



A Review of the Literature on *Zakah* between 2003 and 2019

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ABSTRACT

This research aimed to critically review literature on the development of *Zakah* research from 2003 through 2019. This research employed a descriptive method and a qualitative approach. Classification is to be made into 8 categories of research, namely management, poverty, *Zakah* payment, organizational performance, collection and distribution, tax and *Zakah*, development and measurement of *Zakah*, and others. This research found that the topic garnering the most interest was poverty. This is because *Zakah* would reduce the poverty rate of a country.

Keywords: *Zakah* Literature, *Zakah* Issues, Poverty

JEL Classifications: Z12, N30, D64

1. INTRODUCTION

The development of Islam-based economy in Indonesia has been close to stepping into the fourth decade since the establishment of Bank Muamalat in Indonesia back in 1992. Specifically to the studies of *sharia* accounting, massive discussions started to emerge early in the 2000s with a stress mainly placed on the epistemology and development direction of *sharia* accounting in the future. The discussions were led by three figures, Prof. Sofyan Syafrri Harahap (*almarhum, Allah yarham*), Prof. Iwan Triyuwono, and Assoc.Prof. Madya Muhammad Akhyar Adnan. Not only relates to profit-oriented entities, *sharia* accounting development has also touched the public sector, including mosques and *Zakah* Managing Organization (OPZ). It was observed that the first publication related to *Zakah* accounting study recorded was an article published on the journal "Media Riset Akuntansi, Auditing & Informasi" in 2002 by Harahap and Yusuf (2002) which reviewed the patterns of *Zakah* calculation, identification of *Zakah* imposition and recognition, and issues on *Zakah* reporting to *sharia*-based business entities. It can be said that this serves as the starting point of studies specifically concerning *Zakah* accounting in Indonesia (Sofyani, 2019).

As stated by Johari (2014), paying *Zakah* constitutes one of the five fundamental obligations of the Muslims. It is a mandatory

form of worship ordained by Allah SWT as specified under the Qur'an 22:78:

"...so establish prayer and give *Zakah* and hold fast to Allah..."

By this method, Muslims are obliged to pay *Zakah*. The proceeds collected from the *Zakah* are to be distributed to eight categories of *Zakah* beneficiaries.

Zakah plays a pivotal role in the realization of justice in the economic sector where all citizens are in possession of sources of income to meet their daily needs for the purpose of running the wheel of life on earth. It is thus of a significant importance that there are sufficient jobs from which *halal* income can be earned. With *Zakah* fresh capital free from any pressures becomes available as it is voluntary in nature and is the right of the poor (Rusydia, 2016).

2. LITERATURE REVIEW

The review of the literature on *Zakah* existing in 2003–2013 by Johari, Abd Aziz, and Mohd Ali (2014) found that 24 out of 108 published articles on *Zakah* were about poverty. In the research by Rusydia and Salman al-Farisi (2016), it was found that 20

out of 100 articles published were also about poverty. Similarly, the research by Tanjung and Nurman Hakim (2017) found that 29 out of 152 published articles raised poverty as its object of discussion. This suggests that the discussions on poverty have garnered attention from a number of researchers.

From 2014 on, some researchers have been conducting a study on the topic of “Zakah and poverty alleviation.” Aisyah (2014) concluded that *Zakah* in the teaching of Islam may play an effective role in poverty alleviation if it is integrated into all of the development strategies and programs of a state and if it applies a percentage greater than the *Zakah* proceeds for productivity that will allow the increase of *Zakah* use in poverty alleviation.

Kasri (2016) provided evidence on the positive effect and effectiveness of *Zakah* targeting in poverty alleviation around Jabodetabek, Indonesia. It was found that incident, depth, and severity of poverty between *Zakah* beneficiaries have been reduced thanks to the contribution of *Zakah* organizations. Moreover, there is an indication that the *Zakah* targeting policy seems to be relatively effective over the period. The most underprivileged groups of society such as households under the leadership of the uneducated, the unemployed, and single parents are some of the beneficiaries of priority of *Zakah* managing organizations.

3. RESEARCH METHODS

This research employed a descriptive method and a qualitative approach. It was focused on the main topics of research discussions, research percentage, research development, research types, and approaches to *Zakah* research. The research observed 225 articles published over a period of 17 years from 2003 through 2019. The articles of focus of this research concerned *Zakah* in several countries. The articles were classified into 8 categories, namely management, poverty, *Zakah* payment, organizational performance, collection and distribution, tax and *Zakah*, development and measurement of *Zakah*, and others.

4. DISCUSSION

4.1. Development of Main Topics of Zakah Research Discussions

The following are 225 articles on *Zakah* published over the last 17 years that were observed by the researchers. Table 1 presents the development of the main topics of *Zakah* research discussions from 2003 through 2019. The topic of poverty was the most discussed, while the topic of tax and *Zakah* was the least.

Most topics of Zakat Research are about poverty. This topics was written by Effendi, 2017; Thalib et al., 2017; Rohman et al., 2017; Nisthar et al., 2017; Romdhoni, 2017; Alviana, 2018; Suryanto, 2018; Ayunniyah, 2018; Furqani et al., 2018; Purwatiningsih and Yahya, 2018; Ahmad et al., 2019; Musta'anah and Imam, 2019; Aminudin et al., 2019; Hassa, 2007; Shirazi and Amin, 2006; Toor and Nasar, 2004; Al Arif, 2013; Al Mubarak, 2016; Abdussalam et al., 2015; Adzrie et al., 2012; Ahmad et al., 2016; Aisyah, 2014; Ariyani, 2016; Ayuba, 2016; Bilhaq and Royyan, 2015;

Table 1: Development of main topics of Zakah research discussions

Article Subject	TAHUN																	Total
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
Management	0	0	0	0	0	0	0	2	0	0	1	2	2	5	7	13	2	34
Poverty	0	1	0	1	1	0	0	1	0	1	3	3	6	9	7	8	4	45
Paying Zakat	0	1	0	0	1	1	0	0	0	3	2	0	0	3	4	3	0	18
Institution of Performance	0	1	0	0	0	1	0	0	1	0	3	0	0	8	6	6	3	29
Collection and Distribution	0	0	0	0	1	0	0	1	0	0	3	2	0	4	7	6	0	24
Tax and Zakat	0	0	0	0	0	0	0	0	2	0	0	1	0	4	0	0	1	8
Development and Measurement Zakat	1	0	0	0	0	1	2	2	1	2	2	0	1	0	5	7	3	27
Others	0	0	0	3	0	0	2	3	2	2	1	0	2	2	14	9	0	40
Total	1	3	0	4	3	3	4	9	6	8	15	8	11	35	50	52	13	225

Hassa, 2010; Ismail and Bayu, 2013; Johari et al., 2014; Kasri, 2016; Malik, 2016; Muttaqin and Al Banna, 2015; Olanipekun, 2015; Qasim, 2016; Puspitasari et al., 2016; Raimi, 2015; Shirazi, 2014; Suheera, 2015; Tlemsani and Matthews, 2013; Uddin, 2016; Ahmed et al., 2017; Ayuniyyah et al., 2017; Gündoğdu, 2019; Ayuniyyah et al., 2018; Bhari et al., 2018; Nisthar et al., 2018.

Meanwhile topics about management was researched by Mustarin, 2017; Triyani, 2017; Sari, 2017; Zabir, 2017; Sarasi, 2018; Susilowati and Setyorini, 2018; Dahlan, 2018; Astuti and Zulkifli, 2018; Wardani, 2018; Muammar et al., 2018; Subhan, 2018; Amalia, 2018; Khairina, 2019; Abdullah, 2010; Fadila et al., 2016; Hasanah, 2014; Hudayati and Achmad, 2010; Jaelani, 2016; Mediawati, 2016; Nurhidayatye et al., 2014; Rahman et al., 2015; Shobirin, 2015; Supranoto et al., 2016; Uzaifah, 2016; Yaacob et al., 2013; Othman and Fisol, 2017; Basir et al., 2017; Farouk et

al., 2017; Doktoralina et al., 2018; Mohamed et al., 2018; Adachi, 2018; Hassama et al., 2019.

Furthermore topics about paying zakat was researched by Pangestu and Jayanto, 2017; Ridlwan and Sukmana, 2017; Doktoralina and Bahari, 2017; Nasution, 2017; Nur, 2018; Sejati et al., 2018; Wahid et al., 2004; Norulazidah, 2008; Wahid et al., 2007; Bachmid et al., 2012; Harahab, 2016; Huda and Gofur, 2012a; Huda et al., 2012b; Merlinda et al., 2016; Mustafa et al., 2013; Putra, 2016; Abbas et al., 2018.

Topics about performance of obligation was written by Asminar, 2017; Gunawan, 2017; Hisamuddin, 2017; Rahmat et al., 2017; Restuningtyas et al., 2017; Kasri, 2017; Nurhasanah, 2018; Ma'fiah and Awaludin, 2018; Fathony, 2018; Azizah, 2018; Afandi, 2019; Sartika, 2008; Hadi and Anna, 2011; Disrinama, 2016; Dwitama and Tika, 2016; Ghazalia et al., 2016; Kasri, 2016; Khaeril, 2013; Sani and Saad, 2016a; Sani and Saad, 2016b; Sobana et al., 2016; Syatir et al., 2013; Syawaluddin, 2016; Wahab and Abdul, 2013; Djagballou et al., 2018; Al-Malkawi, 2018.

Furthermore topics about collection and distribution was researched by Canggih et al., 2017a; Canggih et al., 2017b; Mustahal and Kelib, 2017; Khadir and Nafis, 2017; Agustina, 2017; Anisah and Syahbandir, 2017; Rahim and Sahrullah, 2017; Sumarni, 2018; Rahman and Martaseli, 2018; Triyowati et al., 2018; Doktoralina, 2018; Hassan, 2007; Alima, 2014; Khairuldin and Mohammad, 2013; Lahjouji and Khalid, 2016; Possumah, 2016; Sari, 2013; Shaikh, 2016; Sularno, 2010; Tahir, 2016; Zen, 2014; Rosli, 2018; Kasri and Putri, 2018.

Topics about tax and zakat were the least researched. It is written by Setianingrum and Fadhilah, 2019; Al Osaimi et al., 2016; Afriyandi, 2014; Aliyu et al., 2016; Muktiyanto and Hendrian, 2011; Romli, 2011; Siswanto and Nurhayati, 2016.

Table 2: *Zakah* research development percentage

Article year	Number of articles	Percentage
2003	1	0,44
2004	3	1,33
2005	0	0,00
2006	4	1,78
2007	3	1,33
2008	3	1,33
2009	4	1,78
2010	9	4,00
2011	6	2,67
2012	8	3,56
2013	15	6,67
2014	8	3,56
2015	11	4,89
2016	35	15,56
2017	50	22,22
2018	52	23,11
2019	13	5,78
Total	225	100,00

Table 3: *Zakah* research development in several countries

Country	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Indonesia	0	0	0	2	0	1	0	5	5	6	5	5	4	16	40	38	9	136
Amerika Serikat	0	0	0	0	1	0	0	2	0	0	0	0	1	0	1	0	0	5
Australia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Pakistan	0	1	0	0	0	0	0	0	0	0	0	0	0	2	0	0	1	4
Saudi Arabia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	2
Bahrain	0	0	0	0	0	0	1	0	0	1	0	0	0	0	0	0	0	2
Malaysia	1	1	0	2	2	0	2	1	1	1	7	3	2	11	9	10	0	53
Turkey	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	0	0	2
Nigeria	0	0	0	0	0	0	0	0	0	0	1	0	2	3	0	0	0	6
India	0	0	0	0	0	0	1	0	0	0	0	0	0	1	0	0	0	2
Brunei	0	0	0	0	0	0	0	1	0	0	0	0	1	1	0	0	0	3
Oman	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Sri Langka	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	1	0	2
Uni Emirat Arab	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1
Inggris	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	1
Kuwait	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Istanbul	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Jepang	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Thailand	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Total	1	3	0	4	3	3	4	9	6	8	15	8	11	35	50	51	11	225

Table 4: Development of *Zakah* research types

Year	Research types				Total
	Analytical	Descriptive	Exploratory	Empirical	
2003	1	0	0	0	1
2004	2	0	1	0	3
2005	0	0	0	0	0
2006	1	3	0	0	4
2007	1	2	0	0	3
2008	1	0	1	1	3
2009	2	1	0	1	4
2010	4	3	2	0	9
2011	0	4	1	1	6
2012	3	1	4	0	8
2013	2	10	1	2	15
2014	0	4	2	2	8
2015	3	4	4	0	11
2016	13	14	4	4	35
2017	25	19	1	5	50
2018	22	19	5	6	52
2019	2	7	3	1	13
Total	82	91	29	23	225

Table 5: Development of approaches to *Zakah* research

Year	Research approaches			Total
	Qualitative	Quantitative	Mixed	
2003	1	0	0	1
2004	0	2	1	3
2005	0	0	0	0
2006	3	1	0	4
2007	2	1	0	3
2008	1	1	1	3
2009	1	2	1	4
2010	6	1	2	9
2011	4	2	0	6
2012	2	5	1	8
2013	12	2	1	15
2014	7	0	1	8
2015	6	2	3	11
2016	21	12	2	35
2017	32	14	4	50
2018	34	13	5	52
2019	4	7	2	13
Total	136	65	24	225

Finally, other topics was researched by Munir, 2017; Nasir, 2017; Astuti and Zulfadi, 2017; Pratama and Roziq, 2017; BAZNAS Indonesia, 2017; Sudirman and Mopoliu, 2017; Ritonga, 2017; Supriadi and Fitriani, 2017; Nurhasanah, 2018; Nababan, 2018; Itang and Azzhara, 2018; Anwar and Arifin, 2018; Triana et al., 2018; Rini, 2016; Jahar et al., 2006; Salim, 2006; Yusoff, 2006; Al Arif, 2012; Abu Bakar, 2007; Adamu and Saad, 2015; Adnan and Abu Bakar, 2009; Bidin et al., 2010; Fakhruddin, 2010; Fauziyah, 2011; Khan, 2016; Mahmud and Shah, 2009; Md Salleh, 2015; Noor and Haron, 2011; Samad and Glenn, 2010; Zamzami, 2013; Suprayitno et al., 2017; Farouk et al., 2018; Othman et al., 2017; Ummulkhayr et al., 2017; Saad, 2018; Rahman and Martaseli, 2018.

4.2. *Zakah* Research Development Percentage

The Table 2 presents the development percentage of 225 research articles on *Zakah* published from 2003 through 2019. The highest percentage (23.11%) occurred in 2018, while the least (0%) in 2005.

4.3. *Zakah* Research Development in Several Countries

Table 3 presents the ranks of publications by country. The country with the most *Zakah* research was Indonesia, with 136 research articles having been published. Following behind were Malaysia (53 research articles), Nigeria (6 research articles), the United States (5 research articles), Pakistan (4 research articles), Brunei (3 research articles), and Saudi Arabia, Bahrain, Turkey, India, and Sri Lanka (2 research articles). The rest of the countries observed only published 1 research article, respectively.

4.4. Development of *Zakah* Research Types

Table 4 presents the research types of the 225 published articles. According to Uma Sekaran (2013), there are four common types of research: analytical, descriptive, empirical, and explorative. Analytical research attempts to prove why or how something happens. It usually pertains one's self with a causal relation. Descriptive research seeks to determine, describe, or identify. It uses description, classification, measurement, and comparison to describe a phenomenon. Empirical research method is a class of research method by which observation or empirical data are collected to answer certain research questions. Lastly, explorative research is conducted if little or no previous research exists, and predictive research is conducted with speculation on future possibilities after further analysis with the cause and effect proof available. The Table 4 shows the research publications of the four research types above. Findings reveal that the majority of the articles (91 articles) were descriptive, and the rest were analytical, explorative, and empirical.

4.5. Development of Approaches to *Zakah* Research

Table 5 presents the research methods employed in 225 articles published over the last 17 years from 2003 through 2019. Based on the Table 5, most of the research articles used qualitative methods (136 articles). Sixty-five articles used quantitative methods and the rest (24 articles) used a mix of qualitative and quantitative methods.

The following is the analysis of the 225 articles published from 2003 through 2019.

- Results revealed that the *Zakah* research topic most often discussed was poverty in many countries (in 45 articles), mostly in 2016. This is because poverty in many countries is a topic of interest. With *Zakah* poverty rate can be reduced.
- The year 2018 was when the most articles were published (52 out of 225 articles published or 23.11% of all articles).
- Out of the 225 *Zakah* research articles published, the majority were from Indonesia (136 articles), followed by those from Malaysia (53 articles). This suggests that *Zakah* research is of interest only to Muslim-majority countries.
- The majority of the 225 *Zakah* research articles employed descriptive methods to describe *Zakah* issues in different countries. Empirical methods were of little interest to articles in this area.
- The popular approach to research among the 225 articles published was the qualitative approach.

5. CONCLUSIONS

The analysis results showed that *Zakah* research has been developing from year to year. The development culminated in 2018. Most of the research discussed poverty in many countries as one of the purposes *Zakah* serves is to alleviate poverty. The *Zakah* research was mostly based in Indonesia. Descriptive methods and qualitative approaches were of the most interest. It is hoped that more countries, especially Muslim-majority countries, would discuss *Zakah* on the basis that *Zakah* would help the countries alleviate poverty.

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