
Meta-Analysis on Zakat Index

Irma Durrotun Niswah¹

¹*UIN Sultan Maulana Hasanuddin Banten, Indonesia*

This study tries to review the research around zakat index on reputable journal. It uses descriptive statistical analysis based on selected 35 article publications or paper related to zakat index, with national and international journal. The entire sample journal publications have published for nine years from 2012 to 2020. The Results show that zakat index research study case is still dominated by Indonesia (25 study), following by Malaysia (8 study) and others. In addition, the Had Kifayah, CIBEST Index, and Zakat Village Index are the examples of zakat index implementation. Meanwhile, Puskas Baznas is the most active institution in developing zakat indexes in the world based on literatures.

Keywords: Zakat Index; Meta-Analysis

OPEN ACCESS

*Correspondence:
Irma Durrotun Niswah
irmadurrotun511@gmail.com

Received: 22 October 2022
Accepted: 20 November 2022
Published: 13 December 2022

Citation:
(2022) Meta Analysis on Zakat
Index
Tamkin Journal. 1:1.

INTRODUCTION

The form of worship advocated in Islam is not only *ubudiyah* (worship of God) but also contains elements of *muamalah* (relationship) with fellow human beings, in Islam it is called *hablum minallah wa hablum minannas* (Imam Musbikin 2008). Zakat is one of the pillars of Islam which has these two dimensions at the same time, so that zakat is also called a pillar of society to strengthen the resilience of Muslims (Eri Sudewo, 2004).

In the management of zakat, Islam does not specify technically. Because zakat is a form of *hablum minannas* aspect *how* is left to humans. In human relations, there is a great deal of diversity, therefore different approaches are needed according to the situation and conditions encountered. Amil, whose job is to carry out management, ultimately becomes the key to the success or failure of zakat management, which in this case includes zakat institutions (Eri Sudewo, 2004).

The diversity of situations, conditions and problems faced by society requires zakat institutions as amil to be more creative and innovative in distribute zakat. Because, the philosophy of the purpose of zakat is not only to help those who are lacking, but also to reduce the number of people who are deficient (poor people) permanently, not temporarily. This can be achieved by improving the quality of the ummah so that they are able to live more productively, and economically, their abilities also increase, so that they are able to increase their rank from what was originally mustahik to become muzakki (Imam Musbikin 2008).

The main activities of zakat institutions are collecting, managing finances, and distributing zakat funds. then zakat institutions include social institutions where the quality of zakat institutions can be seen from how much responsibility they have in managing zakat funds that have been entrusted by muzakki. Therefore effective and efficient management and evaluation of each activity need to be the main focus of the institution in order to continue to gain the trust of the public. The decline in public trust will reduce the interest of muzakki to pay zakat to the institution so that they choose other alternatives to fulfill their responsibility to pay zakat. Therefore the ability of zakat institutions to create good performance is a necessity, no longer an option (Abd. Halim Mohd Noor, 2012).

In general, from past studies, it can be seen that efforts have been made to develop indicators that can evaluate the performance of zakat. But it can be seen that there are two main weaknesses from previous

studies. First, the existing study is made in a partial dimension. Second, these studies are carried out at the micro or case study level. Meanwhile, to measure the performance of National Zakat, an indicator that concurrently constitutes the overall criterion is needed.

Knowing the performance of zakat institutions can be done through an evaluation using certain measuring instruments. The measuring tool for assessing the performance of a zakat institution can be explained by the word zakat index. This measurement tool is very important in determining the success of achieving zakat development. In addition, by knowing accurately the achievement of zakat development, it can be measured the extent of the contribution of zakat to the welfare of society (Puskas Baznas, 2020).

Until now, there are many alternative measuring tools available that can be used to determine the performance of zakat institutions both at the national and international levels. There are no standard rules regarding what can be measured and how to measure it, therefore many researchers innovate to make an index formula that is relevant to the object to be measured according to good and correct research procedures. The number of zakat indexes that exist today needs to be documented as well as to find out which zakat index is most widely used at this time. So, this research will map research on index zakat both from national and international levels in the 2012 – 2020 time frame.

LITERATURE REVIEW

The purpose of zakat is to release the poor from their poverty, and release the problem of mustahik from the constraints they face. So, the main purpose of zakat is to encourage mustahik to live independently. in this case, the role of amil is very much needed and has a big influence on whether or not this goal is achieved. In other literature it is stated that the philosophy of zakat is not only to help those who are lacking, but also to reduce the number of deprived people (poor people) permanently, not temporarily. This can only be achieved by improving the quality of the ummah so that they are able to live more productively, and economically their capabilities also increase (Eri Sudewo, 2004). All of these objectives will not be achieved if zakat institutions are not serious in managing them. Management accompanied by good management will make it easier to achieve the goals to be achieved.

In the development of zakat management, both in Indonesia and in the world in general, until now there is no standard measure that can measure and evaluate the performance of zakat institutions. This measuring tool will determine the development of the performance of zakat institutions to measure the extent to which the success of zakat development is. Measuring the success of zakat development can describe the extent of the contribution of zakat in the economic independence of society in general and the welfare of society (Central Bureau of Statistics, 2017). The ability of zakat institutions to carry out good management will have an impact on public trust in these institutions. Therefore, maintaining and continuing to improve the performance of zakat institutions is not an option, but a must for every institution. With respect to the economic dimension in Islam, namely zakat managed by zakat institutions, it is intended to have a positive impact on several sectors such as aggregate consumption, savings and investment, job vacancies, eradicating poverty, and economic growth (Noor, et al., 2012).

Performance measurement is related to a process to find, observe and evaluate using certain measuring instruments. Various existing performance measurements are tailored to each performance itself, for example, such as measuring effectiveness, efficiency of operational activities, productivity, customer or stakeholder satisfaction, and cost effectiveness. In practice, there is no measure that is uniformly used to measure the performance of institutions, because different measurement objects will also use different measuring instruments (Poister, 2003).

Performance is an effort to do a job in order to get a certain result, performance can also be interpreted as an achievement of strategic objectives, stakeholder satisfaction, and making an economic contribution. Thus, measuring the performance of an Islamic-based organization such as a zakat institution is needed to monitor, control and evaluate the performance of the institution. This measurement can see the extent to which zakat institutions achieve the main objectives of zakat management (Keehley & Abercrombie 2008).

Lowery (2001) said that the measurement of organizational performance can be seen from several aspects including: (1) Input (2) work program (3) Program output (4) Short-term results/impact (5) Medium-term results/impact (6) results long term impact. Organizational input includes funding, human resources, technology, program plans, and the availability of information needed to support

operational activities. While the output of the program is a simple calculation of the quantity, quality and stakeholder satisfaction. Short-term results or impacts include changes in stakeholder perceptions, understanding or fulfillment of responsibilities. Meanwhile, in Poister (2003), the measurement of institutional performance can be assessed from various aspects including: monitoring and reporting, strategic plans, financial management, program management, program evaluation, repair quality, contract management, external comparisons, communication to the public (Noor, et al., 2012).

Measuring the performance of zakat institutions that need to be carried out from these various perspectives requires standard measures that vary according to the dimensions to be measured. The standard measure for measuring the performance of zakat institutions can be said to be the zakat index. Various studies both nationally and internationally related to the zakat index have been carried out. For this reason, this study will look at the extent to which research on the zakat index has been carried out and what zakat indexes are used to measure the performance of zakat institutions.

METHODOLOGY

This study adopted a qualitative narrative method to explore the available texts and literature. This narrative research can be used as a reference as a basis for discussion, including events, actors, time and place (Mukhlisin & Antonio, 2018). So, this qualitative narrative method is commonly known as the meta-analysis method.

The meta-analysis method is a statistical systematization tool that combines the results of several studies that address a series of related research topics. This is also an attempt to overcome the problem of reduced statistical power in a study with a small sample size. And allows for more accurate data analysis (Khlif et al., 2015). So this method is suitable for use with samples in the form of collections of literature with related themes. Meanwhile, according to Klif and Souissi (2010), meta-analysis helps in summarizing and clarifying findings inconsistent with various studies. Thus, the meta-analysis will provide an opportunity to combine and evaluate all the different influences on their research findings (Eddine et al., 2015).

In addition, according to Hunter and Schmidt (1990), the meta-analysis method has potential

weaknesses when only examining studies or research that has been completed. There are also studies that have not been published, or authors who have not completed a draft paper. This will probably have less impact on research than research that has been published and completed. As a result, there may be bias because research is only conducted with one type, namely those that have been completed and published in print or online media (Hay, 2013).

This study uses data in the form of journals and other research publications during the 2012-2020 period which have been published regarding the zakat index. These journals can be obtained or accessed online from published journals. The methodology used in this study is a qualitative method approach with descriptive statistics on literature studies of 35 publications related to the zakat index. The qualitative research method is a research method based on the philosophy of post-positivism which is used to examine the conditions of natural objects, (as opposed to experiments) where the researcher is the key instrument. Data collection techniques were carried out in a triangulation (combined) manner, data analysis was inductive/qualitative in nature, and the results of qualitative research emphasized meaning rather than generalization.

Qualitative research is descriptive in nature. The data analyzed is not to accept or reject the hypothesis (if any). The results of the analysis are in the form of descriptions of the observed symptoms and do not have to be in the form of numbers or coefficients between variables (Subana and Sudrajat: 2005). According to Wijaya (2013), descriptive statistics is a field of statistics that studies methods of collecting, compiling and presenting a summary of research data. These data must be summarized properly and regularly, either in the form of tables, diagrams or graphic

presentations, as a basis for various decision making (Wijaya: 2013). This research was processed using Ms. Excel.

This study uses a *purposive non-probability sampling*. Purposive sampling is a sample that has the objective of understanding certain information. This sample can be grouped into a decision sample (*judgment*) which selects sample members according to certain criteria on the basis of past records or research objectives to be achieved, and a quota sample, namely a sample selected based on a certain quota or category, which describes the dimensions (proportion) of the population (Wijaya: 2013). The criteria referred to in this study are 25 related publications related to the zakat index from 2012-2019.

Studies using meta-analysis method with other Islamic economics and finance topics have been carried out by researcher, although limited for example As-Salafiyah et al., (2021). But research with other systematic review methods such as bibliometrics, for example, can be found in studies Laila et al., (2020), Marlina et al., (2021), Rusydiana et al., (2021), and Taqi et al., (2021). Some of the objects of study include: the Islamic banking industry, waqf, zakat, sharia audit and other Islamic finance industries.

RESULTS

This research reviews 35 studies related to the Zakat Index that have been published in international and national journals, conferences and other publications. The following is Table 1 which contains a complete list of names of publishers, conferences, accompanied by the number of published papers regarding the Zakat Index.

Table 1: Zakat Index Research Publications

No.	Publication Name	Number of Papers
JOURNAL		
1	International Journal of Economics, Management and Accounting	1
2	The Journal of Muamalat and Islamic Finance Research	1
3	International Journal of Business and Social Science	1
4	Pensee Journal	2
5	International Journal of Economics and Financial Issues	1
6	Journal of Islamic Monetary Economics and Finance	2
7	Indonesian Journal of Islam and Muslim Societies	1
8	International Journal of Academic Research in Business and Social Sciences	1
9	Journal of Islamic Accounting and Business Research	1
10	Iqtishadia: Jurnal Ekonomi dan Perbankan Syariah	1
11	Jurnal Ilmiah Ekonomi Islam	1
12	International Journal of Zakat	5
13	Humanomics	1
14	Jurnal Al-Muzara'ah	1
15	International Journal of Social Economics	1
16	PUSKAS Working Paper Series	1
17	Journal of Islamic Economics Lariba	1
BOOK		
1	Puskas Baznas	10
PROCEEDING		
1	IOP Conference Series: Earth and Environmental Science	1
2	3rd Asia-Pacific Research in Social Sciences and Humanities Universitas Indonesia Conference (APRISH 2018)	1
Total		35

Based on Table 1, the publication source that discusses the Zakat Index the most is *Puskas Baznas* with 10 papers, followed by *the International Journal of Zakat* with 5 papers. Then, followed by *the Journal of Islamic Monetary Economics and Finance* and *the Pensee Journal* with 2 papers each, in addition to those mentioned, each has one paper.

This research reviews 35 studies with publications starting from 2012 to 2020. During this

period, research on the zakat index experienced increases and decreases. The year with the most publications occurred in 2018 with 11 journals followed by 2019 and 2017, with 7 and 6 journals respectively. The year with the least number of publications related to the zakat index was in 2013 where there were absolutely no related publications. Whereas in 2012, 2015 and 2020 there was only 1 publication related to the zakat index. (Table 2).

Table 2: Publication Classification Based on Publishing Year

No.	Year of Publication	Number of Papers
1	2020	1
2	2019	7
3	2018	11
4	2017	6
5	2016	3
6	2015	1
7	2014	4
8	2013	-
9	2012	1

This study classifies 35 papers based on the names of the authors who often conduct research on the zakat index. The names of the authors who often conduct research on the zakat index are the team from Puskaz Baznas with 9 papers, Irfan Syauqi Beik with 4

papers. Furthermore, Ahmad Fahme bin Mohd Ali and Muhammad Ridhwan Ab. Azi, published 3 papers each. Then, Mohd Faisol Ibrahim, Norazlina Abd. Wahab, Zairy Zainol, and Mahyudin Abu Bakar, 2 papers. (Table 3).

Table 3: Classification of Publications Based on the Name of the Author

No.	Writer	Number of Papers
1	Puskas Baznas	10
2	Irfan Syauqi Beik	4
3	Muhammad Ridhwan Ab. Azi	3
4	Ahmad Fahme bin Mohd Ali	3
5	Mohd Faisol Ibrahim	2
6	Norazlina Abd. Wahab	2
7	Zairy Zainol	2
8	Mahyuddin Abu Bakar	2

In addition, the reviewed papers are also classified based on the study location. Of the 35 papers, most research on the zakat index was conducted in

Indonesia, namely 25 papers, 8 papers in Malaysia, 1 paper each on research on the zakat index in Pakistan and Nigeria. (Table 4).

Table 4: Classification of Publications Based on Country Studies

No.	Country	Number of Papers
1	Indonesia	25
2	Malaysia	8
3	Pakistan	1
4	Nigeria	1

Paper classification based on research focus was also carried out in this study. Studies were carried out relating to various issues related to the zakat index, including discussions related to the *zakat poverty line* or

had kifayah which were discussed in 7 papers, followed by studies related to *the cibest index* which contained 6. Furthermore, there was the zakat village index which was discussed in a number of 5 papers, followed by *the*

national zakat index and *service quality index* which are 4 and 2 papers respectively. In addition, there is a research focus on the *Zakat Effectiveness Index (ZEIN)*, *Disclosure Index*, *Zakat Index Operations*, *The Method of Zakat Assessment*, *Apostasy Prone Index*, *Zakat Literacy*

Index, *Zakat Utilization Index*, *Zakat Manager Transparency Index*, *Zakat Stock Indicators*, *financial ratios*, and *Basic Needs Deficiency Index (BNDI)*. More details are in table 5 below:

Table 5: Classification of Publications Based on Research Focus

No.	Focus Study	Number of Papers
1	<i>Zakat Poverty Line (Had Kifayah)</i>	7
2	<i>Cibest index</i>	6
3	Indeks Desa Zakat	5
4	<i>National Zakat Index</i>	4
5	<i>Service Quality Index</i>	2
6	<i>Zakat Effectiveness Index (ZEIN)</i>	1
7	<i>Disclosure Index</i>	1
8	<i>Zakat Index Operations</i>	1
9	<i>The Method Of Zakat Assessment</i>	1
10	Indeks Rawan Pemurtadan	1
11	Indeks Literasi Zakat	1
12	Indeks Pendayagunaan Zakat	1
13	Indeks Transparansi pengelola zakat	1
14	Indikator Zakat saham	1
15	Rasio Keuangan	1
16	Basic Needs Deficiency Index (BNDI)	1

Paper classification based on research methods is shown in Table 6. Based on 35 papers regarding the zakat index reviewed, the most used research method

was the quantitative method with 14 papers, followed by the Mixed Method with 12 papers and the qualitative method with 9 papers.

Table 6: Classification of Publications Based on Research Methods Research

No.	Method	Number of Papers
1	Quantitative	14
2	Mixed Method	12
3	Qualitative	9

The paper classification based on the number of citations is shown in Table 7. There are 5 papers that have the most citations above number 5. The number of citations for each journal was obtained from Google Scholar on April 17 2020. The first paper with the most citations is entitled *Measuring Zakat Impact on Poverty and Welfare Using the Cibest Model* in 43 citations, followed by a paper entitled *The Effectiveness of Zakat in Alleviating Poverty and Inequalities a Measurement Using a*

Newly Developed Technique in 29 citations. Other papers included in the 5 most citation categories are *Identifying the Poor and the Needy Among the Beneficiaries of Zakat: a Need for Zakat-Based Poverty Threshold in Nigeria* with 15 citations, *Zakat Poverty Line Index and Gender Poverty in Malaysia: Some Issues and Practices* in 14 citations, and *A Technical Note On The Derivation Of Zakat Effectiveness Index (ZEIN)* in 12 citations.

Table 7: Classification of Publications based on the Number of Citations

No.	Paper Name	Number of Papers
1	Measuring Zakat Impact on Poverty And Welfare Using Cibest Model	43
2	The Effectiveness of Zakat in Alleviating Poverty and Inequalities a Measurement Using a Newly Developed Technique	29
3	Identifying the Poor and the Needy Among the Beneficiaries of Zakat: a Need for Zakat-Based Poverty Threshold in Nigeria	15
4	Zakat Poverty Line Index and Gender Poverty in Malaysia: Some Issues and Practices	14
5	A Technical Note On The Derivation Of Zakat Effectiveness Index (Zein)	12

FINDINGS

In general, the authors found several indexes related to zakat and those related to it. The following

are some of the zakat indexes along with the functions or uses of these indexes.

Table 8: Zakat Index and Its Uses

No.	Index	Compilation	Benefit
1	Zakat Poverty Line (Had Kifayah)	Puskas Baznas (2018)	Used to determine the adequacy limit or basic standard for the needs of a person/family coupled with the adequacy of
2	Cibest index	Beik & Arsyianti (2016)	Existing dependents as an effort to determine the eligibility of zakat recipients
3	Indeks Desa Zakat	Puskas Baznas (2017)	Measuring poverty as a whole and comprehensively both from the spiritual and material sides. The Cibest index consists of a welfare index, material poverty index, spiritual poverty index and absolute poverty index.
4	Service Quality Index	Norazlina Abd. Wahab,dkk. (2016)	Is a mechanism tool used to measure (assessment) the condition of a village so that it can be said that it is feasible or not worthy of being assisted by zakat funds.
5	National Zakat Index	Puskas Baznas (2019)	Measuring the satisfaction of zakat stakeholders, namely muzakki and mustahik, with the services provided by zakat institutions
6	Zakat Effectiveness Index (ZEIN)	Naziruddin Abdullaha,dkk (2012)	Can be used to measure and evaluate the development of zakat on a national or regional scale.
7	Disclosure Index	Raedah Sapingi,dkk. (2014)	Measuring the performance of government/government institutions/zakat institutions in meeting basic needs through zakat.
8	Zakat Index Operations	Kumara Adji Kusuma, Muhamad Nafik Hadi Ryandono (2016)	Measuring the extent to which zakat institutions disclose zakat information in financial reports or annual reports.

9	The Method Of Zakat Assessment	Mohd. Syukri Mohd. Noor, dkk. (2017)	Knowing the level of muzakki who are obliged to issue zakat and smustahik who are entitled to receive zakat and how not only to show the level of community welfare but also the understanding of people's religions such as understanding of the payment of zakat which is a direct order from God.
10	Prone to Apostasy Index	Puskas Baznas (2018)	Show the concept and method of business zakat, or the criteria for small and medium enterprises (smes) that must pay zakat.
11	Zakat Literacy Index	Puskas Baznas (2019)	A tool used to measure the level of vulnerability to apostasy in an existing district/city. There are two indicators that make up the irp, namely religious indicators and underdeveloped regions.
12	Zakat Utilization Index	Puskas Baznas (2019)	Measures the extent to which the level of understanding or literacy of the community towards zakat both at the regional and national levels. The establishment of ilz also aims to evaluate the extent to which zakat education programs implemented by zakat institutions have been successful, so that in the future zakat education programs will become more effective and efficient.
13	Zakat manager Transparency Index	Puskas Baznas (2019)	A measuring tool that can be used to capture the progress achieved by mustahik with the empowerment program
14	Indicators of zakat on shares	Puskas Baznas (2019)	A method that can measure
15	Financial Ratios	Puskas Baznas (2019)	The level of transparency in OPZ accurately, namely by using the Index
16	Basic Needs Deficiency Index (BNDI)	Naziruddin Abdullah, dkk. (2015)	OPZ transparency. In the OPZ Transparency Index, there are three main dimensions to be

CONCLUSION

The focus of this research is to find out how far the development of research related to zakat index and the implementation on zakat institution performance. The results show that there is a tendency to increase the number of publication articles on the zakat index with the Had Kifayah, CIBEST Index, and Zakat Village Index during the research period, especially the last 3 years, namely 2017-2019.

Research related to zakat index has been carried out in several countries as case studies. Countries that have become a lot of case studies in research related to index zakat are Indonesia and Malaysia. In addition, based on the methodological approach used, the

dominance of research is carried out with a quantitative approach. The paper that has been widely cited is "*Measuring Zakat Impact on Poverty and Welfare Using the Cibest Model*". Based on the number of publications related to the zakat index, Puskas Baznas and *the International Journal of Zakat*.

REFERENCES

- Abdullah, N., Derus, A. M., & Al-Malkawi, H. A. N. (2015). The effectiveness of zakat in alleviating poverty and inequalities. *Humanomics*.
- Abdullah, N., Yusop, M. M. M., & Awang, C. O. H. (2012). A technical note on the derivation of

- zakat effectiveness index (ZEIN). *International Journal of Economics, Management and Accounting*, 20(1).
- Ahmed, B. O., Johari, F., & Wahab, K. A. (2017). Identifying the poor and the needy among the beneficiaries of zakat. *International Journal of Social Economics*.
- Ali, A. F. M., & Ab Aziz, M. R. (2014). Zakat poverty line index and gender poverty in Malaysia: Some issues and practices. *International Journal of Business and Social Science*, 5(10).
- As-Salafiyah, A., Rusydiana, A. S., & Mustafa, M. I. (2021). Meta analysis on mosque economics. *Library Philosophy and Practice*, 0_1-14.
- Ayuniyah, Q., Pramanik, A. H., Saad, N. M., & Ariffin, M. I. (2017). The Comparison between Consumption and Production-based Zakat Distribution Programs for Poverty Alleviation and Income Inequality Reduction. *International Journal of Zakat*, 2(2), 11-28.
- Baznas, P. K. S. (2017). Indeks Desa Zakat: Dari Desa untuk Zakat yang Terukur dan Berkemajuan. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P. K. S. (2019). Rasio Keuangan Organisasi Pengeola Zakat. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P. K. S. (2019). Rasio Keuangan Organisasi Pengeola Zakat. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P. K. S. (2020). Indeks Zakat Nasional 2.0. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2018). Indeks Rawan Pemurtadan. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2018). Kajian Had Kifayah. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2019). Indeks Literasi Zakat: Teori dan konsep. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2019). Indeks Pendayagunaan Zakat. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2019). Indeks Transparansi Organisasi Pengelolaan Zakat. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2019). Indeks Zakat Saham Perusahaan. *Jakarta Pusat: Puskas BAZNAS*.
- Baznas, P.K.S. (2019). National Zakat Index: Portrait of Zakat Performance for Improving Zakat Management in Indonesia. *Jakarta Pusat: Puskas BAZNAS*.
- Beik, I. S., & Arsyianti, L. D. (2016). Measuring zakat impact on poverty and welfare using CIBEST Model. *Journal of Islamic Monetary Economics and Finance*, 1(2), 141-160.
- Beik, I. S., & Irawan, T. (2018). Dampak zakat terhadap kemiskinan dan kesejahteraan mustahik (Kasus: BAZNAS provinsi Jawa Tengah). *Al-Muzara'ah*, 5(1), 37-50.
- bin Mohd Ali, A. F., Aziz, M. R. A., & Ibrahim, M. F. (2014). Zakat Poverty Line Index and Urban-Rural Poverty in Malaysia: A Critical Analysis. *Pensee*, 76(7).
- bin Mohd Ali, A. F., Aziz, M. R. A., & Ibrahim, M. F. An Analysis of Zakat Poverty Line Index and Urban-Rural Poverty in Malaysia.
- El Ayyubi, S., & 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.
- Hartono, N., & Anwar, M. (2018). Analisis Zakat Produktif Terhadap Indeks Kemiskinan, Nilai Material dan Spiritual Para Mustahik. *Jurnal Ilmiah Ekonomi Islam*, 4(03), 187-205.
- Hilmiyah, U. L., Beik, I. S., & Tsabita, K. (2018). Measuring National Zakat Index (Nzi) On Zakat Performance In Bogor Regency. *Journal of Islamic Monetary Economics and Finance*, 3, 179-192.
- Keehley, P., & Abercrombie, N. (2008). Benchmarking in the public and nonprofit sectors: Best practices for achieving performance breakthroughs. John Wiley & Sons.
- Khairunnajah, K., Beik, I. S., & Sartono, B. (2019). Proposing a Zakat Empowerment Program Using IDZ: Case from Cemplang Village, Bogor, Indonesia. *International Journal of Zakat*, 4(1), 45-54.
- Kusuma, K. A., & Ryandono, M. N. H. (2016). Zakah index: Islamic economics' welfare measurement. *Indonesian Journal of Islam and Muslim Societies*, 6(2), 273-301.
- Laila, N., Rusydiana, A. S., Irfany, M. I., Imron, H. R., Srisusilawati, P., & Taqi, M. (2020). Energy Economics in Islamic Countries: A Bibliometric Review. *International Journal on Energy Economics and Policy*, 11(2), 88-95.
- Marlina, L., Rusydiana, A. S., Hidayat, P., & Firdaus, N. (2021). Twenty years of Islamic banking in Indonesia: A biblioshiny application. *Library Philosophy and Practice (e-journal)*, 4999.
- Maulida, S., & Rahmatullah, A. (2018). The Implementation of Indeks Desa Zakat (IDZ) for Priority Areas of the Zakat Community Development (ZCD) Program for the

- Empowerment of Productive Mustahiq in South Kalimantan. *International Journal of Zakat*, 3(3), 83-99.
- Noor, A. H. M., Rasool, M. S. A., Rahman, R. A., Yusof, R. M., & Ali, S. M. (2012). Assessing Performance of Nonprofit Organization: A Framework for Zakat Institutions. *British Journal of Economics*, 5, 1.
- Noor, M. S. M., Anas, N., Zulkipli, S. N., Bhari, A., Aziz, N. H., Rani, M. A. M., & Mad, S. (2017). Indicators of Business Zakat amongst Small Business: Concept and Contemporary Needs. *International Journal of Academic Research in Business and Social Sciences*, 7(6), 2222-6990.
- Novianti, T. (2018). Implementation of the Zakat Village Index to Support a Zakat Community Development Program in Bedono Village, Demak District. *International Journal of Zakat*, 3(3), 25-38.
- Nurhasanah, E., Nurzaman, M. S., & Wibisono, Y. (2019, October). Feasibility Study for Distribution of Zakat to Mustahiq Community in West Bandung: A Village Assisted by Rumah Zakat. In 3rd Asia-Pacific Research in Social Sciences and Humanities Universitas Indonesia Conference (APRISH 2018). Atlantis Press.
- Poister, T. H. (2008). *Measuring performance in public and nonprofit organizations*. John Wiley & Sons.
- Rusydiana, A. S., Sanrego, Y. D., & Pratomo, W. A. (2021a). Mathematical modeling on Islamic economics and finance: A scientometric. *Library Philosophy and Practice (e-journal)*, 4834.
- Saifuloh, N. I. (2018). Analisis Tingkat Kemiskinan Kaum Urban Berdasarkan Indeks Cibest di Kecamatan Kepil Kabupaten Wonosobo. *IQTISHADIA: Jurnal Ekonomi & Perbankan Syariah*, 5(1), 22-42.
- Sapingi, R., Obid, S. N. S., & Nelson, S. P. (2014). Towards developing a disclosure index for Malaysian Zakat Institutions. *The Journal of Muamalat and Islamic Finance Research*, 204(3538), 1-25.
- Statistik, B. P. (2017). *Indeks Pembangunan Manusia 2016*. Jakarta (ID): Badan Pusat Statistik.
- Sudewo, E. (2004). *Manajemen zakat: tinggalkan 15 tradisi terapkan 4 prinsip dasar*. Institut Manajemen Zakat.
- Sulistiyowati, S., & Rahmi, A. N. (2018). Synthesizing National Zakat Index Application In Indonesia. *Journal of Islamic Economics Lariba*, 4(1), 13-26.
- Taqi, M. (2021). Audit Quality Research: A Bibliometric Analysis. *Library Philosophy and Practice (ejournal)*.
- Wahab, N. A., Zainol, Z., & Bakar, M. A. (2017). Towards developing service quality index for zakat institutions. *Journal of Islamic Accounting and Business Research*.
- Wahab, N. A., Zainol, Z., Bakar, M. A., Ibrahim, A. Z., & Minhaj, N. (2016). Developing service quality index for zakat institutions. *International Journal of Economics and Financial Issues*, 6(7S), 249-258.
- Zaenal, M. H., Astuti, A. D., & Sadariyah, A. S. (2017). Change of the Poverty Rate Index on the Productive Zakat Impact: Case Study from BAZNAS Bantul Yogyakarta. *Working Papers-Puskas Baznas*, 1.
- Zaenal, M. H., Astuti, A. D., & Sadariyah, A. S. (2018, January). Increasing urban community empowerment through changing of poverty rate index on the productive zakat impact. In IOP Conference Series: Earth and Environmental Science (Vol. 106, No. 1, p. 012104). IOP Publishing.