

The Missing Link in Zakat Management: A Systematic Literature Review and Bibliometric Analysis

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Abstract

Literature reviews are a significant part of the scholarly analysis in the compilation and evaluation of existing knowledge. Researchers prefer to focus on the conventional literature review, which lacks the systematic study of zakat literacy. This paper outlines systematic measures for a replicative and impartial literary study. This review discusses the approaches used in the systematic literature review (SLR) by conducting comprehensive procedure covering strategic sources, inclusion and exclusion criteria. In regard to this, a selection of data is made before conducting a detailed bibliometric review to define theme classification clusters. Various stages need to be considered, including data cleaning and summarizing evidence, before the results of the analysis are disseminated. The findings will enable in the decision-making process for the management of zakat, in particular the return on financial investment. Indirectly, the study should enable the authorities to undertake a congruent and comprehensive overview of the zakat management context.

Keywords: Zakat Management, Bibliometric Analysis, Systematic Literature Review, Zakat Investment, Zakat Distribution, Zakat Collection, Return.

Introduction

Zakat can be contemplated as one of the Five Pillars in Islam that signifies the Quranic term. One of the main agenda in zakat is regarding a clear guidance in undertaking zakat distributions and zakat collections from the zakat payers to the beneficiaries. Zakat can be understood as the duly obligations of allotting specific measures of individual's wealth and belongings for beneficial purposes for the deprived Islamic community. In Arabic, zakat literally meant "to purify" and that "to nurtures", which can be elucidated as "intensification", "virtues" and "contributing" of resources and wealth for underprivileged people.

Interestingly, in Quran, Allah SWT states, "take their riches to purify and to hallow them" (9:103). For a Muslim, the wealth is a gift and grants by Allah SWT to His servants that allowing them to provide the zakat to others. In such a way, the circulation of social economic income will purify one's heart from greediness and spark the sense of humbleness in the soul. Zakat can be comprehended as a sustainable strategy in

promoting sharing of wealth from the rich to the poor that indirectly lead to the stable social and economic justice in the public sphere.

The paper attempts to address the missing link in the zakat management to encompass in the zakat collection and distribution in order to enhance zakat administration. In line with this, the paper focuses on the findings pertaining to the Systematic Literature Reviews (SLRs) and Bibliometric Analysis in order to scrutinise on the missing in the zakat management.

General literature review guidelines also do not deal with the problem of literary searches and the treatment of a potentially large number of known sources. These problems are discussed directly by so-called Systematic Literature Reviews (SLRs), which recommend a rigorous literature search and evaluation procedure. In addition, the SLRs are said to be a 'standardized technique' for replicable, open, objective, neutral and strict literature reviews and thus superior to other literary review approaches [1-4].

A conceptual framework has been developed to reflect a precise form based on the proposed field of study. This study would benefit government decision-making, regulatory authorities, academic researchers and define the related areas under review. Indirectly, it will promote the realistic state of financial investment undertaking in the zakat institutions. Three major clusters of research dimensions within the specialised field are conducted in the comprehensive literature review and Bibliometric Analysis and are extensively studied [5-7]. The content and development of the conceptual framework addresses empirical validity of key theories. Finally, the study identified essential research gaps to motivate future studies.

In order to undertaken comprehensive summaries, the systematic review combined with Bibliometric Analysis, endeavours to take a meticulous approach intended at presenting quantitative and qualitative knowledge on the ever-emerging subject to financial investment in the zakat institutions. The study comprises a review of 504 articles that are published in the reviewed journal from the year 1991 until 2021. Citation network, co-citation analysis, page-ranked analysis, publication trends have been employed to identify, delineate the intellectual structure of the field and identify gaps [6, 8].

The most prominent journals, authors, countries, articles and themes have been identified using Bibliometric Analysis, followed by a comprehensive analysis of the content of 322 papers in the identified clusters. The four major detailed clusters are related to methodological approach and effect (red colour link), distribution (blue colour link), zakat institutions (green colour link) and Islamic law (yellow colour link). Additionally, the content analysis of 322 papers has been conducted for the year 1991 until 2021. The emerging themes on zakat management has been identified related to needy, zakat fund, zakat institutions, *asnaf*, recipient, efficiency, amount, process, performance, distribution, implementation, person, problem and fund.

Zakat Management

To begin, zakat is revolved within the Islamic public finance and encompasses the religious, social, and economic realms. Zakat usually can be distributed in terms of financial forms to alleviate poverty and improve their quality of life to the eligible individuals [9-11]. Generally, zakat is compulsory for the Muslim to undertake an appropriate portion of Muslims to pay zakat. In the moral sphere, zakat can be described as purifying covetousness and cleansing the rich's greediness [12]. On the other hand, in the social sphere, zakat serves as a particular mechanism beseeched by Islam to eradicate poverty by making it a social obligation on the wealthy or those eligible as zakat payers [13-16]. Furthermore, in the economic sphere, zakat restrains a few people to accumulate wealth without considering their position as a servant of Allah in the *dunya*.

Historically, zakat distribution started in the Prophet Muhammad's era (pbuh). During this period, zakat was usually collected and distributed (collected and distributed in the same region) and no portion was taken to the central government. There are no descriptions regarding the surplus funds existed in any region nor any zakat funds were transferred one region to another during the life of the Prophet Muhammad (pbuh). In the past, as a head of the state, Prophet direct *amils* to collect and distribute zakat to the zakat beneficiaries. Madinah, at that time had a small government that willing to assist on the zakat distributions through voluntary manpower and zakat contributions by the passionate zakat payers [17, 18].

Predominantly, as commanded in Al-Qur'an, Surah At-Taubah, verse 60, zakat fund should be distributed to the eligible beneficiaries of eight categories *asnaf*, which reflected accountability and integrity of the zakat institutions. Zakat is recognized as a self-help initiative implemented with strong Islamic religious support to benefit the poor and vulnerable who cannot help themselves to alleviate poverty and suffering. In addition, the zakat institutions can establish an essential measure to fulfil the basic needs of the Muslim's economy and state monetary policy.

In Malaysia, zakat institutions encompass social and economic systems administered and governed by Islamic State Authority for each state of Malaysia. Zakat collection and distribution is under the duty of State Islamic Religious Council (SIRC) for most states (such as Terengganu and Kedah) in Malaysia. State authorities undertake social duty to promote, collect, distribute, salvage the needs of the poor, and oversee social welfare and *asnaf* training. The appropriateness in managing zakat distribution will alleviate poverty difficulties among Muslims. Zakat institution is a platform to sustain and alleviate poverty among poor or deprived Muslims [19, 20]. Nevertheless, zakat management lacks knowledge to distribute zakat to *asnaf*, and receives complaints from recipients about administration and zakat operations.

Zakat collections and distributions for all states in Malaysia are rising each year and the benefits have been contributed to the *asnaf's* wellbeing. The table below shows the collections and distributions for each state in Malaysia from 2016-2018.

Table 1

: zakat Collections and Distributions for Each State from Year 2016 - 2018

State	2018		2017		norfa 2022-01-03 05:02:51	
	Colle ction	Distri bution	Colle ction	Distri bution	Colle ction	Distri bution
Johor	285,7 84,094.35	261,3 10,155.66	260,6 71,607.01	293,1 78,449.62	250,4 36,479.20	296,9 99,713.65
Kedah	183,5 56,547.63	178,4 63,803.20	170,0 30,088.00	152,0 39,740.44	140,4 48,128.00	162,7 32,368.00
Kelantan	183,0 34,916.35	181,9 36,430.62	179,3 03,841.00	185,0 27,240.00	162,6 78,760.00	173,1 48,849.00
Melaka	87,81 5,011.74	87,07 3,849.00	85,59 8,531.92	N/A	70,53 7,675.73	75,36 7,964.80
N e g e r i Sembilan	131,1 16,487.35	127,7 48,585.30	124,4 95,635.43	N/A	104,7 60,388.36	102,8 67,136.92
Pahang	138,6 96,397.46	141,9 10,722.23	133,6 55,623.03	N/A	122,2 48,982.33	134,0 66,490.00
Pulau Pinang	119,7 34,212.91	101,0 10,171.69	101,4 54,432.72	99,78 2,721.01	96,78 1,464.11	100,9 62,507.09

1. Mungkin perlu adjust sikit column ini.

Perak	176,2 46,175.19	171,4 89,516.00	170,8 04,837.16	171,0 48,075.59	151,1 81,069.12	143,8 32,214.00
Selangor	793,6 79,701.00	829,8 78,020.00	757,1 12,779.00	616,5 26,812.00	673,7 36,282.00	697,4 94,013.00
Terengganu	160,7 18,725.50	163,1 38,683.29	137,9 49,523.03	183,7 60,534.93	133,3 60,064.38	165,8 94,689.77
Sabah	79,66 1,792.60	68,26 8,316.44	88,31 8,640.61	62,74 7,937.69	63,70 4,056.64	64,95 7,773.60
Sarawak	-	-	92,30 1,440.00	42,05 9,912.00	72,08 2,740.00	48,36 3,149.00
Wilayah Persekutuan	657,4 28,211.00	550,2 31,376.46	621,4 14,431.00	502,0 22,102.00	589,2 96,523.84	444,7 19,832.00

*Sources: Majlis Agama Islam Negeri-Negeri (MAIN)
Value for Zakat Distribution is in Ringgit Malaysia (RM)

With the increase, it is essential that the zakat institutions undertake reasonable zakat management, governance and coordination of zakat resources to ensure the fulfilment of zakat entity's transparency and realisation of social obligations to the zakat recipients.

Methods

Literature review pertaining to zakat has rapidly increased in the recent years due to the increasing high-volume of the research in the open access journal [21]. General findings on the review of articles on zakat issues among Muslim scholars and economic researchers, which are mainly related to zakat, may include assistance in alleviating poverty and welfare of disadvantaged communities [11, 21]. However, due to a broader research area, the paper aims to investigate the missing link regarding zakat management in overseeing zakat collection and distribution to the disadvantaged in the Muslim community.

The paper utilizes a mixture of systematic literature review and Bibliometric Analysis to establish the missing link in zakat research area. From this combination, articles can be triangulated in different research areas by undertaking control over the scope of key areas and performing systematic analysis of results. The relation can thus address the shortcomings on several aspects of the research process, particularly in contextualising the concepts, defining the research issue, implementing alternative theoretical positions and identifying the key consequences for future research [2, 4, 22].

This paper embraces a systematic literature review methodology combined with bibliometric, network and content analysis based on 322 articles identified on zakat management from mainstream academic databases. The systematic literature review supports the researchers to attain on the latest identification and knowledge on the relevant studies of the content interest that critically evaluate and synthesise the quality of existing content [23]. Bibliometric Analysis and systematic review is a pertinent tool in assessing the missing link in research gap [2, 4]. This review provides insights not previously fully captured or evaluated by other reviews on this zakat management area, including key authors, key journals and the prestige of the reviewed papers. Using rigorous bibliometric and visualisation tools, the findings reveals on the four research clusters including

Systematic Literature Review (SLR)

Zakat issues are wide areas and the important of undertaking the research has to be considered in clarifying the possible areas pertaining to the related topic. The discussion on zakat prone to the performance, zakat distribution, zakat distributions as well as alleviating poverty. However, with the vast and extensive search using systematic literature review, a researchers can obtain related articles through contextualisation and edification based on systematic search [24-26]. However, the zakat research appears to lack a concise overview of the state-of-the-art especially on the investment return and contextualisation of zakat concepts. Generally, the study was undertaken to provide an appropriate framework or background to position future research activities appropriately.

Therefore, this paper presents an analysis aiming to increase comprehension of the structure and key contents on the zakat issues and management. Additionally, the last part of the research objective is to determine and exemplify the scientific network findings through VOSviewer to encapsulate the Bibliometric Analysis related to research articles in zakat management. In the SLR, the objectives are to undertaken a systematic literature review on the zakat management specifically on the issues on zakat distribution and zakat collection. Ideally, the systematic literature review comprises of three phases that are identification, screening and eligibility [27, 28].

Under identification phase, no specific number of articles in the SLR are required. The review process (identification, screening and eligibility) will depend entirely on the process. The keyword search encompasses phrase search, truncation, wildcard feature and Boolean operator to search the SLR keyword. The keywords string used is (TITLE-ABS-KEY ((zakat management "OR" zakat AND management AND (zakat distribute* OR zakat collect*)). The selection of sub-set of the studies is essential to provide a basis of reviewing in greater detail and offer clear understanding of the current research state in the field. The SLR is essential in providing appropriate background for future research activities and addressing the research objectives.

Selection Strategy for SLR

The search strategy will involve the primary studies in identifying and collecting literatures to comply with the inclusion and exclusion criteria. A mixed search strategy will be performed and included in the automatic searches of electronic databases based on scopus.com website. From the experience, systematic mapping study is performed to develop the search strategy that will be implemented [27, 28]. The year of publication is taken from 1991 until the latest year 2020 and there will be no restriction for the year search.

The study will highlight on literature that was discovered during the initial search. The general search of internet will not take place due to the result will not be cited in the specific papers [29]. Full text searches will be run based on the resources. The resources search through the Science Direct website discover 504 articles on zakat management area and later, the evidence will be searched to ensure thoroughness by considering SLR procedure. The selection of articles includes the inclusion and exclusion criteria that will be utilised in ensuring the selection of relevant literature. The inclusion criteria involve the publication in the specific Scopus journal particularly in zakat management. The empirical study and concept paper will be considered. The date of publication will not be restricted to specific date [29].

Additionally, the exclusion criteria comprise of grey literature (such as technical papers and government reports) will be rejected from the selection of SLR. The selected articles are merely considered the zakat management in the zakat institutions. The study excludes the zakat management in Islamic banking, Islamic finance, zakat corporations, education, zakat information systems and *ar-rahnu* (pawnshop). The papers are selected to answer the research objective to identify the missing link in the zakat management especially in the zakat distribution and zakat collection spectrum.

The exclusion is made for papers or reports that only have the abstract but do not have the full texts. Publication in other than English language will be excluded from the selection. The exclusion also encompasses the documents categorised as letters, editorials, proposed papers and articles received but not yet formally published.

The selection process include the test and retest approach conducted after taking into consideration the selected articles. The selection will be classified archival searched results through consistent examined on the inclusion and exclusion criteria [29]. The comparison between the first search result and the second search result will be undertaken. By conducting this techniques, the standardization of the inclusion and exclusion criteria can be confirmed and verified. In line with this, the selection process can be divided into two phases that is, firstly, the publications found during the initial search are assessed based on suitability of the title and abstract, and excluding irrelevant literature [29]. Secondly, the articles selected in first phase will be scrutinised for meticulous analysis through reading the texts. This is to ensure the research objectives have been addressed later on the findings section.

The data extraction process comprises the examination for required information and publication based on the inclusion and exclusion criteria to attain a comprehensive data within a stipulated boundaries set in the research objectives [26]. Later, the limitation of the scope is being underlined to eliminate the scope that is not within the setting up targeted objectives. Lastly, the validation of the protocol is essential for verification of the reliability and validity of the method conducted in the SLR. The SLR strategy can be simplified in the below diagram.

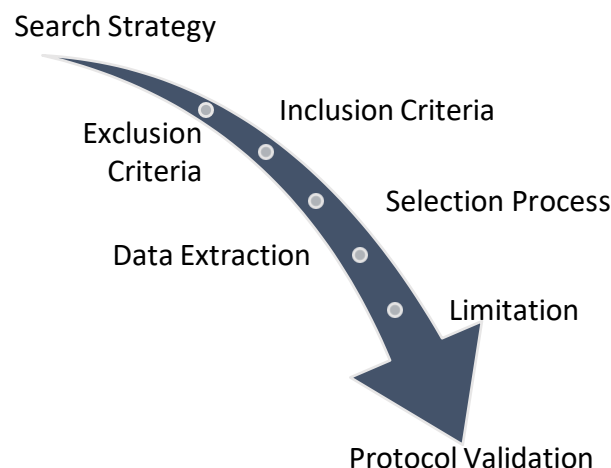


Diagram 1: The Summary of the SLR Strategy Undertaken in Zakat Management

After considering the articles conducted for the SLR through finalizing based on Prisma protocol, the Bibliometric Analysis has been conducted to gain relevant clusters pertaining on the zakat management. This is important for considering the themes for each clusters that might assist in notification on the missing link related to zakat management in the zakat institutions.

Bibliometric Analysis

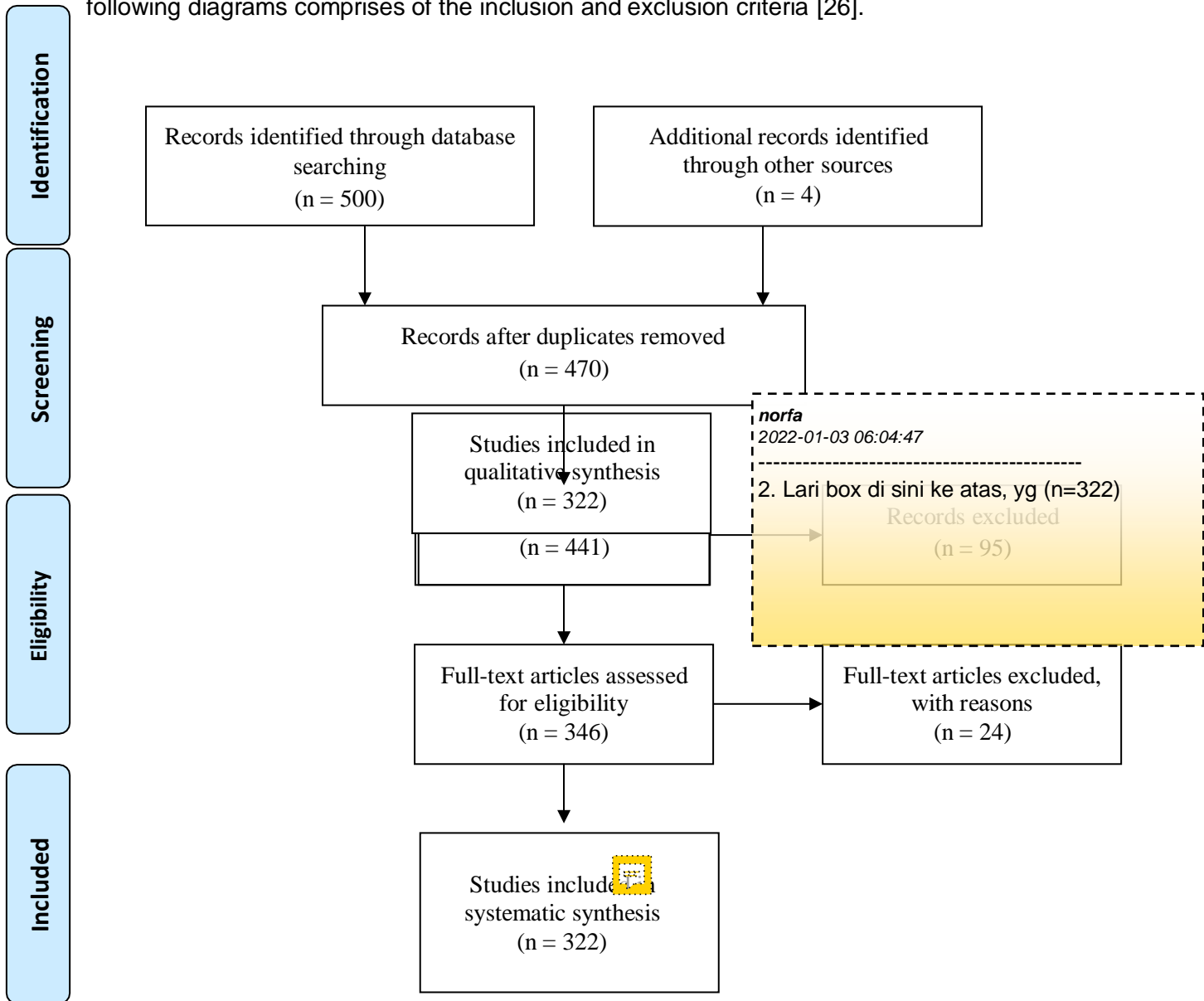
Five major clusters indicating the five research dimensions within the specialized field are identified and extensively reviewed. Empirical validation of key theories is discussed in the contents and a conceptual model is developed. Finally, the study has identified key research gaps to set the direction for future research. Later, the Bibliometric Analysis methods are utilized to depict the domain clusters identified in the zakat management by focusing on the zakat distribution and zakat collection in

amilis' and zakat accounts. The scientific literature is reviewed in a systematic way using a comparative analysis of existing tools.

The study contributes by offering a conceptual model latent in the literature on zakat management. It derives major research gaps to set the direction of future research. Also, the combination of SLR and Bibliometric Analysis is a methodological contribution in this research domain.

Source and Data Collection

The SLR protocol is adapted from PRISMA 2009 SLR protocol as presented in the following diagrams comprises of the inclusion and exclusion criteria [26].



From the 504 articles, 470 articles have been used after removing the duplicates. Then, 95 articles were excluded based on the fields. In the later process, 24 articles had been excluded for not having a full text. The number of articles useable for the later Bibliometric Analysis methods are 322 articles.

Results and Findings

From the 322 articles being selected based on the SLR synthesis, the study has further assessed on the Bibliometric Analysis by using VOSviewer application software to obtain the related clusters involved in the analysis. From the analysis, the related categories involves are zakat strategy and supply chain, zakat empowerment program, social finance ecosystems, zakat behaviour, zakat education and human development, governance, return, accountability, zakat collection, sustainable ecosystems, beneficiaries or *asnaf*, zakat accounting, ontology, faith and zakat concepts, zakat system and implementation, economic modelling, brand reputation and zakat housing for *asnaf*. These categories can be classified into four clusters.

Research productivity

The first analysis on the productivity is related to the documents published every years. From the 322 articles the breakdown of the research productivity can be presented in the following graph.

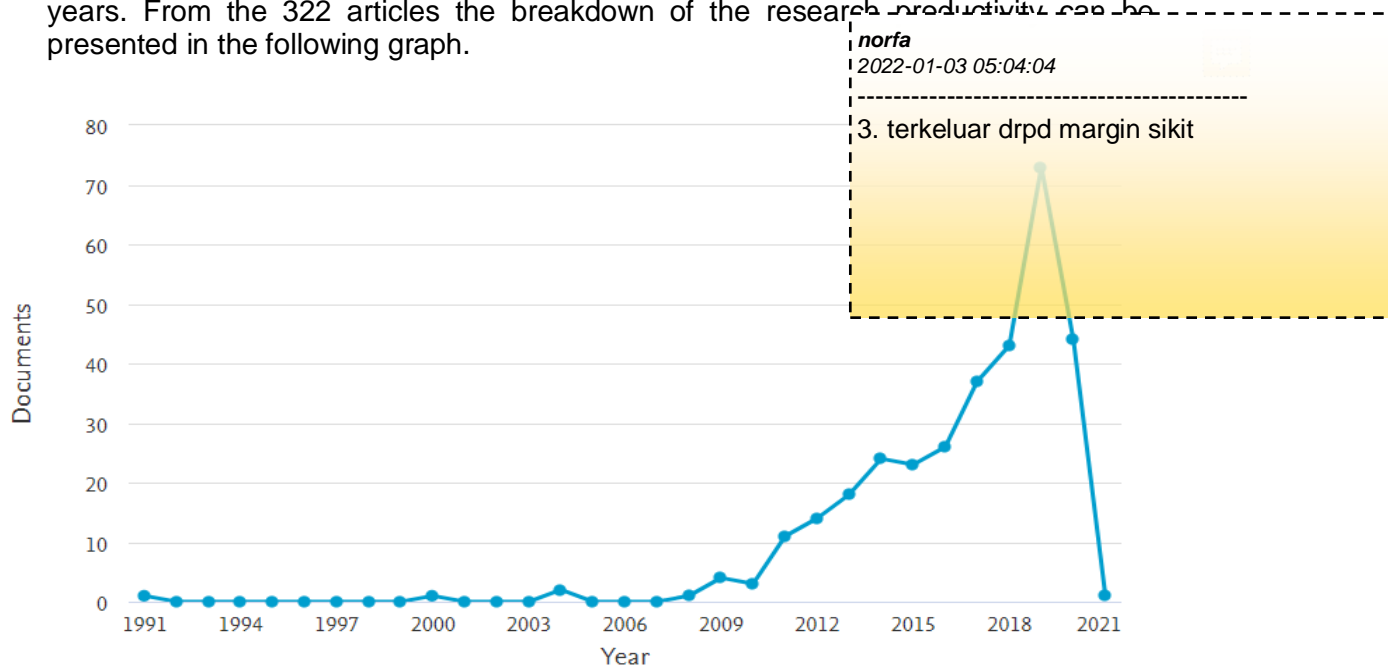


Figure 1: Document by year

Document and source type

In line with the consistency of the analysis, the 322 articles were being scrutinized from the basis of document type and source type. The document type refers to the type of documents being published for example the articles, conference paper, review or book chapter. On the other hand, the source type may be referred to the bases, which the documents are being published whether in the journal, conference proceedings or the book reviews.

Table 1

Document Type

Document Type	No. of Publications	Percentage (%)
Article	252	78
Conference Paper	44	14
Review	18	6
Book Chapter	8	2
Total	322	100

The document type reflected more than half of the publications are in terms of articles publication as compared to the conference paper, review, book review, and book chapter.

Table 2

:Source Type

	No. of Publications	Percentage (%)
Journal	266	83
Conference proceeding	42	13
Book Review	14	4
	322	100

From the source type table, it is noted that nearly 83% of the articles were published in the journals publications.

Subject area

The 322 articles had been analysed to delineate on the subject area to clarify the related field being published. The zakat management subject area are most published in the business, management and accounting subject area. Then, follows by social science and economics, econometrics and finance that contributed 17.4% and 16.9% respectively. This indicated the zakat management area are deemed to be focusing on the related to the business and management subject area.

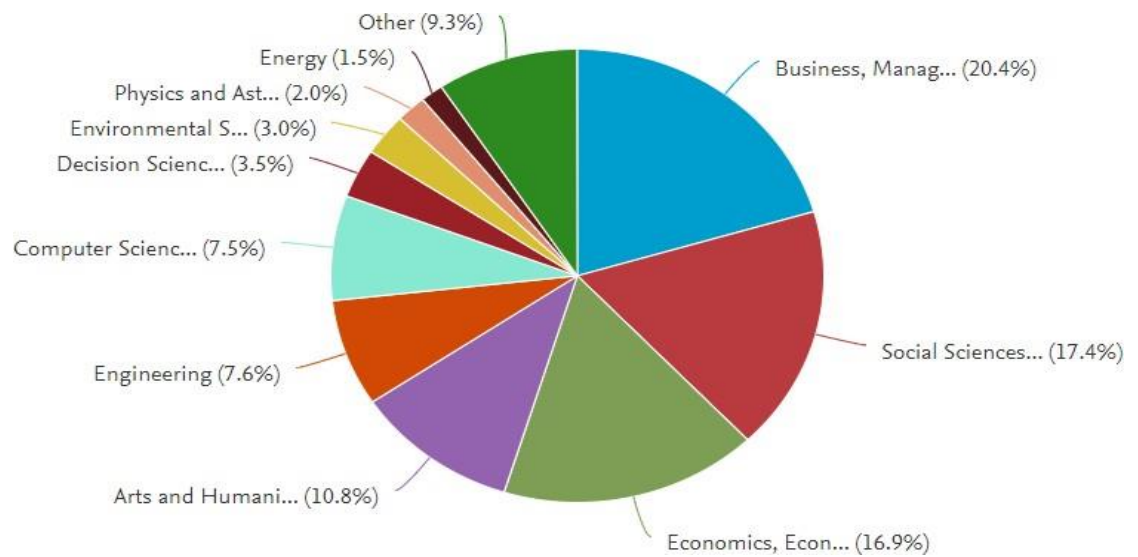


Figure 2: Documents by Subject Area

Most Active Source Title

The next analysis considers the most active source title, which comprises of 14 articles each that were published in the top two raking journal as presented in Table 3.

Table 3

: Most Active Source Title

Source Title	No. of Publications	Percent age (%)
International Journal of Islamic and Middle Eastern Finance and Management	14	4
Journal of Islamic Accounting and Business Research	14	4
International Journal of Innovation Creativity and Change	10	3
Humanities and Social Sciences Reviews	8	2
International Journal of Supply Chain Management	8	2
Jurnal Pengurusan	8	2
Global Journal Al-Thaqafah	7	2
IOP Conference Series Earth And Environmental Science	7	2
Advanced Science Letters	6	2
Journal of Critical Reviews	6	2
Mixture of Other Journals For One or Two Publications for each journal	234	75
	322	100

Author analysis

The study also analysed the top authors published in the zakat management areas. Saad, RAJ had published 15 articles pertaining to zakat and zakat management area. This is important stances in monitoring the scholars in the zakat management area.

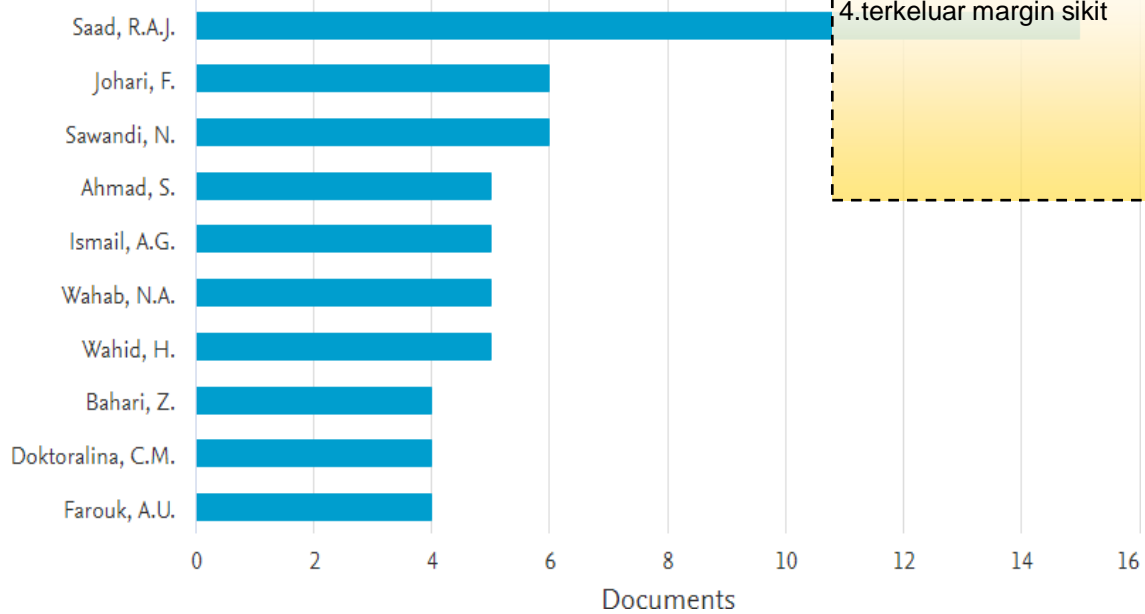


Figure 3: Documents by Author

Keywords analysis

The VOSViewer has been conducted to gain information related to the keywords that are referred from the authors' recommendations. Interestingly, the return on the zakat investment is the highest concerned from the subject research areas. The relevance score for return is nearly 5.18 that represent 12 link occurrence on the subject matter. The second relevance scores is related to the reporting of zakat issues in the annual report, which is stipulated as 3.28 and this followed by profit, zakat in the Islamic banks and duration of the zakat distributions and zakat collection.

Table 4

Top 25 Keywords related to Zakat management

No.	Term	Occurrences	Relevance Score
1.	Return	12	5.1886
2.	Annual Report	12	3.2794
3.	Profit	12	2.8233
4.	Islamic Bank	12	2.7099
5.	Period	25	2.6916
6.	Empirical Evidence	10	2.6121
7.	Company	16	2.2246
8.	Infaq	15	2.1259
9.	Payment	16	1.6891
10.	Social Implication	12	1.6736

11.	Hadith	10	1.6387
12.	Qualitative Method	10	1.6341
13.	Sample	28	1.6323
14.	Fact	15	1.6043
15.	Asnaf	15	1.5476
16.	Evidence	24	1.5418
17.	Zakat Payment	11	1.4096
18.	Author	19	1.4091
19.	Zakat Management	26	1.3978
20.	Islamic Law	10	1.396
21.	Alms	17	1.3924
22.	Practical Implication	29	1.3549
23.	Research Limitations Implication	25	1.3546
24.	Asset	24	1.3461
25.	Transparency	14	1.2772

Title and abstract analysis

The study analyses the title and abstract of the 322 articles selected by using the SLR Prisma protocol. The notification of the title and abstract has been identified through the network clustering by undertaking VOSViewer application software. The binary counting methodology are being imposed in considering the number of times nouns appeared in the title and abstract evaluation for the 322 published articles. This is essential in presenting the clustering themes based on the number of circumstances being emphasized in the title and abstract. From the VOSviewer clustering network, it reflects the four visible clusters based on specific themes.

The four main clusters are methodological approach and effect (red colour link), distribution (blue colour link), zakat institutions (green colour link) and Islamic law (yellow colour link). This can be observed from the clustering networking in Figure 4. The clustering themes represent the various categories that had been identified through the relevance scores conducted in the VOSviewer. The study has depicted 25 relevance scoring in the previous table, which can be driven from the four clustering themes.

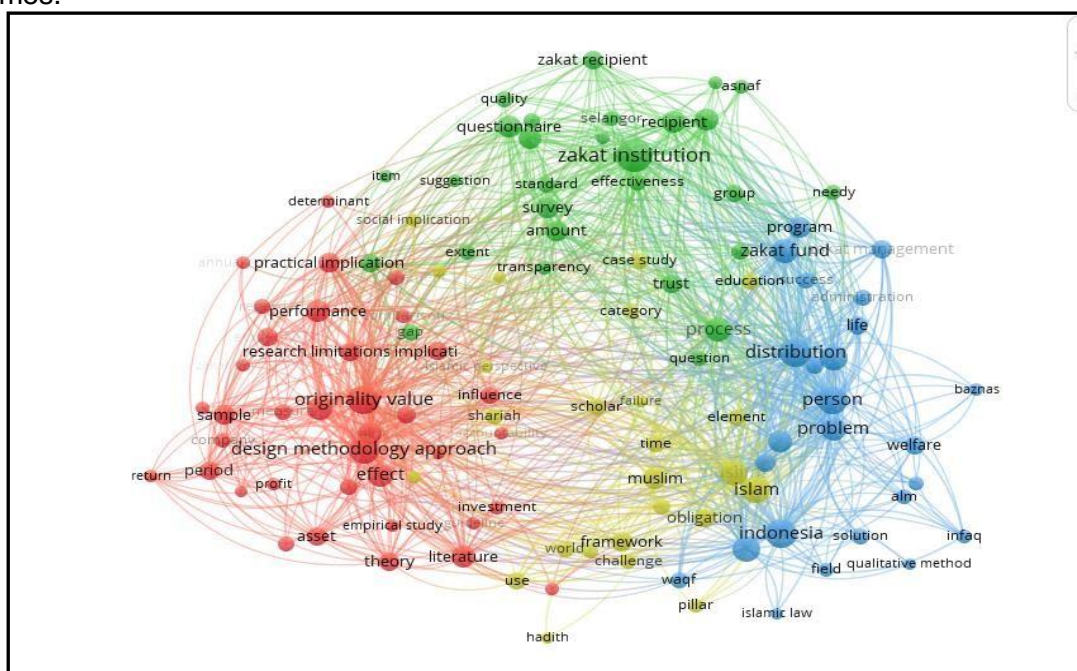


Figure 4: VOSViewer Visualisation on the Clustering Network Themes

Content Analysis of the Four Clusters

From the VOSViewer analysis, the study has recognized four main clusters. The clusters are then categorised based on the themes. The various categories are being clustered by the coloured network that are methodological approach and effect (red colour link), distribution (blue colour link), zakat institutions (green colour link) and Islamic law (yellow colour link). From the clustered themes, further analysis has been considered in attaining the relevant categories. It is based on the acquisition of the important categories based on the relevance scores undertaken from the VOSViewer Analysis established from the clustering categories.

Islam Category

In order to represent the narrative analysis and in-depth content analysis, the study focuses on the Shariah Islamiah law that is the back bone of the zakat research. By focusing on the category for Islam, it is denoted that there are relevant to the four clusters. Thus, category of Islam seems to be important in explaining zakat that related to the methodological approach, distribution, zakat institutions and Islamic law. The clusters reflects the relevant area of research that may have the potential in addressing zakat issues in the current state. The category for Islam is linked to other sub-categories in the four clusters representation obtained from the VOSViewer Bibliometric Analysis.

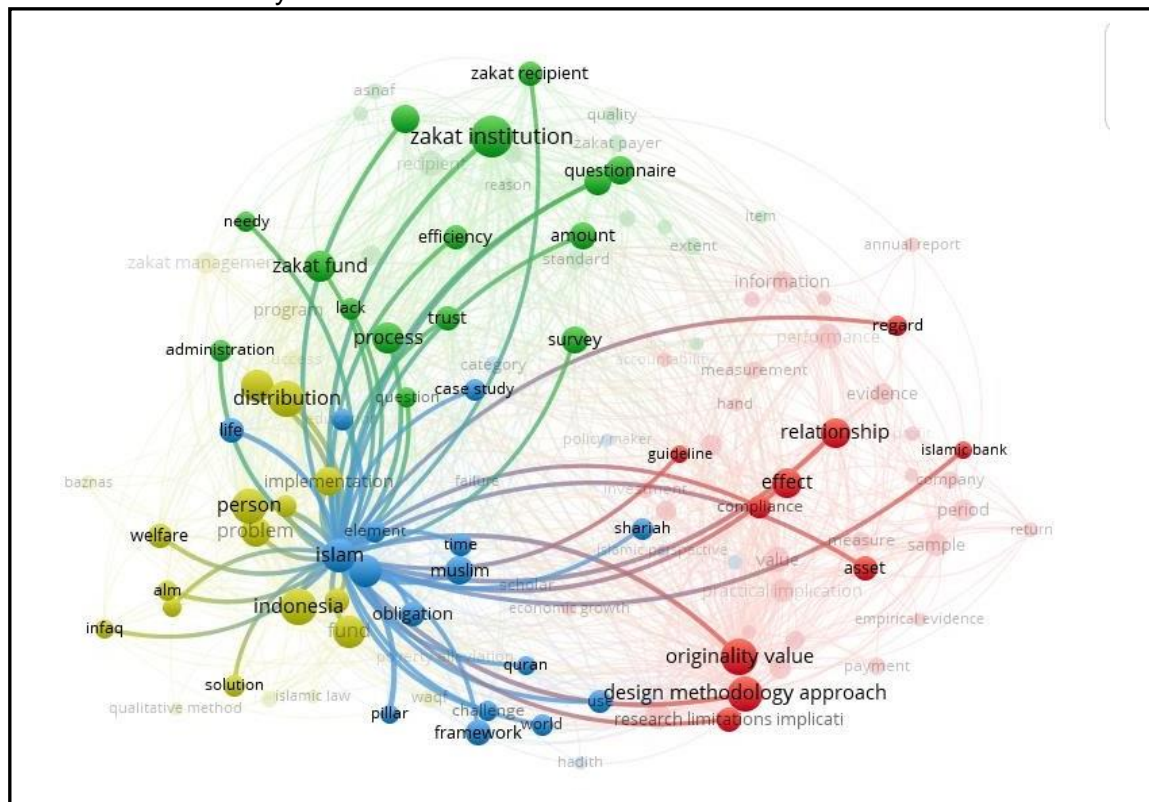


Figure 5: The VOSViewer Visualisation for the Category for Islam

Return Category

The study focuses on the return category as this denoted as the uppermost ranking with highest relevance scores of 5.18 from the VOSViewer Bibliometric Analysis. The return category are interconnected to the sub-category presented in the Figure 6.

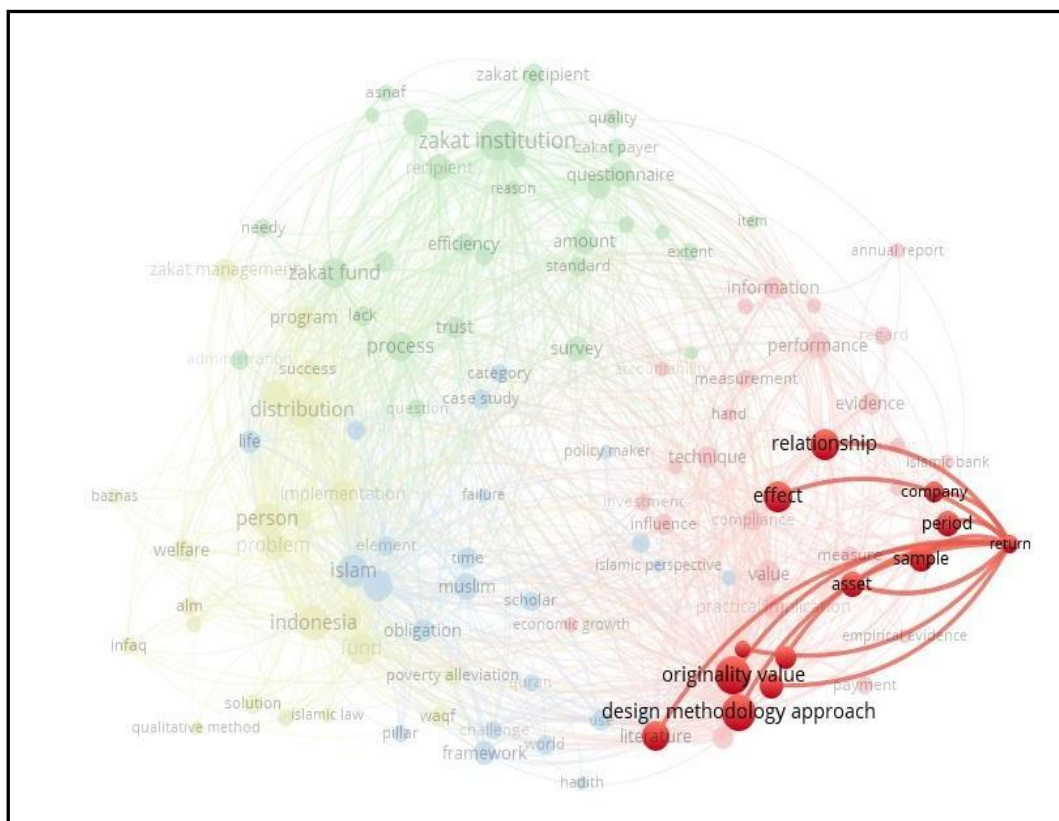


Figure 6: The VOSViewer Visualisation for the Return Category

The return category in zakat management comprises of sub-category for relationship, effect on zakat, company, period, sample, asset, empirical study, author, value, originality, theory, design methodology, approach and literature. All of these category are in one cluster that is represented in red colour.

Zakat Management Category

For zakat management, the category emerges from three main cluster that are red, yellow and green clusters. The red cluster represent the link between zakat management and performance. The link to the green clusters involves the link of zakat management to zakat institutions, recipient, efficiency, amount, of the zakat fund, process or procedural state and needy. Whilst, the yellow cluster represent the link between zakat management and categories for zakat distribution, implementation, person, problem, Indonesia (including author and state case studies) and zakat fund.

The zakat management category linked to the zakat performance. The outcome of the zakat management depend on the performance of the zakat institutions in delivering zakat distribution to the *asnaf* and zakat collection from the zakat payers. The important of zakat management is uniquely being observed in terms of the performance of the zakat institutions in delivering the zakat money to the *asnaf*, development of the *asnaf* children and actions taken to *asnaf* in terms of social accountability on behalf of the public spheres especially the zakat payers. The role of zakat management also support the distribution systems in terms of providing benefits to the social, economic and alleviating poverty among the *asnaf* community. The deliverance of the zakat management is deemed indispensable in the zakat institutions and this has to be enhanced from time to time.

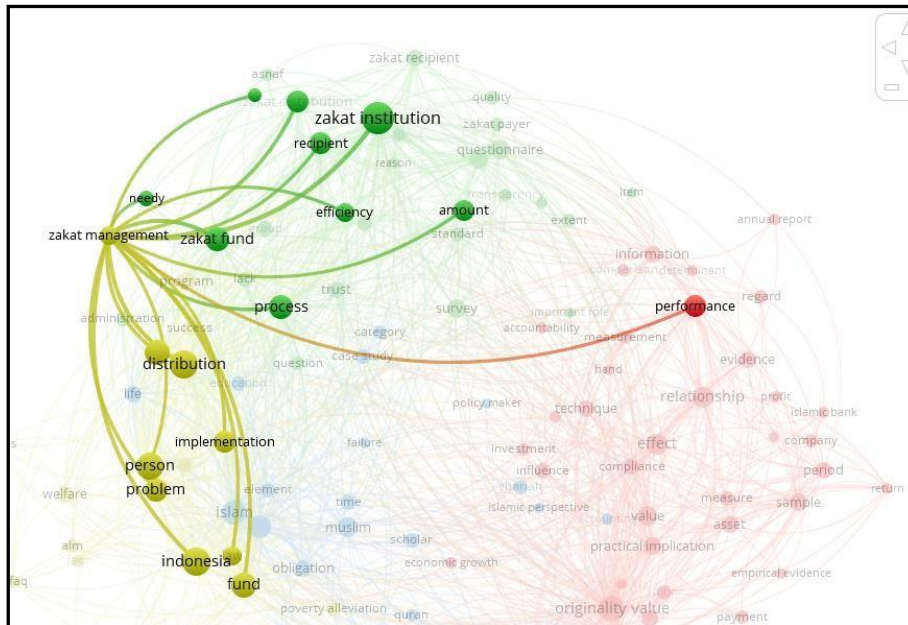


Figure 7: The VOSViewer Visualisation for the Zakat Management Category

The zakat management category comprises of the relevant sub-category of needy, zakat fund, zakat institutions, *asnaf*, recipient, efficiency, amount, process, performance, distribution, implementation, person, problem and fund.

Effect Category

The effect category in zakat management involved four main clusters and this represents the imperative action need to be considered in delivering beneficial actions for the underprivileged people.

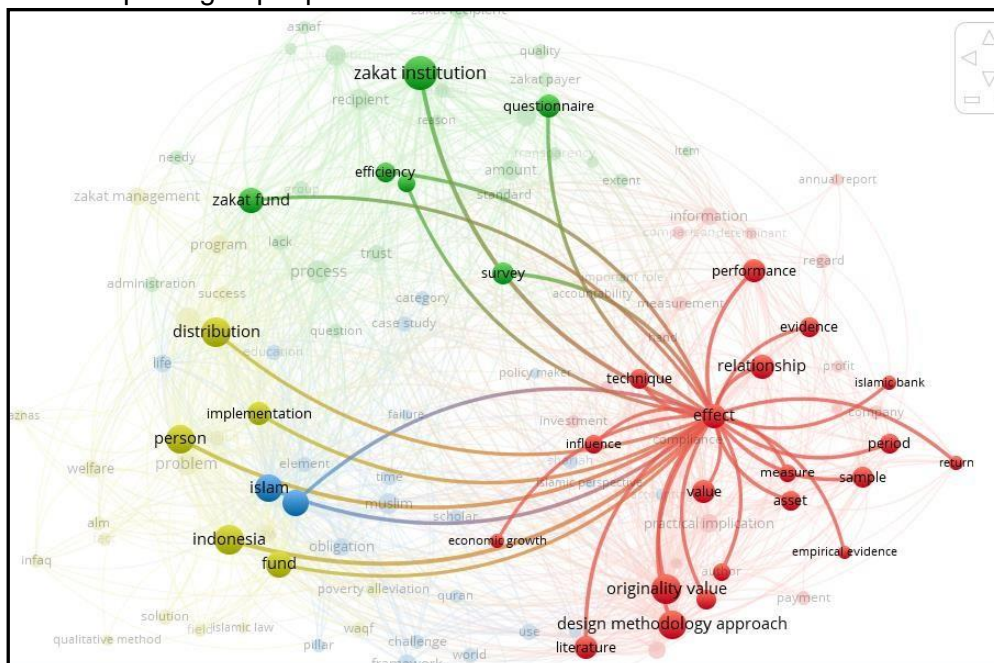


Figure 8: The VOSViewer Visualisation for the Effect Category

The effect category connected with the sub-categories in four main clusters that are related to the methodological, funds, Islam and zakat institutions themes. This indirectly reflect the significant connection of effect category to other sub-category and this has to be highlighted in the zakat management for zakat institutions.

Framework Category

Interestingly, the framework category had emancipated a wider perspectives pertaining to the constructing and developing zakat framework from the Islamic Shariah Law position. This is due to the concern based on the religious perspectives that has to be based on the truly Islamic philosophical stances in the zakat research. The zakat concerns the Shariah Law stipulated in the Al-Quran and Hadis that cannot be negotiated and by doing the good deeds as well refrain from doing the bad. The halal and haram, and the dos and don'ts stated in the Al-Quran, hadis, Ijma' and Qiyas has to be considered in framing the zakat methodological issues.

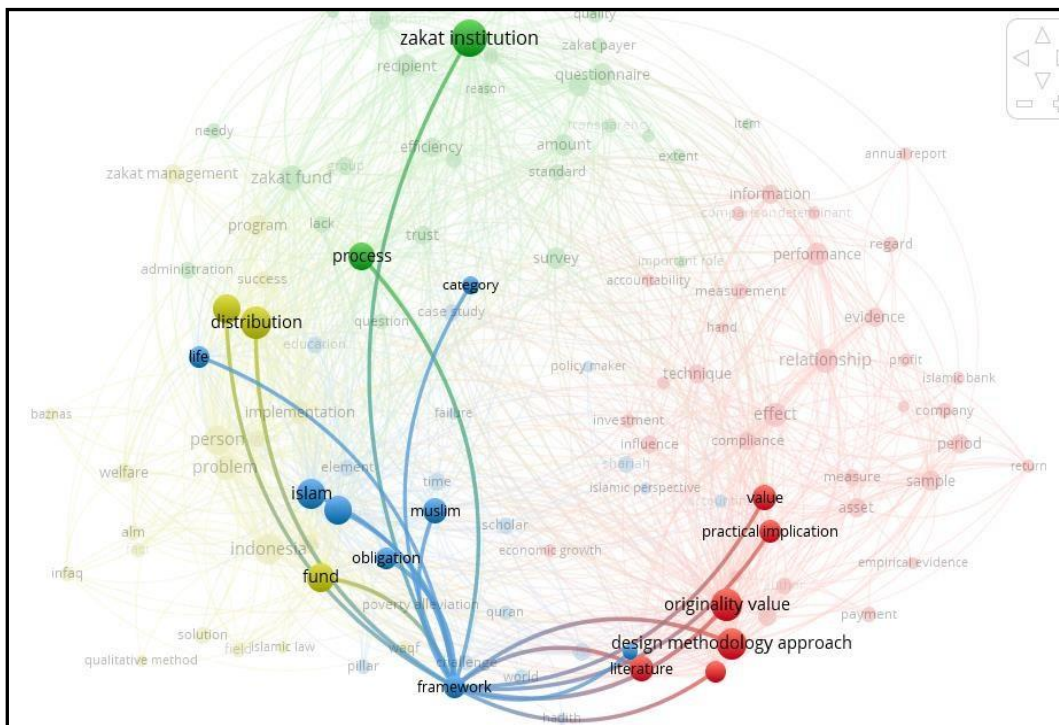


Figure 9: The VOSViewer Visualisation for the Framework Category

Thus, the framework category reflects the essentiality of the zakat management in zakat institutions as an authentication pertaining to the zakat research area.

Discussion and Future Research Directions

The content analysis from the VosViewer Bibliometric Analysis has involved the analysis of 322 articles based on the titles and abstracts for each articles. The study has identified four main clusters that are related to the methodological approach and effect (red colour link), distribution (blue colour link), zakat institutions (green colour link) and Islamic law (yellow colour link).

Further content analysis on the 322 articles has been conducted in evaluating the similarity of the categories in the full texts. The full-texts of 322 articles has been evaluated and analysed by using NVivo 8 software package that identified three main patterns that are zakat management and governance, zakat monitoring and human relations and Islamic ethical issues [22]. The patterns are reflected in the clustering themes identified earlier by using the VOSViewer Bibliometric Analysis.

By comparing these content analysis results, the key findings of zakat management highlights the zakat institutions, methodological stances, Islamic issues and ethical issues. Indeed, the content analysis is parallel to the VOSViewer Bibliometric Analysis to attain the gap in the zakat research area [4, 6, 8].

The key findings of the study include the analytical discussion of the four clusters and various sub-categories that constitute the zakat management. The study signifies

four main categories that are Islam, return, zakat management and effect as the core elements highlighted in the zakat management research. The discussion on the zakat returns indirectly relates to the zakat performance that is the priority in the zakat management condition. The zakat payers, the top level of zakat institutions and government that Religious State Authority concerns with the return on the investments of the zakat money so that the wealth can be distributed back to the *asnaf* and Islamic community [10, 30-34]. This can be the important research area to be undertaken and focused into for the benefits of the socio-economic systems that bounded in the Islamic Shariah Law.

Additionally, the theoretical and conceptual research significant dominant based on the strategy and return on financial investment [35-37]. The key research gaps incorporates the zakat management for distribution and collection of zakat money, and zakat investment for earning high return based on Shariah Investments Compliance. The findings suggest the future research would merge the in-depth understanding of the application of zakat management and modelling analysis to enrich the zakat performance as a whole.

Conclusion

We would like to thank Lembaga Zakat Negeri Kedah (LZNK) and Institute of Zakat Research and Innovation (IPIZ) Universiti Utara Malaysia for granting the Research Grant (S/O code: 14286) and support to make this research feasible.

Conclusion

Systematic Literature Review and Bibliometric Analysis had assisted in bridging the link between the zakat management issues and zakat institutions in the Islamic social sphere. By undertaking a concise and meticulous review, the missing link in the zakat management research had been highlighted in four main clusters that are methodological approach and effect, distribution, zakat institutions and Islamic law. The link of each individual clusters are based on the analysis of 322 full-texts articles that have been classified in the early stage of the methodological process. With the clarification from the analysis, the future research on zakat can be based on these four clusters that may lead to the alleviating of poverty among the *asnaf* and strengthen the performance of zakat management process through the deliverance of good governance, human relations and reinforcement noble ethical and socio-economic construction of the Islamic society founded in constructive Islamic eco-system.

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