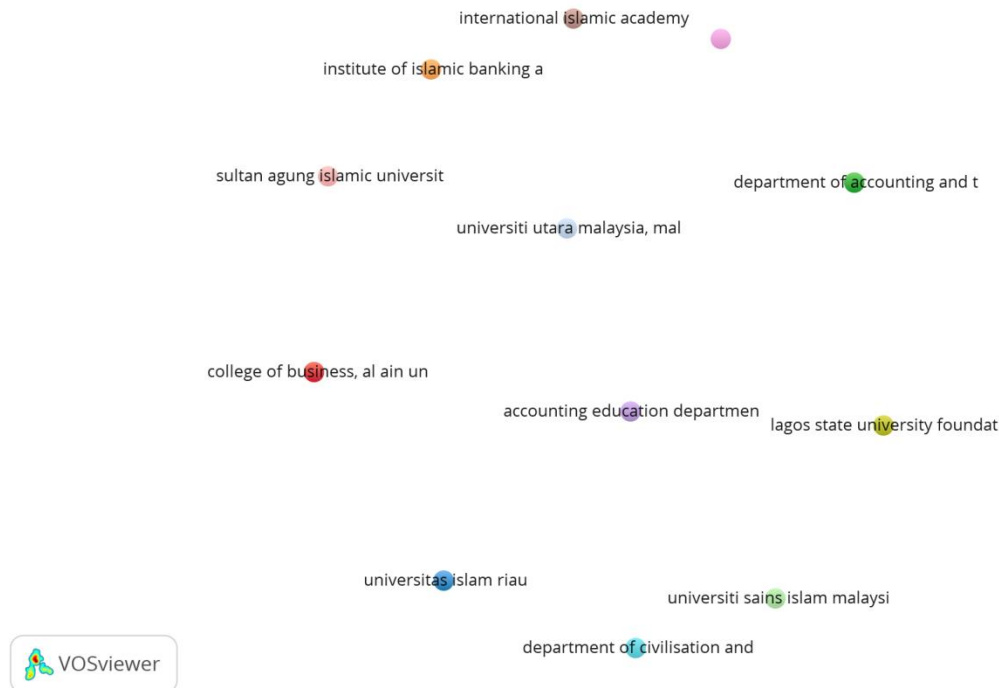


Figure 2: Bibliometric Institutions Mapping

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 Governance*, when compared to the authors whose cluster density is lower, so the results found can be a reference for other researchers in the future.

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 Governance*.

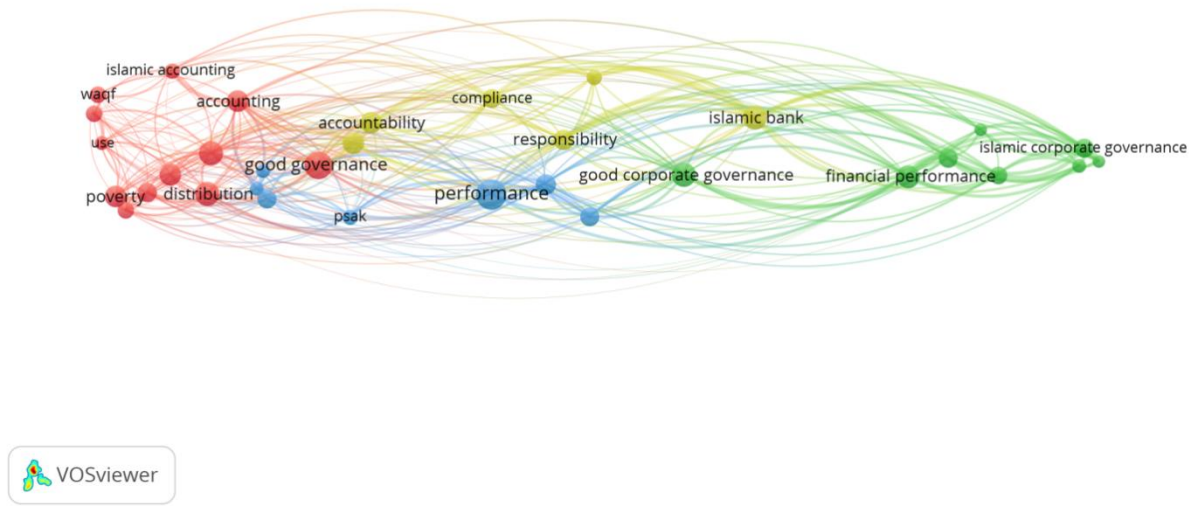


Figure 3: Bibliometric Keyword Mapping

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

Table 1: Cluster Keyword

Cluster	Keywords
Cluster 1 (Red)	Accounting, distribution, good governance, government, islamic accounting, organization, poverty, society, use, waqf, zakat fund, zakat management
Cluster 2 (Green)	Rinancial performance, fraud, good corporate governance, islamic commercial bank, islamic corporate governance, islamic income ratio, profit sharing ratio, sharia compliance
Cluster 3 (Blue)	Corporate governance, influence, opz, performance, psak, zakat governance, zakat management organization
Cluster 4 (Yellow)	Accountability, compliance, islamic bank, responsibility, shariah governance, transparency

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.

Summary of Bibliometric Analysis Results of Zakat Governance

Based on the results of the bibliometric analysis above, it can be summarized in the table below.

Table 2: Summary of Zakat Governance Bibliometric Results

Author	Keyword	Organization/Institusi
Atiya, Nikmatul	Accounting	College of Business, Al Ain University
Cahyono, Eko Fajar	Distribution	Departemen of Commerce, Aligarh Muslim University
Herianingrum, Sri	Good governance	Department of Accounting and Taxation, Universiti Utara Malaysia
Hidayat, Sutan Emir	Government	Kano state polytechnic
Marshall, Imam Gracia	Islamic Accounting	Universitas Islam Riau
Mawardi, Imron	Organization	Universitas Trisakti
Mustafa, Muhammad Ubaidillah Al	Poverty	Lagos State University Foundation
Robani, Anidah	Society	University of Ilorin
Widiastuti, Tika	Use	Accounting Education Department, Faculty of Economics, Universitas Negeri Jakarta
Zulaikha, Siti	Waqf	Department of Civilisation and Philosophy, Universiti Utara Malaysia

The keywords obtained come from co-occurred analysis that appear in the same title, abstract, and/or keywords. Keywords filtered to top ten. The keywords that appear first are accounting, followed by distribution and good governance. An example of research related to zakat governance with the accounting keyword is research by [Wahyuni et al \(2021\)](#) analyzing the influence of good governance and fraud prevention on the performance of zakat institutions in Indonesia based on a sharia forensic accounting perspective. The results of the study show that good governance and prevention of fraud have a significant effect on the performance of zakat institutions. However, there is no significant effect of the principle of fairness and good governance on the performance of Zakat, either directly or indirectly related to fraud prevention.

As for other research that is relevant to the accounting keyword, among others is [Rusdianto \(2022\)](#) which discusses the direction of research on zakat accounting, which is related to the issues and implications of the practice of managing zakat institutions. [Handayani \(2019\)](#) examined PSAK 109 zakat accounting in strengthening good corporate amil zakat institutions. [Kudhori & Pandowo \(2020\)](#) examine the compliance of amil zakat institutions as a form of accounting accountability. [Fika \(2019\)](#) also examines sharia compliance, sharia governance, and

environmental accounting as the responsibility of amil zakat institutions in Indonesia.

For the keyword distribution, an example of his research is [Mubtadi & Susilowati \(2018\)](#) analyzing the governance and efficiency of zakat distribution in Indonesia. The results of this study indicate that there is a negative effect between board size and cost efficiency and no effect with disbursement and time efficiency. However, the relationship between board size and disbursement and time efficiency was rejected because the results were not significant. Board professionals have a positive influence on disbursement efficiency, cost and time. Finally, the frequency of board meetings has a positive effect on the efficiency of disbursement of funds and time efficiency. The frequency of board meetings shows a negative effect on cost efficiency.

Several other studies related to the keyword distribution are [Ahmad & Ma'in \(2014\)](#) analyzing the efficiency and distribution of zakat. [Ibrahim & Ashafa \(2020\)](#) examines the distribution of zakat in sharia corporate governance. [Sa'adon et al \(2012\)](#) discussed good governance in the distribution of zakat. [Takil & Othman \(2020\)](#) discuss the effectiveness of collecting and distributing zakat at zakat counters in universities. [Wahid & Kader \(2010\)](#) explain the localization of zakat distribution in Malaysia.

Furthermore, [Adiwijaya & Suprianto \(2020\)](#) examine the good governance of zakat institutions using the literature review method. The results of the study concluded that for a zakat institution to be considered a good governance institution, it must meet several criteria, such as distribution, efficiency, and financial reporting criteria. Then, the positive impacts obtained based on the literature review related to zakat institutions are poverty alleviation, the impact on users of zakat institutions, and life insurance for converts.

Some research that is relevant to the keyword good governance in zakat includes research from [Permana & Baehaqi \(2018\)](#) discussing the management of amil zakat institutions with the principles of good governance. [Sawmar & Mohammed \(2021\)](#) discusses increasing zakat compliance through good governance. [Firmansyah & Devi \(2017\)](#) examined the implementation of good corporate governance in zakat institutions in Indonesia. And research from [Tahliani \(2018\)](#) examines the contribution of the principles of good governance in strengthening zakat management in Indonesia.

Then on the theme of zakat governance, Nikmatul Atiya, Eko Fajar Cahyono and Sri Herianingrum, are the three researchers with the highest number of document publications. One example of research conducted by Nikmatul Atiya is analyzing the Techno-Efficiency of Zakat institutions in Indonesia. This research explains that zakat institutions play an important role in managing zakat effectively and efficiently as explained in Law no. 23 of 2011. Furthermore, the results of the analysis found that the 3 best DMU efficiency ratings were won by YBM PLN 2016, BAZNAS 2018 and BAZNAS 2017. Meanwhile the other 9 DMUs that were the research samples were inefficient. The inefficiency is caused by the not optimal amount of zakat collected and zakat distributed and the high use of socialization costs. The variable amount of zakat collected is the most sensitive variable to the value of efficiency. To achieve performance efficiency, technology can be utilized to increase input and output ([Atiya et al., 2020](#)).

Then for research from Eko Fajar Cahyono, one of them is to study related to the optimization of zakat governance in East Java using ANP. In particular, this study aims to formulate a strategy for optimizing zakat management at zakat institutions in East Java Province by identifying priority issues, creating solutions and developing strategies. And the results of his research concluded that the priority problems in optimizing zakat governance found in this study were the lack of

information about the needs and development of Mustahik for Muzakki and the low motivation and ability of Mustahik to develop. Improving the quality and capacity of Amil, especially in the technological aspect, is a priority solution. Priority strategies consider intensification (by developing Amil's ability to utilize technology) and extensification (by increasing the number of Amil who master technology) ([Widiastuti et al., 2021](#)).

And an example of research conducted by Sri Herianingrum is examining the concept and implications of zakat on social and economics. The results of this study found that using economic interpretation, the results indicate that zakat must be a mandatory system and its management must be carried out centrally by the government. In this case Baznas can become the government's representative to carry out this task. This study also finds that there are two implications of zakat mentioned in surah al-Taubah: 103. First, (purification) through which zakat is able to provide implications for peace, security and social harmony. Second, (holy, blooming, blessed and commendable) through which zakat has economic implications both in micro aspects (increasing quantity in the economic curve) and macro (increasing investment and alleviating poverty and unemployment) ([Al-Faizin et al., 2018](#)).

And finally is the affiliation of the authors, namely the university with the most authors in the first and second place is the College of Business, Al Ain University and the Department of Commerce, Aligarh Muslim University. One example of an empirical study related to zakat with an affiliation from Al Ain University is research from [Al-Homaidi et al \(2021\)](#) which analyzes the relationship between zakat disclosure and the performance of Islamic banking in Yemen. The results of this study concluded that zakat data and bank age have a significant effect on financial results calculated by ROA, while the size of Islamic banks has no significant effect on banking performance. Zakat information and Islamic bank size have a positive effect on bank performance, while bank age has a negative effect on bank performance. Then an empirical study with an affiliation from Aligarh Muslim University is research from [Ahmad & Mahmood \(2009\)](#) which examines the concepts and perspectives of zakat funds. His research emphasizes the important role of zakat in poverty alleviation. For this reason, this research specifically discusses the basic concept of Zakat, its calculation methodology and how it is collected.

CONCLUSION

The purpose of this study is to determine the extent of development *Zakat Governance* in this world. The results of the study show that the number of research publications is related to *Zakat Governance* there are 223 journal articles. Bibliometric author mapping based on cluster density shows that Nikmatul Atiya, Eko Fajar Cahyono, and Sri Herianingrum is the author of the most publications with the theme *Zakat Governance*. And the most author affiliations are College of Business, Al Ain University and Department of Commerce, Aligarh Muslim University. On related research development *Zakat Governance* based on the bibliometric keyword mapping, divided into 4 clusters with the most used words being Accounting, Distribution, Good governance and Government.

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