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Impediments to Optimizing Zakat Collection in Malaysia: A Bibliometric Analysis of Scholarly Literature (2011-2025)

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ABSTRACT

This study presents a comprehensive bibliometric analysis of scholarly literature on impediments to optimizing zakat collection in Malaysia from 2011 to 2025. Through systematic analysis of 52 peer-reviewed articles sourced from Google Scholar, this research identifies key thematic areas, prolific authors, publication trends, and citation patterns within the field. The findings reveal six major impediment categories: governance and transparency issues (36.5% of literature), distribution and *asnaf* challenges (36.5%), administrative and structural barriers (61.5%), technology and digital transformation challenges (26.9%), compliance and trust deficits (25.0%), and collection mechanism inefficiencies (15.4%). The analysis shows a significant surge in research output from 2020 onwards, with 33 publications (63.5%) appearing in the last five years, indicating growing academic interest in zakat optimization. The most influential work, Wahab and Rahman's (2011) governance framework, has garnered 492 citations, establishing the foundational importance of institutional governance in zakat management. This study provides valuable insights for policymakers, zakat institutions, and researchers seeking to understand the multifaceted challenges facing zakat collection optimization in Malaysia.

1. Introduction

Zakat, as one of the five pillars of Islam, represents a fundamental mechanism for wealth redistribution and social welfare in Muslim societies. In Malaysia, zakat collection has evolved into a sophisticated institutional framework, with each state maintaining its own zakat administration under the jurisdiction of respective State Islamic Religious Councils (SIRCs).

Zakat, an essential instrument in redistributing wealth, has a positive impact on the economy and also on poverty alleviation. A study by Choiriyah et al., (2020) has shown that in 28 provinces in Indonesia, from 2017 to 2018, poverty headcount is negatively and significantly influenced by impactful zakat programs. In another study by Akram and Muhammad (2014), zakat disbursement at government level contributed positively to poverty alleviation in the short and long run in

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Pakistan. This shows how zakat, a faith-based instrument, is fulfilling its purpose in lowering down poverty levels.

As for the situation in Malaysia, in a study conducted by Noor Haslan et al. (2025), they have collected and collated data of zakat collection from 2011 to 2024 on a state-level, giving a comprehensive picture of zakat trend in Malaysia and reflecting the importance of this study. The study found that there are significant gaps between the actual collection and potential collection of zakat in Malaysia. On a relative level to population, Selangor, being the economic hub in Malaysia, is not the top zakat collector in Malaysia, but Kelantan, a Muslim-dominant and least developed state compared to Selangor, is the higher zakat collector in Malaysia, successively. Despite so, it is only at 35% of the zakat that could be collected, showing immense potential that could further drive economic growth in the state, as well as the country.

Despite significant progress in zakat management and collection over the past decades, optimizing zakat collection remains a persistent challenge that has attracted considerable scholarly attention. The study by Noor Haslan et al. (2025) highlight the importance of this study to shed light on the obstacles faced in improving zakat collection.

The Malaysian zakat system faces multifaceted impediments ranging from governance and administrative inefficiencies to technological limitations and compliance issues. Understanding these impediments is crucial for developing effective strategies to enhance zakat collection and, consequently, maximize its potential for poverty alleviation and economic development. This study employs bibliometric analysis to systematically examine the scholarly literature on zakat collection impediments in Malaysia, providing a comprehensive overview of research trends, key themes, and influential works in this domain.

The primary objectives of this research are threefold: first, to identify and analyse publication trends in zakat collection impediments research in Malaysia; second, to map the thematic landscape of zakat collection impediments identified in the literature; and third, to highlight the most influential works and authors contributing to this field. By synthesizing findings from 52 peer-reviewed articles published between 2011 and 2025, this study aims to provide valuable insights for policymakers, zakat institutions, and researchers seeking to advance zakat optimization efforts in Malaysia.

2. Literature Review

2.1. Zakat

Zakat is an Islamic social finance instrument, which has been made mandatory for Muslims who are financially able to pay a certain percentage of their wealth (according to type of wealth) to the *Amil*, the zakat collector (Mohsin, 2015). The purpose of zakat is for redistribution of wealth, from those who have to those who do not have, ultimately leading to poverty alleviation (Ma and Sukmana, 2025). This has been revealed to the Prophet S.A.W. in the Quran 9:60:

> *"Zakat expenditures are only for the poor and for the needy and for those employed for it and for bringing hearts together [for Islam] and for freeing captives [or slaves] and for those in debt and for the cause of Allah and for the [stranded] traveler - an obligation [imposed] by Allah. And Allah is Knowing and Wise."*

To show the benefits of zakat in an economy, we will turn to empirical studies which focus on the impact of zakat on the economy. According to Pratama (2023), the study showed that in 2018, the performance of zakat institutions and their impacts on the zakat beneficiaries negatively and significantly impact multidimensional poverty. This means that with an increase of one percent of the zakat institutions' performance, a 0.76 percent reduction in multidimensional poverty can be observed. In another study by Karuni (2020), the results of the study have shown that zakat has a significantly positive impact on all three components of HDI, namely life expectancy, mean years of schooling and income. Another study conducted by Shaukat and Zhu (2020) resulted in zakat to be significantly and positively impactful toward economic growth in transitioning economies.

2.2. Underlying Theories on Zakat Studies

The theoretical foundation of zakat collection optimization draws from multiple disciplinary perspectives, including institutional theory, stakeholder theory, and regulatory compliance theory. The optimization of zakat collection can be conceptualized as a dynamic nexus governed by the interplay of institutional legitimacy, constituent alignment, and legal enforceability. From the perspective of institutional theory, zakat management authorities adapt to coercive, mimetic, and normative pressures within their socio-religious environments adopting modern fintech infrastructure, standardized accounting frameworks, and professional management practices to secure organizational legitimacy and structural survival. Complementing this framework, stakeholder theory asserts that maximizing collection yields requires balancing and satisfying the divergent expectations of heterogeneous constituent groups by demonstrating accountability to *muzakki* (donors) through transparent reporting and addressing the socio-economic needs of *mustahik* (beneficiaries), institutions build the relational capital and public trust necessary to drive sustained voluntary compliance. Furthermore, regulatory compliance theory posits that formal statutory frameworks, strict Shariah governance, and mandatory disclosure requirements mitigate moral hazard and principal-agent frictions, serving as a critical signalling mechanism that elevates institutional credibility. Synthesizing these three paradigms demonstrates that optimizing zakat collection is not merely an operational challenge, but a strategic integration of legitimacy-seeking institutional structures, stakeholder value creation, and rigorous regulatory adherence.

Wahab and Rahman (2011) established a comprehensive framework for analysing zakat institution efficiency and governance, which has become the most cited work in this field. Their framework emphasizes the importance of accountability, transparency, and stakeholder engagement in enhancing zakat institution performance.

Sawmar and Mohammed (2021) extended this theoretical foundation by proposing a conceptual framework that links good governance practices to enhanced zakat compliance. Their work highlights the critical role of institutional trust in motivating zakat payment behaviour. Similarly, Nashwan et al. (2021) applied the socio-economic theory of regulatory compliance to examine zakat compliance behaviour, demonstrating how trust in zakat institutions significantly influences entrepreneurs' compliance decisions.

2.3. Zakat Administration in Malaysia

Malaysia's zakat administration operates under a unique federal-state structure, where each state maintains autonomy over zakat collection and distribution within its jurisdiction. This decentralized approach, while preserving state sovereignty over religious matters, has created challenges in standardization and coordination. Saad et al. (2023) examined zakat administration reformation efforts, identifying key areas requiring improvement to enhance revenue generation effectiveness.

The historical development of zakat institutions in Malaysia reflects a gradual evolution from traditional collection methods to modern administrative systems. Omar (2012), in a seminal work, analysed the roles of zakat institutions in poverty alleviation, establishing the foundation for understanding zakat distribution effectiveness. More recently, researchers have focused on the integration of technology and digital solutions to address longstanding administrative challenges. Evidently, according to Nor et al. (2025), their bibliometric study found that the publication trend on "zakat and digitalisation" has gradually rose from 2018 and peaked in 2024, with 58 publications. Similarly, Andriani et al. (2025) supports the findings where in 2018, due to the rise of fintech solutions and integration, publications on digitalisation in zakat field has risen. This is further amplified with the surge of Covid-19, whereby the global economy underwent rapid digitalisation, causing a rise in the publication of zakat and digitalisation.

2.4. Issues of Zakat Collection in Malaysia

There are several reasons as to why zakat collection in Malaysia has yet to reach its optimum level. According to literature, one of it is due to trust and transparency. According to Wahid et al. (2010), due to lack of transparency in disclosing information regarding zakat by the SIRCs, it has casted doubt on their ability in managing the zakat funds. A supporting study by Taha et al. (2017) found that information disclosure in the reports by SIRCs regarding collection and disbursements are often inconsistent and limited, where some states do not even provide such information for the public. In another paper, Sapingi et al. (2023) has found that there are deep concerns regarding information disclosed in the annual reports, where it was inadequate. Information was partial and incomplete, missing essential elements of a report. Other studies have found that disclosure of complete information in the annual financial reports would indirectly boost the trust of stakeholders toward SIRCs, which could indirectly lead to a boost in zakat collection (Ali et al., 2012; Saunah et al., 2014).

One possible solution to solve for this issue is the adoption of technology. To further enhance the information disclosure in reports and information transparency to public, adoption of blockchain technology is suggested by Nazeri et al., (2023). Adoption of blockchain could improve transparency, traceability and security of zakat transactions. This will enhance the performance, effectiveness and transparency of SIRCs. However, studies in this area where blockchain is adopted and the benefits are studies are still underexplored.

Another salient issue is zakat is being used as a complementary tool to support poverty reduction. A study conducted by Taha et al., (2017) has found that zakat is used as a tool for poverty reduction but not significantly improve the income of *asnaf*. *Asnaf* are happy to receive zakat support funds from SIRCs, however such amounts are not sufficient to be a life-changing support (Rosele et al., 2024). In another study, Sarif et al. (2024) found that traditionally, zakat was distributed for consumptive purposes, however, is less effective in poverty alleviation. Hence, their study emphasizes on the importance of productive zakat distribution which aims for income generation, and shown that in Malaysia, several authorities have allowed zakat for capitals and loans, albeit not all states. These studies which show that *asnaf* are mostly receiving consumptive zakat reflects that they are not being alleviated out of poverty through zakat, deepening distrust and raises credibility questions regarding zakat institutions in performing their tasks.

These studies show the issues surrounding zakat collection, obstructing their capability in achieving an optimum zakat collection, which ultimately affect the positive impacts that zakat could bring to the *asnaf*.

2.5. Bibliography Studies on Zakat Administration and Collection

There have been studies conducted by a number of researchers in the field using bibliometric analysis, however, from different perspectives and contexts. According to Mansyur and Rusanti

(2023), using keywords "Zakat" or "*Zakah*" or "Islamic Social Finance", they have found that, through 364 articles from Malaysia since 1997, and through 295 documents from Indonesia since 2008 via Scopus database, publication which contain the keywords "zakat" or "*zakah*" or "Islamic social finance" started to rise in 2009, and peaked in 2021 with a publication of 58 documents in Indonesia. In Malaysia, they also found that finance and covid-19 related studies have been on the rise, while poverty alleviation has been dropping.

Another study was conducted by Andriani et al., (2025) using bibliometric analysis on zakat institutions. They utilized "zakat institutions" or "zakat organisations" or "amil zakat" or "zakat management" as their keywords. 312 documents were collected through Scopus database for years from 2011 to 2024. As per the study by Mansyur and Rusanti (2023), Andriani et al. (2025) also found that in the year 2021, it was one of the peak years of publication in the field, which momentum started to pick up in 2018. There were four key thematic patterns from influential zakat studies. First, it was zakat management and efficiency, followed by institutional challenges and public trust, followed by role of digitalization and technological innovation and finally *muzakki* behaviour and compliance.

In another study using bibliometric analysis, factors affecting zakat payment was studied by Ali et al., (2024) using "zakat" or "*zakah*" as their keywords. 661 articles were collected from Scopus database and analysed. They found that the highest publication year was in 2023, totalling to 97 articles. Their findings also shown that the factors impacting zakat payment can be classified into three dimensions, namely individual, environmental and social. Individual dimension included ease of use, effort expectancy and motivation. Environmental dimension included facilitating conditions, firm-generated information and innovative sense. Social dimension included performance expectancy, knowledge, social influence, trust in zakat institutions, and zakat literacy.

Another study employing bibliometric analysis on determinants of zakat compliance behaviour was carried out by Alimusa et al. (2025). Utilizing "*zakah*" or "zakat" and "compliance" and "behaviour" as keywords, a total of 34 eligible articles were collected from Scopus and WoS indexed journals which were published between 2009 and 2025. The study found that publication peaked in 2018, with 5 publications recorded. Their study found that there are several determinants of zakat compliance behaviour that overlap between individuals and entrepreneurs which some of them are trust toward zakat institutions, faith and knowledge of zakat. A notable finding was that from individuals' perspectives, transparency and disclosure practice played a role in determining zakat compliance behaviour. Also, credibility of zakat institutions was also a factor affecting entrepreneurs.

As can be observed, these studies collected data from Scopus and WoS database, and also mostly had general keywords used such as "zakat" OR "*zakah*". Hence, a huge number of documents were collected for their analysis. Also, there were no geographical limitation being implemented in these studies, hence data collected from Indonesia and Malaysia being the prominent countries studying zakat field, and other countries as well. However, our study differs where more specific keywords were utilized and the study was limited to only Malaysia, making it more focused and relevant to Malaysia. Since we expect that publications were not of Scopus- and WoS-indexed, we broaden our scope to Google Scholar instead, enriching the study with more non-indexed articles.

3. Methodology

3.1 Data Collection

This study employs a systematic bibliometric analysis approach to examine scholarly literature on zakat collection impediments in Malaysia. Data was collected from Google Scholar, a comprehensive academic search engine indexing scholarly literature across multiple disciplines. The search strategy involved multiple keyword combinations including "zakat collection Malaysia", "zakat optimization", "zakat administration", "zakat compliance", "zakat governance" and "zakat challenges".

The search was conducted in February 2025, covering publications from 2011 to 2024. Initial searches yielded 60 articles, which were subsequently screened for relevance and quality. After removing duplicates and articles not directly related to zakat collection impediments in Malaysia, the final dataset comprised 50 peer-reviewed articles suitable for bibliometric analysis.

3.2. Analytical Framework

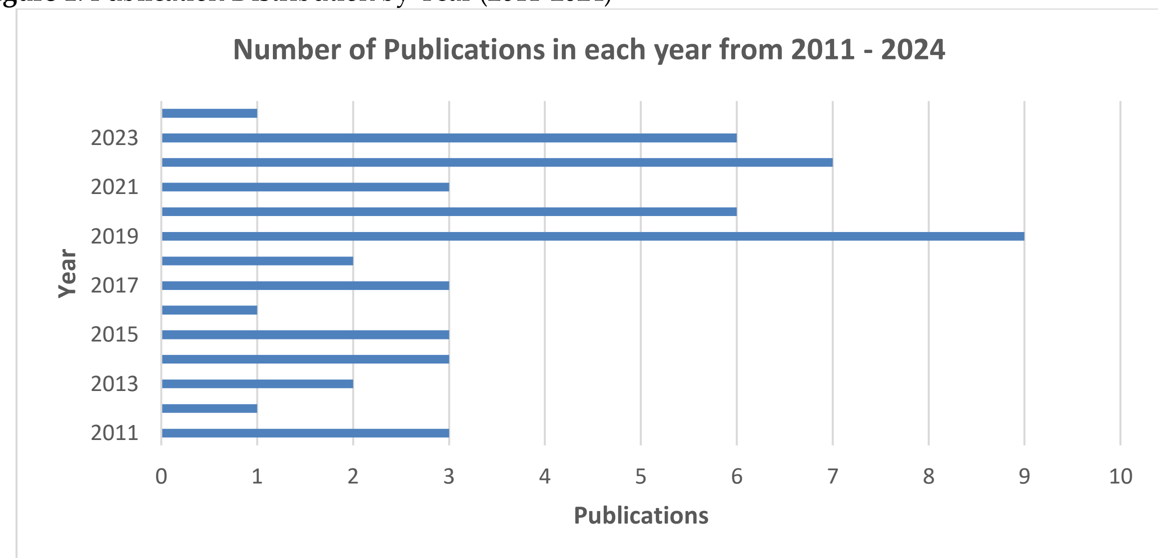
The bibliometric analysis employed both quantitative and qualitative approaches. Quantitative analysis examined publication trends over time, citation patterns, and author productivity metrics. Citation analysis was conducted to identify the most influential works, with citation counts serving as a proxy for academic impact. The h-index was calculated to assess the overall research productivity and citation impact of the dataset. Qualitative thematic analysis was conducted to identify and categorize the key impediments to zakat collection optimization. Keywords and abstracts were systematically analysed to classify each paper into thematic categories. This approach enabled the identification of six major impediment categories that form the basis of the thematic analysis presented in this study.

4. Bibliometric Analysis Results

4.1. Publication Trends

The analysis of publication trends reveals a significant growth in research on zakat collection impediments in Malaysia over the study period. Figure 1 illustrates the annual distribution of publications from 2011 to 2024. The data shows that 2019 was the peak publication year with 9 papers, followed by 2022 with 7 papers. Notably, 46% of all publications (23 papers) appeared in the last five years (2019-2024), indicating a surge in academic interest in this field.

Figure 1. Publication Distribution by Year (2011-2024)



4.2. Citation Analysis

The 50 analysed papers have accumulated a total of 3,218 citations, with an average of 64.36 citations per paper and a median of 28.5 citations. The citation distribution is highly skewed, with a small number of highly influential papers accounting for a significant proportion of total citations. The estimated h-index for this dataset is 18, indicating that 18 papers have received at least 18 citations each.

Table 1. Top 10 Most Cited Papers

Rank	Title/Authors	Year	Citations
1	A framework to analyse the efficiency and governance of zakat institutions (Wahab & Rahman)	2011	492
2	Zakat and waqf as instrument of Islamic wealth in poverty alleviation (Razak)	2020	274
3	Zakat and poverty alleviation: Roles of Zakat Institutions (Omar)	2012	261
4	Enhancing zakat compliance through good governance (Sawmar & Mohammed)	2021	238
5	The influence of religiosity on taxpayers' compliance attitudes (Mohdali & Pope)	2014	203
6	Role of zakat to eradicate poverty in Malaysia (Embong et al.)	2013	163
7	Determinants of efficiency of zakat institutions (Wahab & Rahman)	2013	136
8	Does trust in zakat institution enhance compliance? (Nashwan et al.)	2021	120
9	*Zakah* compliance in Muslim countries (Nashwan et al.)	2021	111
10	Financial inclusion through efficient zakat distribution (Yahaya & Ahmad)	2018	98

4.3. Thematic Analysis

The thematic analysis of the literature identified six major categories of impediments to zakat collection optimization in Malaysia. Table 3 presents the distribution of papers across these thematic categories. Administrative and Management Issues emerged as the most frequently addressed theme, appearing in 32 papers (61.5% of the literature), followed by Governance and Transparency Issues (18 papers, 34.6%) and Distribution and *Asnaf* Issues (19 papers, 36.5%).

Table 2. Thematic Distribution of Research Papers

Thematic Category	Papers	Percentage
Administrative and Management Issues	32	61.5%
Governance and Transparency Issues	18	34.6%
Distribution and Asnaf Issues	19	36.5%
Technology and Digital Challenges	14	26.9%
Compliance and Trust Issues	13	25.0%
Collection Mechanism Inefficiencies	8	15.4%

5. Key Impediments Identified

Based on the comprehensive analysis of the literature, this section presents the six major categories of impediments to optimizing zakat collection in Malaysia. Each category is discussed with reference to key findings from the analysed literature.

5.1. Administrative and Management Issues

Administrative inefficiencies represent the most frequently cited impediment category in the literature. Rosele et al. (2024) examined the status quo of zakat management in Malaysia, identifying obstacles related to bureaucratic procedures, organizational structure, and inter-state coordination. The decentralized nature of zakat administration, while preserving state autonomy, has created challenges in standardizing collection procedures and sharing best practices across states.

Mustaffa et al. (2024) unveiled specific issues in zakat distribution practice at the state level, highlighting how administrative bottlenecks affect the effectiveness of zakat management. The study emphasized the need for institutional reforms to streamline administrative processes and enhance operational efficiency.

5.2. Governance and Transparency Issues

Governance and transparency emerged as critical concerns in the literature. Wahab and Rahman's (2011) foundational work established a framework for analysing zakat institution governance, emphasizing accountability and transparency as essential elements for institutional effectiveness. Their framework has been widely adopted in subsequent research.

Taha et al. (2017) examined religiosity and transparency in zakat institution management, finding that low levels of transparency negatively impact public trust and zakat compliance. Similarly, Sawandi et al. (2019) conducted a case study on accountability practices in a Malaysian zakat institution, revealing gaps in disclosure practices that undermine stakeholder confidence.

5.3. Technology and Digital Transformation Challenges

The integration of technology in zakat management has been a growing area of research. The integration of technology into zakat management has emerged as a significant focal point in academic research due to the imperative for enhanced governance, operational efficiency, and transparency within Islamic social finance. As zakat institutions transition from traditional, manual collection methods to digital ecosystems utilizing FinTech, blockchain, artificial intelligence, and mobile payment gateways, scholars are increasingly examining how these innovations address longstanding challenges such as administrative opacity, high transaction costs, and trust deficits among donors (*muzakki*). Furthermore, technological adoption facilitates real-time tracking, targeted poverty mapping, and dynamic distribution to eligible beneficiaries (*asnaf*), directly supporting socio-economic equity and financial inclusion goals across both Muslim-majority and minority contexts. Consequently, researchers critically evaluate these digital transformations through the frameworks of technological acceptance models, institutional governance, regulatory compliance, and Maqasid al-Shariah, seeking to optimize the socio-economic impact of zakat in contemporary digital economies. Meerangani et al. (2022) examined the digitalization of zakat management systems in Malaysia, identifying both potential benefits and implementation challenges. Their study highlighted issues related to infrastructure readiness, digital literacy among stakeholders, and the need for substantial investment in technology upgrades.

Abd Rahman and Mustapha (2025) conducted a qualitative study on technology-based governance challenges from managerial perspectives. Their findings revealed that zakat institutions face significant obstacles in implementing digital solutions, including resistance to change, inadequate technical expertise, and concerns about data security.

5.4. Compliance and Trust Deficit

Zakat compliance behaviour has been extensively studied in the Malaysian context. Mohdali and Pope (2014), in their highly cited mixed-methods study, examined the influence of religiosity on taxpayers' compliance attitudes. Their findings revealed that while religiosity positively influences compliance intentions, trust in zakat institutions plays a crucial mediating role.

Nashwan et al. (2021) investigated whether trust in zakat institutions enhances entrepreneurs' zakat compliance. Their study confirmed that institutional trust significantly impacts compliance decisions, highlighting the importance of building and maintaining public confidence in zakat administration.

5.5. Collection Mechanism Inefficiencies

Several studies have identified inefficiencies in zakat collection mechanisms. Ardani and Pujiyono (2021) analysed priority problems in formulating strategies to optimize zakat collection, identifying low reporting, governance issues, and low public awareness as key challenges. Their research emphasized the need for comprehensive reforms to enhance collection efficiency.

Jalal and Abdullah (2024) examined the challenges of collecting zakat on digital assets, using case studies from Kuala Lumpur, Selangor, and Perlis. Their study revealed that zakat institutions face significant difficulties in adapting traditional collection frameworks to accommodate emerging asset classes such as cryptocurrency.

5.6 Distribution and *Asnaf* Issues

The effectiveness of zakat distribution has been a major concern in the literature. Omar (2012) analysed the roles of zakat institutions in poverty alleviation, establishing that efficient distribution is essential for achieving zakat's socio-economic objectives. Saad and Abdullah (2014) examined whether zakat is capable of alleviating poverty, finding that distribution effectiveness varies significantly across states.

Azhar et al. (2023) applied analytic hierarchy process analysis to zakat distribution priorities in Malaysia, revealing that zakat institutions prioritize hardcore poor and poor *asnaf* categories. However, challenges in *asnaf* identification and verification continue to affect distribution effectiveness.

6. Discussion and Implications

The bibliometric analysis reveals several important patterns in the scholarly literature on zakat collection impediments in Malaysia. First, the surge in publications since 2020 indicates growing recognition of the importance of optimizing zakat collection for national development. This trend aligns with Malaysia's broader digital transformation agenda and the increasing emphasis on Islamic social finance as a tool for sustainable development.

The third objective of this study seeks to move beyond mere citation enumeration to elucidate why particular works have attained status within the zakat collection impediments literature. Citation frequency, while serving as the primary bibliometric indicator of scholarly impact, is interpreted here in conjunction with each paper's foundational contribution to theory, methodology, and thematic trajectory. Wahab and Rahman (2011) established what subsequent literature widely regards as the definitive analytical framework for zakat institution efficiency and governance. Their work is influential not merely because of its longevity in the literature, but because it introduced an institutional-theory lens, emphasizing accountability, transparency, and stakeholder engagement that has become the de facto theoretical scaffold for nearly all subsequent empirical inquiry into governance deficits. The framework's durability stems from its operationalizability: later scholars repeatedly adapt its dimensions to measure transparency gaps, bureaucratic inefficiency, and trust erosion in Malaysian SIRCs.

The second cluster of influential works coheres around the theoretical linkage between institutional governance and *muzakki* compliance behaviour. Sawmar and Mohammed (2021), with 238 citations, extended the institutional framework by explicitly modelling good governance practices as antecedents to zakat compliance, thereby shifting scholarly attention from passive administrative description to active behavioural intervention. This conceptual pivot was swiftly reinforced by Nashwan et al. (2021), whose twin publications on entrepreneurs' compliance and cross-country *zakah* compliance (120 and 111 citations, respectively) applied regulatory compliance theory to demonstrate that trust in zakat institutions significantly mediates payment intentions. Together, these works form an intellectual chain, Wahab and Rahman (2011) provided the governance architecture, Sawmar and Mohammed (2021) bridged it to compliance outcomes, and Nashwan et al. (2021) supplied the multi-context empirical validation. Their collective influence is evidenced by the fact that "trust and transparency" now constitutes one of the most frequently recurring impediment categories in the dataset.

For practitioners, this study highlights the need for a holistic approach to zakat optimization that addresses multiple impediment categories simultaneously. Zakat institutions should prioritize governance reforms, invest in digital infrastructure, and develop strategies to enhance public trust and compliance. Collaboration between state zakat institutions could facilitate knowledge sharing and standardization of best practices.

7. Conclusion

This bibliometric analysis of 52 scholarly articles on zakat collection impediments in Malaysia provides a comprehensive overview of research trends, key themes, and influential works in this field. The analysis reveals six major categories of impediments: administrative and structural barriers, governance and transparency issues, technology and digital transformation challenges, compliance and trust deficits, collection mechanism inefficiencies, and distribution and *asnaf* issues.

The findings indicate that administrative and governance issues are the most extensively researched impediments, reflecting their fundamental importance in zakat optimization efforts. The significant growth in publications since 2020, combined with the emergence of technology-related themes, suggests that the field is evolving to address contemporary challenges and opportunities. Future research should focus on empirically testing the effectiveness of proposed solutions, particularly in the areas of digital transformation and governance reform. Comparative studies across Malaysian states could provide valuable insights into best practices and successful reform strategies. Additionally, research should explore the potential of emerging technologies such as blockchain and artificial intelligence in addressing zakat collection challenges. This study contributes to the academic literature by providing a systematic synthesis of research on zakat collection impediments in Malaysia. The findings offer valuable guidance for policymakers, zakat institutions, and researchers seeking to advance zakat optimization efforts and maximize the socio-economic impact of zakat in Malaysia.

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