

## Bibliometric Analysis of Zakat Research for Supporting SDGs

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### ARTICLE HISTORY

**Received:**

19 January 2024

**Revised**

1 March 2024

**Accepted:**

2 March 2024

**Online available:**

30 June 2024

**Keywords:**

Zakat,  
Sustainable  
Development Goals,  
Bibliometric

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### ABSTRACT

**Introduction:** This research aims to reveal and map the publication regarding zakat to achieve SDGs.

**Methods:** Based on the Scopus database, this study attempts to present an overview of papers, authors, journals, and countries that are prominent in zakat research using the bibliometric technique.

**Results:** Until November 2022, there were 618 documents published by 1,356 authors. And zakat-related research has increased over the last 14 years, with Malaysia having the most authors publishing articles in the field of zakat. Non-Muslim countries, such as the United States, are also included on the list. The research findings show that there are seven pillars in zakat research: pillar 1 (No Poverty), pillar 2 (Zero Hunger), pillar 3 (Good Health & Well-being), pillar 4 (Quality Education), pillar 8 (Decent Work & Economic Growth), pillar 9 (Industry, Innovation, and Infrastructure), and pillar 10 (Industry, Innovation, and Infrastructure). These pillars correspond to the goal of zakat, which is to distribute wealth for the benefit of the people.

**Conclusion and suggestion:** The government is expected to implement regulations and use existing models to optimize zakat to improve SDG achievement. This research can also be used as a guideline for future research by academics based on the trend and the gap research found in this study.

### INTRODUCTION

The theory of Islamic Economics is based on Islam's two main knowledge sources which are the Qur'an as a revelation from Allah SWT and the Sunnah as the Prophet Muhammad SAW's practice, speech, and ratification. The Islamic economic system is made up of both profitable and non-profit institutions. Profit-generating institutions generate revenue through

business operations. However, Non-profit institutions such as zakat, waqf, and charitable organizations are important components of an economy ([Alshater et al., 2021](#)).

Zakat is one of the Islamic religious obligations in the form of a wealth payment, the payer and receiver of which are specified in the Quran ([M. Abdullah & Suhaib, 2011](#)). The primary goal of zakat is to protect the needs of the poor and to assist them in making a better life for themselves ([Abd. Wahab et al., 2017](#)). Zakat is regarded as one of the Islamic financial instruments that play an important role in poverty alleviation. Zakat contributes to various forms of social assistance and can improve human life quality ([Wahyudi et al., 2022](#)).

The command of zakat is one of the harmonious forms of human social relations according to the Islamic perspective. The Prophet Muhammad SAW once ordered to collect zakat from the people to Muads bin Jabal who was a candidate for governor of Yemen ([Septiandani & Shomad, 2017](#)). Referring to this case, the collection of zakat can be obliged at the state level. Zakat management in the era of the Prophet can be observed in two time periods, namely the Mecca and Medina periods. Zakat collection in the Mecca period has not been regulated in terms of amount and conditions. The purpose of collecting zakat at that time was to strengthen brotherhood. The focus of the levy came from the rich companions of the prophet. Whereas in the Medina period, there were already detailed rules about recipients and payers of zakat ([Saad et al., 2016](#)).

In general, zakat management in the world is divided into three groups. First, zakat is managed centrally by the state. Examples of countries that apply this pattern are Malaysia, Pakistan, Jordan, Saudi Arabia, and Kuwait. The collection of zakat in Malaysia, for example, is organized through the State Islamic Religion Council (SIRC) of each state ([Razimi, Rahim Romle, & Erdris, 2016](#)). Management with this model has the advantage of efficiency because it is directly controlled by one state institution. The government can implement policies that have a direct effect on the collection of zakat. However, it has the disadvantage that the state's role in collecting zakat is too dominant. While the second type is managed by non-governmental organizations the state is still present through regulations on zakat. An example of a country that applies such a pattern is Singapore. Zakat in Singapore is managed directly by corporations and mosques. The third group combines the two management methods, where the state is still present through the National Amil Zakat Agency (BAZNAS) as an institution that regulates zakat ([Amiruddin, K., 2015](#)). On the other hand, the government still allows non-governmental organizations to collect zakat in coordination with BAZNAS.

In Muslim-majority countries, zakat is an important part of achieving the United Nations Development Program's (UNDP) Sustainable Development Goals (SDGs) of zero poverty and zero hunger (SDGs 1 and 2) ([Hudaefi et al., 2020](#)). [Wahyudi et al. \(2022\)](#) agree that stating that zakat institutions have played a significant role in contributing towards the SDGs, especially in poverty alleviation and employment creation ([Rassanjani, 2018](#)). Previous research indicates

that zakat research is expanding rapidly ([Cokrohadisumarto et al., 2019](#)). The first zakat publications in the Scopus database were in 1964, and they described zakat concepts. From 1981 to 2008, zakat publications were still scarce, only with one to three articles published per year ([Apriliyah & Arifianto, 2022](#)). This illustrates that the topic of zakat has piqued the interest of researchers, academics, and the international community ([Alshater et al., 2021](#)).

Several international researchers have used bibliometric methods to research zakat literature. Research is one of them ([Abubakar et al., 2021](#)). Using bibliometrics, this study examines the trend of related studies to Islamic Social Finance (ISF), including zakat, from 1991 to 2020. Using the Scopus database, which contains 595 articles, this study concludes that ISF research has grown rapidly and that the majority of them are relevant to the Sustainable Development Goals (SDGs), with ASEAN member States contributing the most. [Niswah, Marlina, & Rahayu \(2020\)](#) used bibliographic analysis to conduct a zakat literature review. This study provides a road map for the advancement of zakat research, particularly in ASEAN countries. [Rusydiana & Nailah \(2020\)](#) looked at 440 articles from reputable journals that combined zakat with the use of technology. According to the findings of this study, zakat and technology research is increasing year after year. [Alshater et al. \(2021\)](#) carried out additional research on 224 documents published between 1969 and 2020 in the Scopus database. The research focuses on the most influential zakat articles, authors, organizations, and countries, as well as a description of the work, co-citation analysis, and keyword occurrence. [Rahman, Wahid, Nafi, Suryani, & Paizin \(2021\)](#) also conducted a bibliometric analysis on zakat. However, according to a Scopus chart, their findings are indeed very descriptive and only show the data such as Author contribution, sources, and linked co-citation based on Scopus and they do not specialize on a topic.

Despite the growth of studies on the link between zakat and SDGs, no one has identified a future research direction for zakat and SDGs. Based on this, the primary goal of this research is to conduct a comprehensive bibliometric literature review on the dynamics of zakat literature that leads to SDGs. The bibliometric analysis goes beyond the exploration of authors to keyword-based science modelling to comprehensive explanation ([Brooks & Schopohl, 2018](#)).

Some existing bibliometric studies have not specifically addressed the relationship between zakat and the SDGs. As a result, this study examines and analyzes zakat literature related to the SDGs. Based on the Scopus database, bibliometric analysis was utilized to provide an overview of the most significant papers, authors, journals, and regions. The study's major result is that zakat research has grown dramatically since 2008. The purpose of this study is to better comprehend the zakat literature, especially the function of zakat as an Islamic social finance tool with global reach and involvement in SDGs. This is essential in terms of supporting researchers in providing suggestions for future studies on the topic of zakat, including its role in attaining SDGs ([Wahyudi et al., 2022](#)).

The structure of this research is as follows, starting from the introduction, which discusses the background, objectives, and research contributions. Furthermore, the relevance's between zakat and SDG's. The following section is a methodology that includes the research approach, data sources, samples and analytical techniques used. Next, Results and Analysis, and in the final session of the conclusion.

## LITERATURE REVIEW

The word zakat derives from the root word "*zaka*" in Arabic. Zakat means blessing, growth, cleanliness, good, and praiseworthy ([Qardawi, 1988](#)). Zakat may be conceptualized as the spending of specific assets that Allah SWT requires to be provided to those who are eligible, also known as *Asnaf*. Zakat can be viewed as a blessing, purity, progress, and goodwill from the property once zakat is delivered to the receiver at a particular rate ([Embong, Taha, & Nor, 2013](#)). Zakat is classified into two types: zakat fitrah and zakat *maal* (wealth). Zakat fitrah is placed on every individual Muslim who survives throughout the month of Ramadan, whereas Zakat mal or riches is levied on a Muslim's rising fortune. Zakat's wealth is collected from several sources, including business, gold, and agriculture ([Cokrohadisumarto et al., 2019](#)).

### Development of Zakat in the World

According to [Faisal \(2011\)](#) at present, several Islamic nations have made the payment of zakat mandatory to relieve poverty and carry out religious commandments. Saudi Arabia, Sudan, Pakistan, Jordan, Kuwait, and Malaysia are among the Islamic nations. Zakat payment is lawful in Indonesia, albeit it is not "mandated" as it is in other Islamic nations. Zakat collection in Saudi Arabia is applied to all types of wealth. Zakat is administered by a special commission tasked with collecting zakat in remote areas and then transferring the proceeds to the Ministry of Finance. This special commission also collects agricultural zakat, trade zakat, savings zakat, and income zakat. The income zakat category includes the income of doctors, contractors, lawyers, accountants, and employees, as well as artists, hotel income, and travel agencies. Zakat's income from each of these professions will be deducted from their savings after reaching the *nisab*. The calculation method is based on their respective financial statements ([Faisal, 2011; Ridlo, 2006](#)).

In Malaysia, each country has a Majlis Agama Islam which has been authorized by the Government to deal with Islamic matters, including waqf and zakat matters. Under Majlis Agama Islam there are organizations or offices responsible for zakat and waqf. One of them is the Zakat Collection Center (PPZ). The main function of PPZ is to find new muzakki, maintain the continuity of payment, provide information about zakat, collect zakat, and so on. The distribution of zakat through direct assistance programs for the poor and needy such as food assistance, financial assistance, medical assistance, schools, school uniforms, house contracts, natural disasters, weddings and businesses ([Faisal, 2011; Ridlo, 2006](#)).

Zakat management in Indonesia continues to experience quite rapid development. Zakat management is refined to be better for the welfare of the people, this is shown by the issuance of Law no 38 of 1999 which was updated with Law no 23 of 2011 concerning zakat management. Broadly speaking, this regulation provides clear direction for the zakat management process. Based on this law, Zakat management aims to increase the efficacy and efficiency of Zakat management services, as well as the advantages of Zakat in attaining social well-being and poverty eradication ([Solikhan, 2020](#)).

The stipulation of the above law is intended to make the community economically empowered and independent, which will lead to mutual welfare. The rules function as a legal umbrella to protect as well as provide clear direction for zakat management, which later zakat can overcome the problems of poverty and welfare in the community. Law No. 23/2011 on zakat management has caused the community to be enthusiastic about managing and developing zakat for the better. This is indicated by the number of private *amil* institutions that have emerged in the community ([Solikhan, 2020](#)).

### **Sustainable Development Goals (SDGs)**

The Sustainable Development Goals (SDGs) are sustainability efforts that serve as a frame of reference for the world's development and negotiation frameworks, replacing the Millennium Development Goals (MDGs) that ended in 2015 ([Haywood & Boihang, 2021](#)). The SDGs have several goals, including ensuring healthy lives and promoting well-being for all people of all ages, with one outcome being the eradication of poverty ([Nawir et al., 2022](#)).

After the end of the MDG era in 2015, a new development document has now been drafted to continue the goals that have not yet been achieved while refining the targets that are more relevant in implementing sustainable development for the people. Therefore, post-2015 development began to be organized by addressing the obstacles to advancing development, including poverty. This refining resulted in the 17 points of goals and 169 targets of the Sustainable Development Goals (SDGs), which will be in effect until 2030 ([Gazzola et al., 2020](#); [Nawir et al., 2022](#)).

SDGs were designed as a continuation of the MDGs, which had not achieved their goals by the end of 2015. The SDGs can be expected to contribute to humanity and most importantly to strengthen peace for all international communities in broad freedom and can be expected to overcome poverty in today's global challenges and are an indispensable prerequisite for sustainable development ([Nawir et al., 2022](#); [Setiawan, Nuryana, et al., 2021](#)).

When examining the SDGs goals, the following 17 targets must be met by the SDGs program: Put an end to poverty in all of its forms across the world (No Poverty), Priorities include ending hunger, providing food security, improving nutrition, and promoting sustainable agriculture (Zero Hunger), and ensuring that people of all ages live healthier and happier lives (Good Health and Well Being), Ensure equal access to high-quality opportunities for lifelong learning (Quality Education), Prioritize gender equality and the empowerment of

all women (Gender Equality), Ensure that everyone gets inexpensive, dependable, sustainable, and clean energy, Encourage long-term inclusive economic growth, full and productive labor.

### **Zakat and its Support of SDGs**

Zakat is one of the worship services listed in the pillars of Islam. Zakat is mandatory for Muslims who are able or have reached *nisab* and haul. The obligation to pay zakat proves that Islam is very concerned about problems and welfare in society. In addition, Islam teaches its ummah to always have a high sense of concern for their brothers which is realized by paying zakat. Of course, this is a great potential for the development of zakat in the world given the large Muslim population in the world ([Solikhan, 2020](#)). The great potential of zakat in the world can open opportunities for zakat to support the success of the SDGS program launched by UNDP for every country in the world. The existence of SDGS is inseparable from the agreement of several countries to end the MDG program, where SDGS carries 17 new programs to improve the welfare of people around the world.

In one of the studies conducted by [Suprayitno & Eko \(2017\)](#) on the impact of zakat on SDGs in 5 regions in Malaysia, in the study, the method used was ARDL (Autoregressive Distributed Lag) using HDI funds in 5 regions in Malaysia from 1980 - to 2009. The results of the study state that zakat has a positive effect on the distribution of HDI in 5 regions in Malaysia in the short and long term, this is due to the fiscal policy of the Malaysian government related to zakat which ultimately supports economic growth and HDI in the long term.

Meanwhile, [Anindita & Sidiq \(2018\)](#) studied Zakat's success in the SDGs program. This is descriptive research on the ability of Zakat to overcome hurdles and issues in reaching development goals. According to the study's findings, from the perspective of Maqashid sharia, Zakat has significant potential to alleviate the primary challenges in development: poverty, education and income disparity, economic growth, and world hunger, and is regarded to be capable of supporting the SDGs program.

### **RESEARCH METHODS**

This research is bibliometric research based on a literature database. Bibliometric analysis is conducted to observe the distribution of articles on zakat which then categorizes zakat research that supports the SDGs. The timing and distribution of publications were shown using descriptive statistical analysis. The trend and publication patterns of Zakat literature throughout the world were investigated using bibliometric analysis. The research's data source is a Scopus database that extracts pertinent zakat literature data. Scopus is the world's biggest indexing and abstracting database for scholarly publications in the social sciences. Scopus contains information from over 7000 publications and 17 million authors. Furthermore, Scopus can supply entire bibliometric data through a straightforward extraction process, making it suited for in-depth bibliometric study.

This research applied bibliometric analysis, with the first step being to determine the keywords to be used. The chosen keyword combination for this research is "zakat" and "zakah". The search encompassed keywords, abstracts, and titles. We utilized these keywords to gather general research on zakat before classifying articles related to SDGs. After finalizing the keywords, involved searching for articles from the Scopus database. The search in this study was limited to journal articles authored by individuals from all countries. Initially, 618 documents were found. The data was retrieved from the Scopus database spanning the years 1964 to 2022. Then, in the second step, we use bibliometric results based on keywords to filter articles related to SDGs and their 17 pillars and then do classification and analysis. The detail of process is described in Figure 1.

The analysis process utilized both RStudio and VOSviewer software. Integrating these two programs can enhance the depth of research analysis. Utilizing RStudio's "Biblioshiny Package" can offer a more comprehensive understanding of author analysis, affiliation, sources, and trend identification within bibliometric data. Meanwhile, VOSviewer software was employed to visualize network mapping, co-authorship, citation analysis, co-occurrence, co-citation, and bibliographic coupling, as it excels in presenting visually engaging data representations of data relationships.

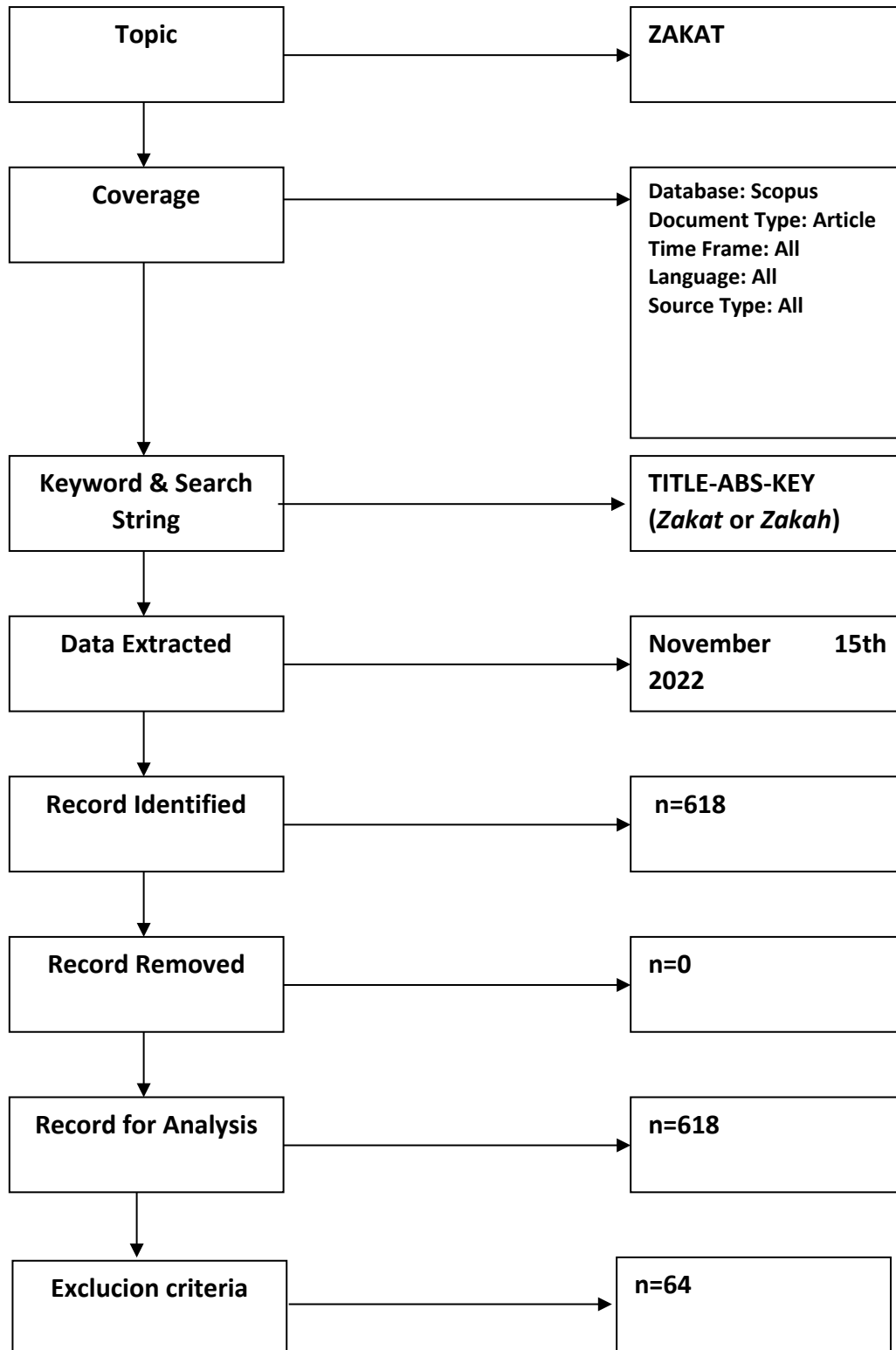


Figure. 1 Bibliometric Analysis Stage

Source: Prepared by Author



## RESULT

Table 1 below shows the main results of processing the data obtained. 618 documents discuss zakat. The documents come from 267 sources. The first research on zakat indexed by Scopus has existed since 1969. Based on the result, there are only 156 articles published with a single author. The annual growth of journals on Zakat is around 7.25%. The growth of research on zakat started to climb around 2009, which was after the 2008 Global Financial Crisis. Research on zakat surged again in 2020, which was after the COVID-19 pandemic. In that year, there were 93 documents on zakat. It seems clear that researchers are more aware of zakat during the economic crisis.

Table 1  
Bibliometric Main Results

Description	Results
Timespan	1969-2022
Sources	267
Documents	618
Average years from publication	5,53
Average citation per document	6,078
Annual growth rate	7,25%
Authors	1356
Author of single authors	156
Co-authors per docs	2,71
References	22.657
Authors keywords	1.660

Source: Data Processed by Biblioshiny

Based on analysis using Biblioshiny (Table 2), the most relevant source is the Journal of Islamic Accounting and Business Research (JIABR). Followed in the second and third positions are the International Journal of Islamic and Middle Eastern (IJME) and the Global Journal Al-Thaqafah, respectively. Each has 30, 26, and 20 documents. Meanwhile, the most cited journals are JIABR, Journal of Business Ethics and IJME with 215, 183, and 182 citations respectively.

Table 2  
Most Relevant Sources

No.	Sources	Articles
1	Journal of Islamic Accounting and Business Research	30
2	International Journal of Islamic and Middle Eastern Finance and Management	26
3	Global Journal Al-Thaqafah	20
4	Journal of King Abdulaziz University, Islamic Economics	18

5	International Journal of Innovation, Creativity, and Change	13
6	Journal of Islamic Marketing	12
7	Advanced Science Letters	10
8	Jurnal Pengurusan	10
9	Ahkam: Jurnal Ilmu Syariah	9
10	Al-Shajarah	9

Source: Data Processed by BiblioshNYy

Table 3 indicates which nations are the most productive in terms of publishing output. Malaysia and Indonesia are on top, with Pakistan and Saudi Arabia coming in third and fourth. If we observe, this is natural because all these countries are Muslim-majority countries. Interestingly, the United States occupies the fifth position. This is possible because the United States is a financial center. In addition, the number of foreign students who attend school there allows this to happen.

Table 3  
Most Productive Country

No.	Countries	Articles
1	Malaysia	161
2	Indonesia	86
3	Pakistan	19
4	Saudi Arabia	17
5	United State	15
6	England	13
7	Turkey	10
8	Yemen	7
9	Bangladesh	5
10	Bahrain	4

Source: Data Processed by Biblioshiny

Table 4 below shows the most relevant authors. Based on the results of data processing, it is known that the most relevant author is Saad Raj with a total of 14 documents. The second position is followed by Abdul Jabbar H and Bin-Nashwan SA with 9 documents each.

Table 4  
Most Relevant Authors

No.	Authors	Articles
1	Saad Raj	14
2	Abdul Jabbar H	9
3	Bin Nashwan SA	9
4	Ahmad S	8
5	Widiastuti T	8
6	Aziz SA	7

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7	Ismail AG	7
8	Sawandi N	7
9	Wahid H	7
10	Johari F	6

Source: Data Processed by Biblioshiny

The next part (Table 5) shows the top institutions that present research on zakat. In terms of institutional affiliation, universities in the Southeast Asian region dominate the publication of zakat-themed journals. The top ten institutions are campuses from Indonesia and Malaysia. There are 8 campuses in Malaysia and 2 campuses from Indonesia, namely Universitas Airlangga and Semarang State University.

Table 5  
Most Relevant Institutions

No.	Institutions	Articles
1	Universiti Utara Malaysia	94
2	Universiti Teknologi Mara	61
3	International Islamic University Malaysia	48
4	Univeristi Kebangsaan Malaysia	44
5	Universitas Airlangga	38
6	Universiti Sains Islam Malaysia	37
7	University of Malaya	26
8	Universiti Sains Islam Malaysia (USIM)	18
9	Universiti Sains Malaysia	16
10	Semarang State University	13

Source: Data Processed by Biblioshiny

The most cited documents are the most cited documents from Scopus-indexed journals or articles. The most cited documents can be observed in the table 6 below:

Table 6  
The most cited documents

Authors/Year	Title	Source	Cited
Hannifa R (2007)	Exploring the Ethical Identity Banks via Communication in Annual Reports	Journal of Business Ethics	278
Scott JC (1987)	Resistance without Protest and Organization: Peasant opposition to the zakat and the Christian tithe	Comparative Studies in Society and History	115
Benthall J (1999)	Financial worship: the Quranic injunction to almsgiving	Royal Anthropological Institute	68
Wahab NA (2011)	A framework to analyse the efficiency of institutions	JIABR	67
Aribi ZA (2011)	Narrative disclosure of corporate financial institutions	Managerial Auditing Journal	61

Kochuyt T (2009)	God, gifts and poor people: on charity in Islam	Social Compass	60
Al-Krenawi A (2000)	Islamic theology and prayer: relevance for social work practice	International Social Work	2000
Buehler M (2008)	The rise of shari'a by-laws in Indonesian districts	Southeast Asia Research	51
Bukair AA (2015)	Bank performance and board of direction attributed by Islamic banks	IJME	46
Metwally MM (1997)	Economic Consequences of applying Islamic principles in Muslim societies	International Journal of Social Economics	45

Source: Data Processed by Biblioshiny

Most locally cited sources are the most cited sources from the reference list of the analyzed articles. JIABR is the most cited journal, 215 times. This is followed by the Journal of Business Ethics, IJME, and Finance and Management (Table 7).

Table 7  
Most local cite sources.

Sources	Cited
Journal Of Islamic Accounting and Business Research	215
Journal Of Business Ethics	183
International Journal of Islamic and Middle Eastern Finance And Management	182
Humanomics	120
Journal Of Islamic Economics	118
Journal Of Islamic Marketing	99
Islamic Economic Studies	92
International Journal of Zakat Accounting	84
International Journal of Social Economics	76
	62

Source: Data Processed by Biblioshiny

Table 8 explains that the most locally cited authors are the most cited authors in research on zakat. Wahab NA and Saad Raj are the most cited authors. 56 and 44 times respectively.

Table 8  
Most locally cited authors

Author's Name	Cited
Wahab Na	56
Saad Raj	44

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Abdul-Jabbar H	35
Aziz Sa	34
Bin-Nashwan Sa	34
Rahim Abdul Rahman A	34
Haniffa R	33
Bidin Z	29
Akhyar Adnan M	24

Source: Data Processed by Biblioshiny

The most cited countries are the most cited countries. Based on the Figure 2, Malaysia and Indonesia look striking among others. It can be concluded that Malaysia and Indonesia are the most cited countries considering that many zakat articles come from these two countries.

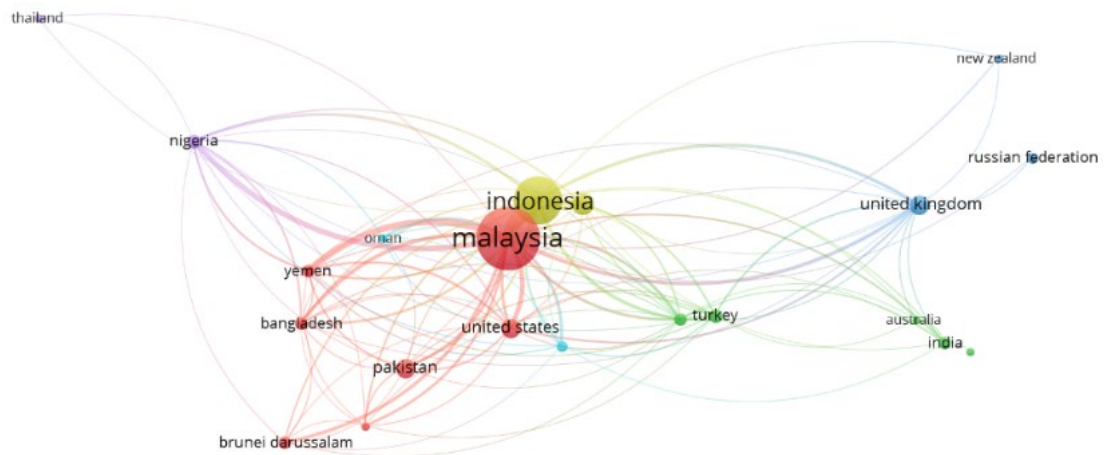


Figure 2. Most Cited Countries

Source: Data Processed by VosViewer

Co-Citation analysis measures citation relationships (Figure 3 and 4). It shows the semantic clusters among cited articles and cites in terms of institutions, and authors.

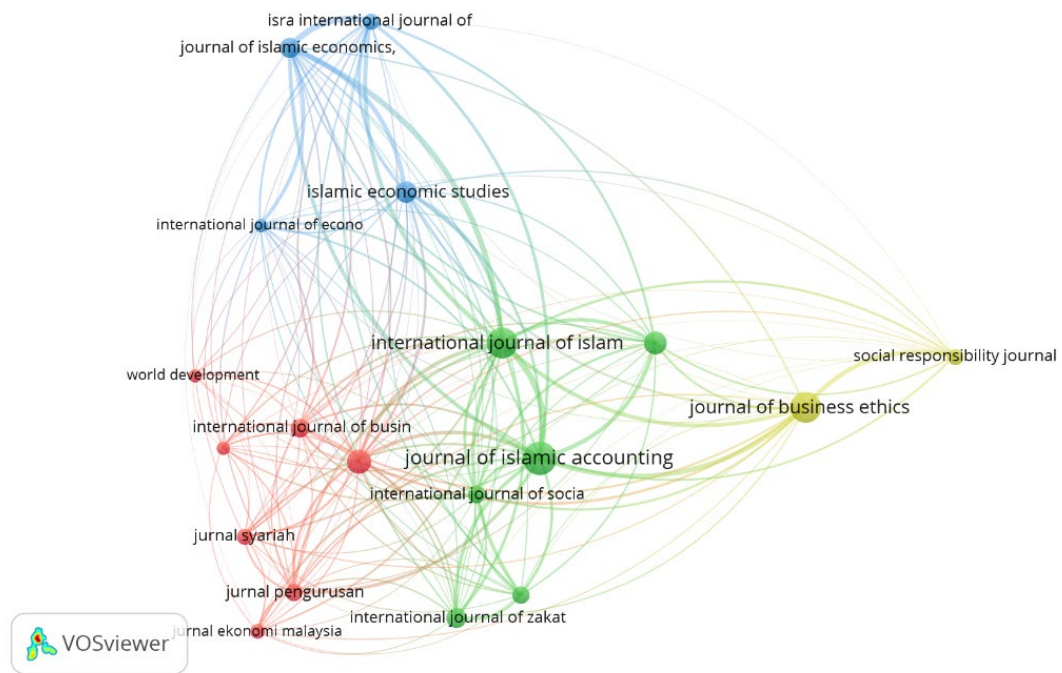


Figure 3. Co-Citation Sources

Source: Data Processed by VosViewer

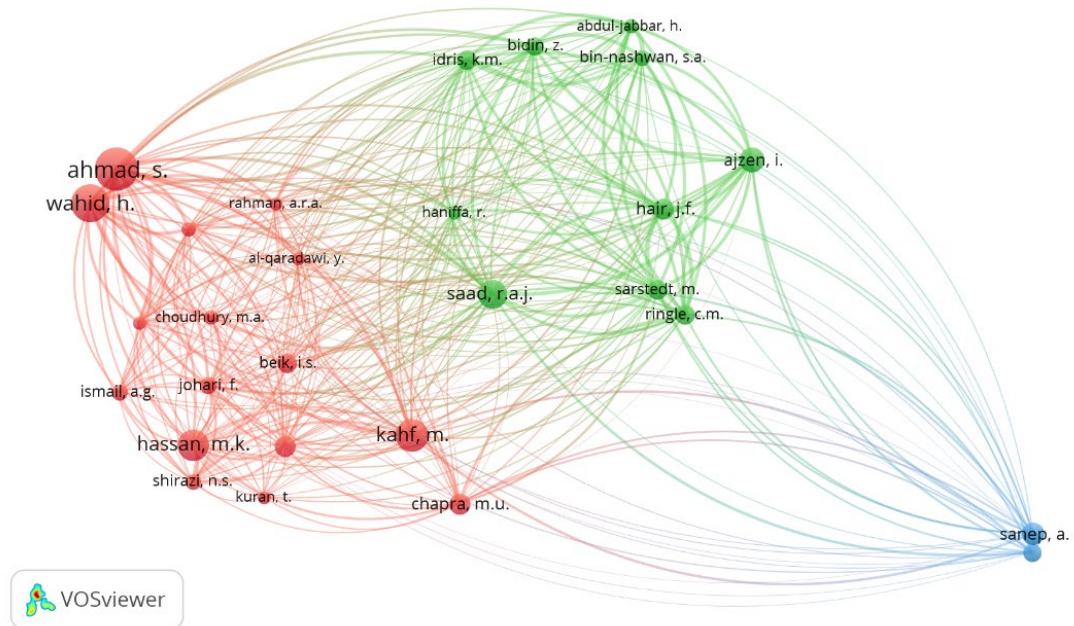


Figure 4. Co-Citation Authors

Source: Data Processed by VosViewer

**DISCUSSION**

**Keywords Analysis**

A keyword analysis is used to find out the keywords that appear most often in research on zakat. The figure below shows that the word "zakat" is the word that appears the most. The concept of utilizing zakat that supports sustainable development goals is increasingly echoed. However, there are not many studies that support this.

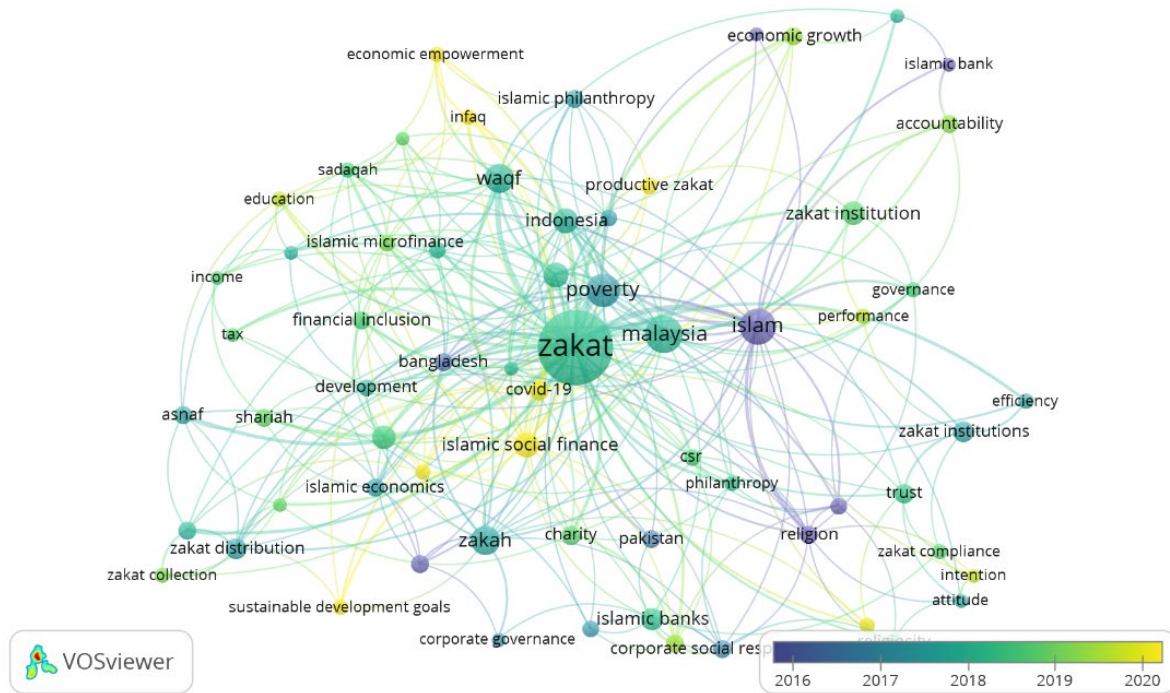


Figure 5. Keyword Mapping by Timeframe

Source: Data Processed by VosViewer

In Figure 5 above, keywords regarding the SDGs only appeared in the 2020s. This is known from the color on the map which is yellow. Although research that discusses SDGs directly is still relatively new, indirect keywords related to SDGs have appeared in research.

**Zakat Research that Supports SDGs**

The primary objective of this research is to demonstrate the significant role of zakat in supporting the SDGs. Bibliometric results indicate that numerous zakat studies have directly or indirectly contributed to the advancement of SDGs. There are 64 articles identified as relevant to SDGs, as depicted in Table 9 below, which illustrates the zakat articles and their relevance in supporting SDGs according to the pillars.



Table 9  
Research Relevance of Zakat Theme with SDGs Pillars

Number of Pillar	Pillar	Previous Study	Keywords
1	No Poverty	<a href="#">(Rasool &amp; Noor, 2016)</a>	Poverty
		<a href="#">(Iqbal &amp; Akhtar, 2015)</a>	Poverty
		<a href="#">(N. Abdullah et al., 2015)</a>	Poverty Alleviation
		<a href="#">(Mohd Ali et al., 2015)</a>	Poverty Reduction
		<a href="#">(Sohag et al., 2015)</a>	Poverty Alleviation
		<a href="#">(Abdussalam et al., 2015)</a>	Poverty Alleviation
		<a href="#">(Ali &amp; Hatta, 2014)</a>	Poverty Reduction
		<a href="#">(Abdelmawla, 2014)</a>	Poverty Alleviation
		<a href="#">(Embong et al., 2013)</a>	Poverty Eradication
		<a href="#">(Bhuiyan et al., 2012)</a>	Poverty Alleviation
2	Zero Hunger	<a href="#">(Akbar et al., 2020)</a>	Food Security
		<a href="#">(Sohag et al., 2015)</a>	Food Security
		<a href="#">(M. F. A. Rahman et al., 2014)</a>	Agricultural Management
		<a href="#">(Azman et al., 2015)</a>	Agricultural Management
		<a href="#">(Abduh, 2019)</a>	Hunger
		<a href="#">(Hamat &amp; Hanapi, 2016)</a>	Agriculture Production
3	Good Health and Well-being	<a href="#">(Chotib, 2021)</a>	Covid19
		<a href="#">(Mursal et al., 2021)</a>	Covid19
		<a href="#">(Latief, 2010)</a>	Health System Access
		<a href="#">(Jaiyeoba et al., 2021)</a>	Covid19
		<a href="#">(Htay et al., 2015)</a>	Health System Access
		<a href="#">(Shaheen Al Ahwal et al., 2016)</a>	Cancer
		<a href="#">(Sajid &amp; Asad, 2017)</a>	Health System Access
		<a href="#">(Syed et al., 2020)</a>	Covid19
		<a href="#">(Arfah et al., 2020)</a>	Covid19
		<a href="#">(Hudaefi &amp; Beik, 2020)</a>	Covid19
4	Quality Education	<a href="#">(Herianingrum et al., 2020)</a>	Education Expenditure
		<a href="#">(Doktoralina &amp; Bahari, 2018)</a>	Education
		<a href="#">(Suteki &amp; Putri, 2019)</a>	Education Indicator
		<a href="#">(Adewale &amp; Zubaedy, 2019)</a>	Sustainable Development Education
		<a href="#">(Mahamood &amp; Khalid, 2020)</a>	Education Policy
		<a href="#">(Saripudin et al., 2020)</a>	Empowerment
		<a href="#">(Hariyanto et al., 2020)</a>	Empowerment
		<a href="#">(S. Hussain, 2021)</a>	Empowerment
		<a href="#">(Widiastuti et al., 2021)</a>	Empowerment



8	Decent work and economic growth	<a href="#">(Metwally, 1997)</a>	Economic Impact
		<a href="#">(Bashir, 2002)</a>	Economic Growth
		<a href="#">(Brown, 2009)</a>	Economic Activity
		<a href="#">(Asrori et al., 2020)</a>	Productive Zakat
		<a href="#">(Adejoke et al., 2011)</a>	Sustainable Economic Growth
		<a href="#">(A. Hussain et al., 2012)</a>	Socio-Economic Development
		<a href="#">(Zulkifli et al., 2012)</a>	Economic Impact
		<a href="#">(Buang, 2013)</a>	Socio-Economic Development
		<a href="#">(Mahat &amp; Warokka, 2013)</a>	Economic Growth
		<a href="#">(Iqbal &amp; Akhtar, 2015)</a>	Inclusive Economic Growth
9	Industry, Innovation, and Infrastructure	<a href="#">(Sabirin et al., 2020)</a>	Small Enterprise
		<a href="#">(Alaeddin et al., 2021)</a>	Financial Services
		<a href="#">(Amuda, 2019)</a>	Financial Services
		<a href="#">(Asrori et al., 2020)</a>	Economic Development
		<a href="#">(Karim, 2010)</a>	Economic Development
		<a href="#">(Hamzah, 2018)</a>	Cooperation
		<a href="#">(Saleh et al., 2019)</a>	Cooperation
		<a href="#">(Utomo, 2017)</a>	Cooperation
		<a href="#">(Ab Ghani et al., 2022)</a>	Innovation
10	Reduce inequality	<a href="#">(Omar et al., 2017)</a>	Inequality
		<a href="#">(Zaman, 2018)</a>	Inequality
		<a href="#">(Gündoğdu, 2019)</a>	Inequality
		<a href="#">(Jehle, 1994)</a>	Inequality
		<a href="#">(Radzi &amp; Kenayathulla, 2017)</a>	Equity
		<a href="#">(Hassan et al., 2016)</a>	Rural
		<a href="#">(Ahmad et al., 2017)</a>	Social Protection
		<a href="#">(Bilo &amp; Machado, 2020)</a>	Social Protection
		<a href="#">(Rom &amp; Rahman, 2012)</a>	Social Protection

Source: Data Processed by Author (2022)

The findings indicate that several kinds of literature discussing zakat have a direct or indirect role in supporting the realization of SDGs. For instance, research by [N. Abdullah et al. \(2015\)](#) indicates that efficient zakat distribution is deemed capable of reducing poverty and inequality, which in this case relates to SDG pillar no. 1, namely no poverty. Additionally, research from [Iqbal & Akhtar \(2015\)](#) also supports that well-managed zakat will have a poverty reduction impact. Findings from this research also indicate that besides the zakat instrument itself being able to reduce poverty, zakat institutions play a more significant role in poverty reduction.

Furthermore, there is research showing the linkage of zakat with the zero-hunger pillar, such as [Abduh \(2019\)](#); [Akbar et al. \(2020\)](#); and [Sohag et al. \(2015\)](#), which state that social welfare programs in collaboration with zakat institutions can help address hunger issues in

various countries. Apart from addressing hunger levels, agricultural empowerment through zakat can also be applied to help food stability through green zakat programs specifically aimed at agricultural programs ([M. F. A. Rahman et al., 2014](#)), thereby stabilizing food and improving the economy of the country (Asrori et al., 2020), which is related to SDG pillar 8. Zakat empowerment can also reduce social disparities; proper zakat management can serve as capital for community empowerment, which in the future can provide income to the community, thus reducing disparities.

Not only with economic issues but zakat is also considered capable of addressing health and education problems. Research by [Herianingrum et al. \(2020\)](#) shows that zakat, health expenditures, and education expenditures can reduce poverty. Then, in the case study by [Syed et al. \(2020\)](#), zakat funds can be an instrument for combating COVID-19 intended for the less fortunate, a finding also supported by [Chotib \(2021\)](#); [Jaiyeoba et al. \(2021\)](#); and [Mursal et al. \(2021\)](#) whereas zakat, education for the poor can also be supported; scholarship programs using zakat funds are considered one of the most effective empowerment measures to increase learning opportunities for the less fortunate ([Adewale & Zubaedy, 2019](#); [Doktoralina & Bahari, 2018](#); [Hariyanto et al., 2020](#)). Thus, these findings indicate that zakat has significant potential to make a meaningful contribution to achieving SDGs, encompassing poverty alleviation, hunger eradication, economic empowerment, and enhanced access to healthcare and education for those in need.

## CONCLUSION

Based on the Scopus database, this study provides an overview of the most influential zakat articles, authors, journals, and countries. There have been 618 documents published by 1,356 authors worldwide as of November 2022. This trend has risen over the last 14 years, with Malaysia emerging as the leading author country for zakat-related articles. Surprisingly, non-Muslim majority countries such as the United States are also included on the list. There was very little research in this field from the 1960s to the early 2000s. Zakat research began to boom in 2008. The most cited journal is the JIABR. JIABR, IMEFM, and Global Journal Al-Thafaqah are the top three journals publishing zakat articles.

The concept of zakat in Islam intersects with many values in the SDGs. Table 9 shows that there are 7 pillars contained in the research on zakat, namely pillars 1 (No Poverty), 2 (Zero Hunger), 3 (Good Health & Well-being), 4 (Quality Education), 8 (Decent Work & Economic Growth), 9 (Industry, Innovation, and Infrastructure), and pillar 10 (Reduce Inequality). These pillars are in line with the purpose of zakat, which is the distribution of wealth and the benefit of the people.

There are several limitations to this study. The findings of this research are entirely based on publications indexed in the Scopus database. Therefore, the limitations of Scopus

should be considered. Nevertheless, the Scopus database ensures high-quality journal indexing. Additionally, this study only considers zakat articles and reviews, overlooking other relevant research sources such as books and magazines. There hasn't been much research done on the direct impact of zakat on the SDGs. As a result, the author provides some suggestions for future research topics. The first suggestion is to utilize other databases or combine more than one database to yield more comprehensive results. Furthermore, future research can explore the role of zakat in achieving SDG goals, assess the impact of zakat on welfare, examine the role of zakat in improving the Human Development Index (HDI), and investigate zakat philanthropy.

### **ACKNOWLEDGEMENT**

This research was conducted with the cooperation of the entire team under the Islamic Economic Department, Faculty of Economics and Business, Universitas Airlangga.

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