A Systematic Literature Review on *Zakat*

Nurul 'Iffah M A Zaaba[*], Rusni Hassan

IIUM Institute of Islamic Banking and Finance, Kuala Lumpur, Malaysia

[*]*Corresponding author: iffahzaaba@gmail.com*

Abstract

Although *zakat* is an extremely studied topic in Islamic Social Finance, a systematic, comprehensive, and diverse review in the domain of zakat is lacking. This paper attempts to conduct a systematic review on the status of *zakat* literature, taking Malaysia as a case study. The article searched on the Scopus database and identified sixty-three (63) related studies. However, only thirty-one (31) studies throughout 2009-2020 met the criteria set for the study. This study examined several aspects of literature review which include research type, research approach and subject area. The outcome of this article is to provide direction for future studies.

Keywords: zakat, systematic literature review, Scopus, ATLAS.ti, Malaysia

1. Introduction

Previous literature is essential for the generation of new knowledge. Researchers conduct literature to analyze, interpret and critically evaluate the existing body of knowledge. The process enables them to identify patterns of previous results, comprehend the depth and details of the existing knowledge, and identify gaps for future research (Mohamed Shaffril et al., 2020).

Researchers usually performed the traditional way to conduct literature review, with a broad scope and do not follow a standardized methodology (Brown University Library, n.d.). In contrast to the traditional way of doing the literature review, currently, another alternative is available which is systematic literature review (SLR). According to Lame (2019), SLR is a way of reviewing literature that is transparent and reproducible. Moreover, it adheres to a planned and pre-defined procedure that requires rigorous methods to ensure the results are trustworthy (Munn et al., 2018). It is important to note that this type of review is firstly and frequently used in the healthcare studies. Yet, the SLR can be expanded and utilized on other field of studies (Kraus et al., 2020) since it has many advantages over the traditional literature review (Akobeng, 2005).

In the context of Islamic Social Finance (ISF), research on *zakat* has been popular, particularly in Malaysia. *Zakat* related issues are intensely and continuously debated by researchers year-over-year (Johari et al., 2014) especially with the advancement of ISF (Kuanova et al., 2021). However, not many research articles in *zakat* have claimed the 'systematic research' label so far. To address the scarcity in systematic research of *zakat* literature, this study utilized the Scopus database. This is due to Scopus database being regarded as an important database in academic research and currently the leading indexing database (Potts, 2020).

The objective of this study is to provide a map based on the gaps of previous literature on *zakat*. Thus, to meet the objective of the study, a systematic review of the literature on *zakat* is conducted by addressing three important research questions (RQ); RQ1: What is the frequent research approach used? RQ2: What is the frequent subject area? and RQ3: What is the frequent source title? The findings of this study are significant in providing direction for future research in *zakat*.

2. Methodology

This study adopts a descriptive analysis based on SLR search on *zakat* for a period of twelve years from 2009 to 2020 from the Scopus database. Following the search, thirty-one (31) articles were gathered. The review focuses specifically on the articles written in *zakat* which is classified into three categories, namely *zakat* management, *zakat* collection and *zakat* distribution. The classifications are made based on the content of the articles. The descriptive analysis of this study will also highlight the general trend of the journal reviewed. The data obtained from the articles will then be coded through ATLAS.ti software (version 8.0) for documentation and analysis process. ATLAS.ti software is commonly used by researchers to uncover and systematically analyze complex phenomena hidden in unstructured data such as in text (Friese, 2021). The software provides tools that let the user locate, code, and annotate findings in primary data material, to weigh and evaluate their importance, and to visualize the often complex relations between them (Payambarpour, 2013).

According to Jayakrishnan et al. (2019), there are six steps in conducting the SLR. It begins with selecting a topic and searching the literature. Next, the argument is developed, then followed by survey and critical review of the literature. Lastly, writing the review. Table 1 below depicts the steps in the SLR process.

Table 1: The Systematic Literature Review Process

Step	Process	Justification
1	Select a topic	The topic for this paper focuses on *zakat* in Malaysia.
2	Search the literature	Various keywords are utilized to compile the articles published in Scopus.
3	Develop the argument	Research questions are designed to be answered by the review.
4	Survey the literature	Literature is surveyed for publication between 2009 and 2020 (twelve [12] years) on *zakat*, Islamic tax, Islamic levy and tithe.
5	Critical review	Excluding and including studies that related to *zakat* based on the research questions.
6	Review writing	Address the knowledge gaps and provide recommendation.

Source: Jayakrishnan et al. (2019)

The review process was initiated in early 2021 which started with the selection of the topic (*zakat*) and identifying the keywords used in the search process. Based on previous studies (Abdul Manan et al., 2011; Abdullah et al., 2015; Abidin et al., 2014; Htay and Salman, 2014; Rahman et al., 2012; Saad and Haniffa, 2014; Wahab and Rahman, 2011; Wahid et al., 2008; Wan Abdullah et al., 2013), keywords related and similar to *zakat* were used, as in Table 2. Abdul Manan et al. (2011), Rahman et al. (2012) and Wahid et al. (2008) used the word tithe in their study of *zakat*, meanwhile Abdullah et al. (2015) and Abidin et al. (2014) coupled *zakat* with the term Islamic tax. On the other hand, Htay and Salman (2014) and Wan Abdullah et al. (2013) defined *zakat* as an Islamic levy in their papers.

Table 2: Keywords and Searching Information Strategy

Database	Search string
Scopus	TITLE-ABS-KEY ("*zakah*" OR "*zakat*")
	TITLE-ABS-KEY ("Islamic tax")
	TITLE-ABS-KEY ("Islamic levy")
	TITLE-ABS-KEY ("tithe")

Then, research questions are designed to guide the research. Next, the literature is surveyed. The exclusion and inclusion are pre-determined. First, the type of literature to be included is only journal articles. Second, the search focused only on English publication. Third, in line with the objective of the study, only studies conducted in Malaysia are included in the review since the purpose of the study is to discover what are the frequent *zakat* research that were conducted in Malaysia. The inclusion and exclusion criteria are detailed in Table 3 and these criteria are used in the process of screening and identifying the relevant journal articles. Only Open Access journals are chosen for the study because it is free to access (McCullough, 2018) and it is easily accessible within Scopus database via the 'Browse Sources' interface (Beatty, 2015; Qureshi et al., 2020)

Table 3: The Inclusion and Exclusion Criteria

Criterion	Inclusion	Exclusion
Access	Open Access only	Gold, Hybrid Gold, Bronze, Green
Document type	Article only	Conference paper, book chapter, review, book, conference review, editorial
Publication stage	Final	Article in Press
Country or territory	Only Malaysia	Other countries
Source type	Journal only	Conference proceeding, book, book series, trade journal
Language	English	Non-English
Availability	Available online	Not available
Subject	Related to *zakat*	Not related to *zakat*

Articles that fulfilled the criteria of selection were evaluated and analyzed. Extraction of data was done after going through the abstracts, followed by skimming through the full articles (in-depth) to determine the research approach and subject area of each article.

3. Main Results

Sixty-three (63) articles published between 2009 and 2020 which were related to *zakat* were extracted from the search of the Scopus database. However, only thirty-one (31) articles met the selection criteria of this review. The use of the Preferred Reporting Items for Systematic reviews and Meta-Analyzes (PRISMA) was adapted in this study (Chuah and Thurusamry, 2021; Hazira et al., 2021; Liberati et al., 2009; Moher et al., 2015). PRISMA is a set of components that can be used in systematic review (Preferred Reporting Items for Systematic Reviews and Meta-Analyses, 2020).

Figure 1 shows one of the examples on the search of Scopus database with the inclusion or exclusion criteria. PRISMA diagram in Figure 2 (following page) describes the search process and the selection of the 31 articles based on the set criteria.

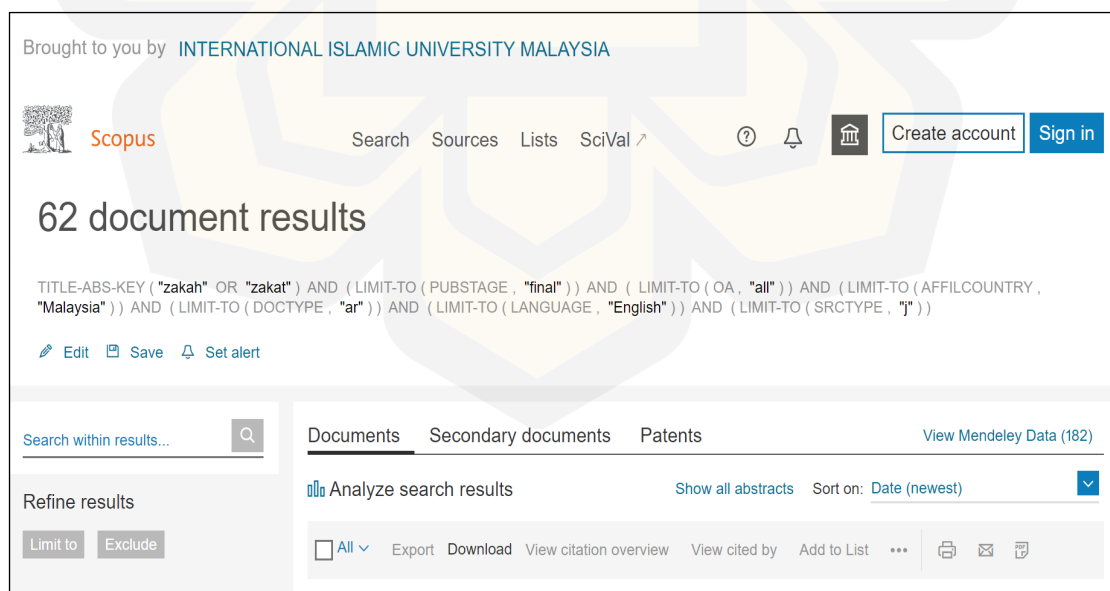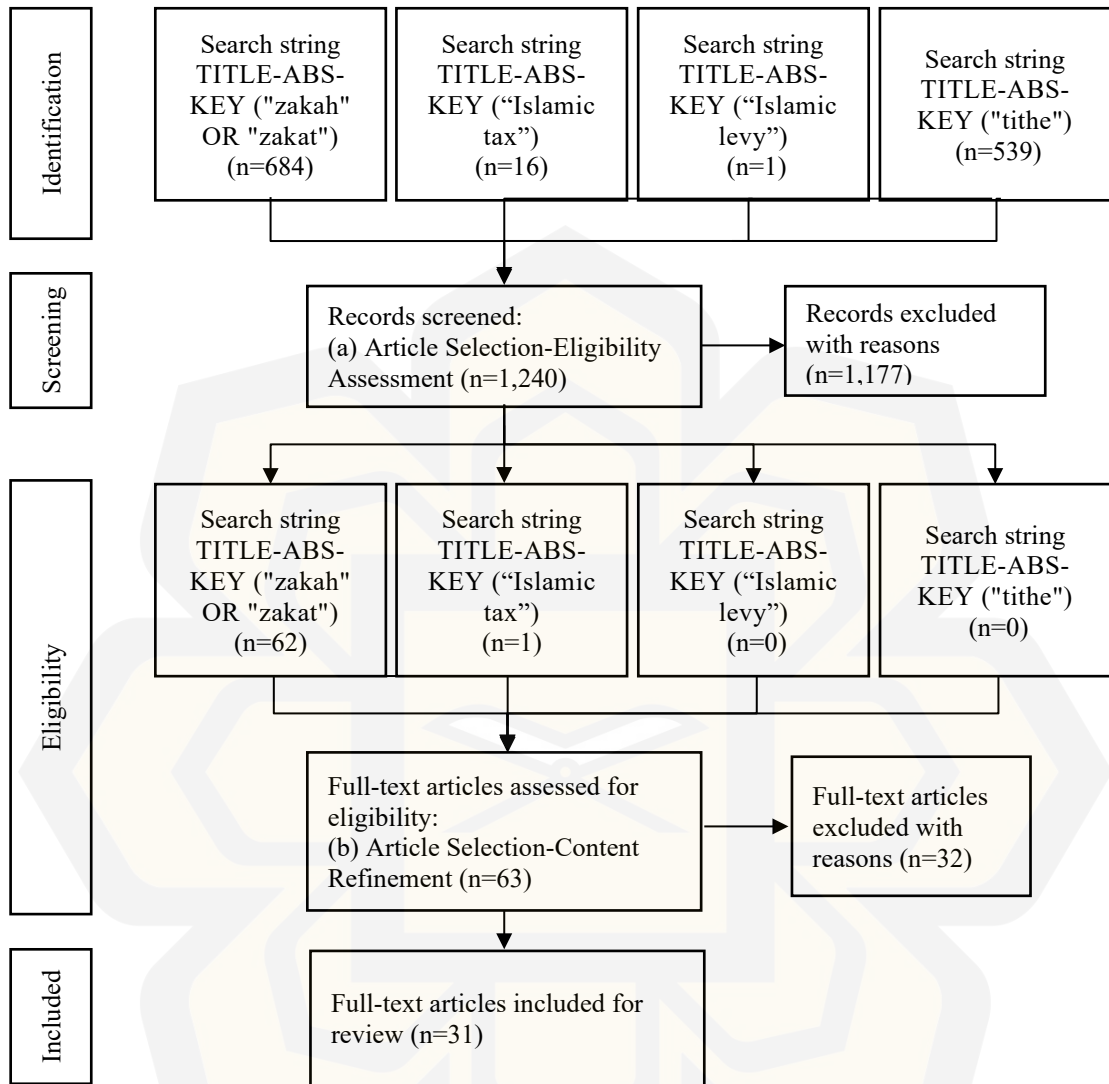Figure 1: Scopus Website with Inclusion and Exclusion Criteria

Figure 2: Preferred Reporting Items for Systematic Review and Meta-Analyzes (PRISMA) Diagram

Identification

| Search string TITLE-ABS-KEY ("zakah" OR "zakat") (n=684) | Search string TITLE-ABS-KEY ("Islamic tax") (n=16) | Search string TITLE-ABS-KEY ("Islamic levy") (n=1) | Search string TITLE-ABS-KEY ("tithe") (n=539) |

Screening

Records screened:
(a) Article Selection-Eligibility Assessment (n=1,240) → Records excluded with reasons (n=1,177)

Eligibility

| Search string TITLE-ABS-KEY ("zakah" OR "zakat") (n=62) | Search string TITLE-ABS-KEY ("Islamic tax") (n=1) | Search string TITLE-ABS-KEY ("Islamic levy") (n=0) | Search string TITLE-ABS-KEY ("tithe") (n=0) |

Full-text articles assessed for eligibility:
(b) Article Selection-Content Refinement (n=63) → Full-text articles excluded with reasons (n=32)

Included

Full-text articles included for review (n=31)

Process adopted from (Preferred Reporting Items for Systematic Reviews and Meta-Analyses, 2020)

Following the selection process, all the 31 articles were downloaded and organized in ATLAS.ti software (version 8.0). The following Figure 3 shows the interface of ATLAS.ti showing the documents that were used in this study.

Figure 3: List of Documents in ATLAS.ti (version 8.0) Software

ID ▲	Name
D 1	Sarif (2020) - THE ADVANCEMENT OF ZAKAT INSTITUTION IN MALAYSIAN POST ISLAMIC REVIVALISM ERA~
D 2	Adnan (2019) - The potential for implementing microfinancing from the zakat fund in malaysia
D 3	Shaharuddin (2019) - The relationship between impact of zakat distribution and religious practice among...
D 4	Hasan (2019) - A proposed human resource management model for zakat institutions in Malaysia
D 5	Aripin (2019) - Zakat houses design and planning (Quality and standard) from shariah perspective
D 6	Abashah (2018) - The impact of attitude and subjective norms towards zakat compliance behavior in Mala...
D 7	Doktoralina (2018) - Investment of Zakat Fund in Malaysia
D 8	Samargandi (2018) - Can disclosure practices and stakeholder management influence zakat payers' trust?...
D 9	Radzi (2017) - Educational Equity for Malaysian Urban Poor Muslim
D 10	Mikail (2017) - Utilisation of zakāh and waqf fund in micro-takāful models in Malaysia: an exploratory study
D 11	Abd. Wahab (2017) - Towards developing service quality index for zakat institutions
D 12	Mohd Ali (2015) - The effectiveness of Zakat in reducing poverty incident: An analysis in Kelantan, Malaysia
D 13	Abidin (2014) - Evaluating corporate reporting on the internet: The case of zakat institutions in Malaysia~
D 14	Zakaria (2014) - The influence of human needs in the perspective of Maqasid al-Syari'ah on Zakat distributi...
D 15	Hamat (2014) - Sustainable zakat accounting in Malaysia: An analysis
D 16	Said (2014) - Effectiveness of capital assistance programme: Evidence from Malaysia
D 17	Rahman (2014) - The inconsistency of assessing agricultural zakat
D 18	Rom (2012) - Financial protection for the poor in Malaysia: Role of zakah and micro-takaful
D 19	Abd. Wahab (2011) - A framework to analyse the efficiency and governance of zakat institutions
D 20	Mohit (2011) - Social housing programme of Selangor Zakat Board of Malaysia and housing satisfaction
D 21	Bidin (2009) - Predicting compliance intention on zakah on employment income in malaysia: An applicatio...
D 22	Zakaria (2019) - Governance and efficiency of Zakah distributions based on the dire necessities of Maqasid...
D 23	Dahlan Ibrahim (2019) - The Development of an Entrepreneurship Index for Low-Income Households Cen...~
D 24	Raflis (2019) - Assessing Strategic Orientation and Mosques Performance
D 25	Basir (2017) - Malaysian Islamic quality management system MS1900: An implementation steps at Malacca...
D 26	Ries Ahmed (2016) - Zakat and Accounting Valuation Model
D 27	Rahim Khamis (2015) - Does Law Enforcement Influence Compliance Behaviour of Business Zakat among...~
D 28	Johari (2014) - The importance of zakat distribution and urban-rural poverty incidence among Muallaf (ne...
D 29	Zakaria (2014) - Effects of human needs based on the integration of needs as stipulated in maqasid syaria...
D 30	Johari (2014) - Zakat Distribution and Programme for Sustaining Muallaf Belief and
D 31	Idris (2012) - Islamic religiosity measurement and its relationship with business income zakat compliance b...

Figure 4 below shows the Word Cloud or a detailed list of word frequencies generated from the software after all the 31 articles were imported into the software. It shows that the word '*zakat*' is the most frequent word with 3,234 counts, *zakat* being the main subject area of the articles with Malaysia being the second highest hit with 872 words.

Figure 4: Word Cloud Generated from ATLAS.ti (version 8.0) Software

3.1 Number of publications by year

Table 4 presents the distribution of articles by year. It shows that the number of articles published per year varies from 1 to 7, and most articles published in the year 2014 (7) and 2019 (7).

Table 4: Number of Publication by Year

Year of Publication	Number of Articles
2009	1
2011	2
2012	2
2013	1
2014	7
2015	2
2016	1
2017	4
2018	3
2019	7
2020	1
TOTAL	31

3.2 Research types of each publication

Table 5 shows the types of research used for every article published. According to Bougie and Sekaran (2020), there are three commonly used types of research; exploratory, descriptive and causal research. Exploratory research is developed under one of these four conditions: first, not much known about a particular phenomenon, second, existing research results are unclear, third, the domain is highly complex and lastly, there is not enough theory available. Moreover, this type of research often relies on qualitative approach to gather data. Descriptive research attempts to describe the researcher's topic of interest. Both qualitative and quantitative approaches can be used in this type of research. Causal research attempts to test whether one variable causes another variable to change. Table 5 shows descriptive is the most common type of research used while causal research the least.

Table 5: Research Types of Each Publication

Year of Publication	Research Types			Total
	Exploratory	Descriptive	Causal	
2009	0	1	0	1
2011	0	2	0	2
2012	0	1	1	2
2013	0	1	0	1
2014	0	5	2	7
2015	0	1	1	2
2016	0	1	0	1
2017	3	1	0	4
2018	1	0	2	3
2019	3	3	1	7
2020	0	1	0	1
TOTAL	7	17	7	31

3.3 Research approches of each publication

According to Bougie and Sekaran (2020), there are two approaches that can be employed to answer research questions. The approaches can be either qualitative (subjective approach) or quantitative (numerical analysis). On the other hand, a combination of both approaches or mixed methods are employed when the research questions cannot be answered by either approaches alone.

Table 6: Research Approaches of Each Publication

Year of Publication	Research Approaches		Total
	Qualitative	Quantitative	
2009	0	1	1
2011	1	1	2
2012	0	2	2
2013	1	0	1
2014	3	4	7
2015	0	2	2
2016	1	0	1
2017	3	1	4
2018	0	3	3
2019	2	5	7
2020	1	0	1
TOTAL	12	19	31

Table 6 above shows that quantitative is the most frequent approach used in *zakat* study. All articles which employed quantitative approach used a single method, which is questionnaire. However, their number of respondents varies, and ranges from 12 to 800 respondents. On the other hand, for qualitative approach, researchers employed the following methods; library study, content analysis or interview. There was only one article which employed focus group discussion. The study finds that there was not a single article that employed mixed method approach. It can be concluded that this particular approach is not much explored in *zakat* literature.

3.4 Subject area of articles

Table 7 shows the subject are for each written article. According to Noor and Che (2007), *zakat* institutions need to manage *zakat* funds profesionally in accordance to *syarak* (Islamic law) thus subsquently, increase the confidence of *zakat* payers towards the *zakat* institutions. Ultimately, *zakat* will benefit the *asnaf* (*zakat* beneficiaries) and hopefully, eventually they become *zakat* payers. Thus, the subjects of the article in zakat are divided into three; *zakat* management, collection and distribution.

Table 7: Subject Area of Articles

Subject of Article	Years of Publication											Total
	2009	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
Management	0	1	0	0	2	0	1	2	1	3	1	11
Collection	1	0	1	1	0	1	0	0	2	0	0	6
Distribution	0	1	1	0	5	1	0	2	0	4	0	14
Total	1	2	2	1	7	2	1	4	3	7	1	31

Table above shows the most frequent subject area in *zakat* was *zakat* distribution since it was the end product of *zakat* management. Relatively however, studies on *zakat* collection was not much explored compared to *zakat* management and distribution.

3.5 Source title of articles
Table 8 shows the source title (journal publication) of each written article. This shows the journals which are most frequent in publishing *zakat* literature available in the Scopus database.

Table 8: Source Title of Articles

Source Title/Journal Publication	Frequency
Jurnal Pengurusan	4
Asian Social Science	3
Global Journal Al-Thaqafah (GJAT)	2
Journal of Islamic Accounting and Business Research	2
ISRA International Journal of Islamic Finance	2
Humanities & Social Sciences Reviews	2

Other source title is not included in the Table since it has only one article each. Future *zakat* researchers may consider pursueing these journal titles since they are the journals which publish *zakat* literature the most.

3.6 List of the most productive contributors
There are total of 106 authors contributed to the 31 articles, published between 2009 and 2020. Based on Table 9, there are 4 authors who published 3 articles and 5 authors who published 2 articles. Future researchers may find other articles written by these authors since they have been writing on *zakat* in source titles in Scopus. On the other hand, other authors only published one article each.

Table 9: List of the Most Productive Contributors

Author	Number of Publication
Ahmad Fahme Mohd Ali	3
Fuadah Johari	3
Maheran Zakaria	3
Muhammad Ridhwan Ab. Aziz	3
Kamil Md Idris	2
Norazlina Abd. Wahab	2
Ram Al Jaffri Saad	2
Zahri Hamat	2
Zainol Bidin	2

4. Conclusion

Although Scopus database is one of the leading databases in Malaysia, *zakat* literature is not that much published in this database. Thus, it is suggested that future researchers to publish their works in the Scopus database so that other researchers can rely on this database for *zakat* literature. In addition, it is also suggested that their works to be made available online via open access so that future researchers can refer to their articles without constraint. Despite addressing the important issues on *zakat* literature, this study has its limitation. The study limits its review to open access articles and articles published only in the Scopus database. Future researchers hence can include other databases and add on articles other than the open access articles.

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