



**KEMENTERIAN AGAMA  
UNIVERSITAS ISLAM NEGERI AR-RANIRY BANDA ACEH  
PASCASARJANA**

***Journal of Sharia Economics***

Jl. Ar-Raniry No. 1 Kopelma Darussalam Banda Aceh

Telp: 0651-7551 423/Fax: 0651-7553020 Situs : <https://journal.ar-raniry.ac.id>

---

**LETTER OF ACCEPTANCE**

No: B-002/ Un.08/MES.JSE/PP.00.2/08/2025

*Respectable author's*

*Title : " ZAKAT GOVERNANCE MODEL IN ALLEVIATING POVERTY: A BIBLIOMETRIC STUDY"*

*The first author* : Yudisth Fawwaz

*Affiliation* : Program Studi Ekonomi Syariah, UIN Ar-Raniry

*I am pleased to inform you that your paper with tracking ID 8296 and title given above has been accepted for publication in Journal of Sharia Economics after peer review. Paper is at the proof setting stage and will be published in the coming issue (Vol. 6 Issue 2, October 2025 Edition) of Journal.*

*Best regards.*

*Banda Aceh. August 24, 2025*

*Farid Fathony Ashal  
Editor in Chief*



<http://doi.org/10.22373/jose>.

Received: dd month year, Revision: dd month year, Accepted: dd month year.

E-ISSN: 2774-3543; P-ISSN: 2774-3551,

Copyright @year. Published by Program Studi Ekonomi Syariah Pascasarjana UIN Ar-Raniry

## ZAKAT GOVERNANCE MODEL IN ALLEVIATING POVERTY: A BIBLIOMETRIC STUDY

**Yudisth Fawwaz**<sup>1</sup>

Fakultas Ekonomi dan Bisnis Islam  
Universitas Islam Negeri Ar-Raniry Banda Aceh

**Hendra Syahputra**<sup>2</sup>

Fakultas Ekonomi dan Bisnis Islam  
Universitas Islam Negeri Ar-Raniry Banda Aceh

**Hafidhah**<sup>3</sup>

Fakultas Ekonomi dan Bisnis Islam  
Universitas Islam Negeri Ar-Raniry Banda Aceh

email: [1yudisthf@gmail.com](mailto:1yudisthf@gmail.com) , [2hsyahputra@ar-raniry.ac.id](mailto:2hsyahputra@ar-raniry.ac.id) , [3hafidhah@ar-raniry.ac.id](mailto:3hafidhah@ar-raniry.ac.id)

### ABSTRACT

*This study aims to analyze the development of scholarly research on zakat governance models in poverty alleviation through a bibliometric approach. Data were collected from international indexed publications within the period 2012–2025, comprising a total of 48 documents. A bibliometric method was employed to identify publication trends, leading sources, authors, institutions, and country contributions in zakat-related studies. The analysis was conducted using Biblioshiny and VOSviewer software. The findings reveal that research on zakat has grown significantly since 2019, with peak productivity observed between 2021 and 2023. Indonesia and Malaysia emerged as the main contributors, with Universitas Airlangga and University Utara Malaysia being the most productive institutions. In terms of sources, the Journal of Islamic Accounting and Business Research was identified as the most influential journal, while Malaysia ranked highest in citation impact. Overall, the study confirms that zakat plays a vital role as a strategic instrument for poverty alleviation; however, strengthening governance, enhancing transparency, adopting digital innovation, and fostering international collaboration remain crucial to optimizing its contribution.*

**Keywords:** Zakat governance, bibliometric analysis, poverty alleviation, Islamic finance, scholarly trends.

### ABSTRAK

Penelitian ini bertujuan untuk menganalisis perkembangan kajian ilmiah terkait model tata kelola zakat dalam mengentaskan kemiskinan melalui pendekatan bibliometrik. Data penelitian diperoleh dari publikasi ilmiah yang terindeks dalam basis data internasional pada periode 2012–2025, dengan total 48 dokumen yang dianalisis. Metode bibliometrik digunakan untuk mengidentifikasi tren publikasi, sumber publikasi utama, penulis, institusi, serta kontribusi negara dalam penelitian zakat. Analisis dilakukan menggunakan perangkat lunak *Biblioshiny* dan *VOSviewer*. Hasil penelitian menunjukkan bahwa publikasi terkait zakat mengalami peningkatan signifikan sejak 2019, dengan puncak produktivitas terjadi pada 2021–2023. Indonesia dan Malaysia menjadi kontributor utama dalam bidang ini, dengan Universitas Airlangga dan Universiti Utara Malaysia sebagai institusi paling produktif. Dari sisi sumber publikasi, *Journal of Islamic Accounting and Business Research* tercatat sebagai jurnal paling berpengaruh, sementara Malaysia menempati posisi teratas dalam jumlah sitasi. Penelitian ini menegaskan bahwa zakat berperan penting sebagai instrumen pengentasan kemiskinan, namun masih diperlukan penguatan aspek tata kelola, transparansi, inovasi digital, dan kolaborasi internasional agar kontribusinya lebih optimal.

**Kata kunci** Persepsi Manfaat, Persepsi Kemudahan, Fitur Layanan Syariah, Bank Digital

## INTRODUCTION

Poverty is still a global problem that urgently needs to be addressed. Based on data from the Central Statistics Agency (BPS) in 2023.<sup>1</sup> The number of poor people in Indonesia was recorded at 25.9 million people, or around 9.36% of the total population.<sup>2</sup> This figure shows a decrease compared to the previous period, but the problem of economic inequality and social vulnerability remains a significant challenge.<sup>3</sup>

In the framework of sustainable development, the issue of poverty alleviation is placed as the first goal in the Sustainable Development Goals (SDGs), namely No Poverty.<sup>4</sup> This confirms that poverty alleviation is not only the responsibility of the government, but also requires active contributions from various socio-economic instruments, one of which is zakat.<sup>5</sup>

Zakat is one of the pillars of Islam that has a worship dimension as well as a socio-economic role. The obligation of zakat is imposed on every Muslim who has fulfilled the nisab and haul, targeting eight groups of recipients (asnaf) as stated in QS. Zakat is not only interpreted as a form of philanthropy, but also as a structured wealth distribution instrument that can reduce social inequality, improve people's lives, and strengthen social solidarity.<sup>6</sup> The potential of zakat in Indonesia is estimated to reach more than IDR 327 trillion per year, but the realisation of the collection is only around IDR 24 trillion in 2022, or less than 10% of the potential.<sup>7</sup>

The gap between the potential and actual realization of zakat is generally caused by issues related to zakat governance. Suboptimal management often results in inaccurate targeting and low sustainability of benefits for mustahik.<sup>8</sup>

<sup>1</sup> BPS Kota Banda Aceh. *Garis Kemiskinan, Jumlah, dan Persentase Penduduk Miskin di Kota Banda Aceh*. Banda Aceh: Badan Pusat Statistik Kota Banda Aceh, 2023. The poverty line and percentage of poor people in Banda Aceh City reflect significant socioeconomic dynamics. While Banda Aceh has a lower poverty rate than the surrounding areas, it still faces challenges. The latest data shows that the poverty rate in Banda Aceh was around 10.46% as of March 2021, with approximately 834,240 individuals classified as poor in the province of Aceh as a whole, including both urban and rural areas. The poverty line in Indonesia is determined by the Central Statistics Agency (BPS), which takes into account basic needs such as food, clothing, and shelter.

The poverty line in Banda Aceh is influenced by local economic conditions and inflation rates.

<sup>2</sup> Purwanti, E. 2024. "Analisis Deskriptif Profil Kemiskinan Indonesia Berdasarkan Data BPS Tahun 2023." *Jurnal Manajemen Humaniora* 4, no. 1. <https://doi.org/10.37481/jmh.v4i1.653>. A descriptive analysis of Indonesia's poverty profile based on 2023 BPS data reveals significant trends and characteristics of poverty in the country. Although there has been a decline in the total number and percentage of people living in poverty from 2019 to 2023, challenges remain, especially in rural areas where poverty is more concentrated. This analysis highlights the socioeconomic factors influencing poverty and the need for targeted policies.

<sup>3</sup> Priambodo, A. P., and Djirimu, M. A. 2024. "Government Intervention Strategy in Poverty Reduction: Study on the District and City in Indonesia Across 2016–2023." *Jurnal Bina Praja* 16: 489–508. <https://doi.org/10.21787/jbp.16.2024.489-508>

<sup>4</sup> Asyifa, L. N., Fuadi, N. F. Z., Zaenal, M. H., and Sackhu, S. 2024. "Pursuing Sustainable Development Goals (SDGs) Through Integrating the Role of Zakat and Its Contribution in Islamic Finance." In *Advances in Business Strategy and Competitive Advantage Book Series*, 51–78. <https://doi.org/10.4018/979-8-3693-3980-0.ch003>

<sup>5</sup> Karmilah, K., Zakariah, A., and Novita, N. 2024. "Peran Zakat dalam Meningkatkan Kesejahteraan Ekonomi Masyarakat." *Nuansa* 2, no. 3. <https://doi.org/10.61132/nuansa.v2i3.1251>

<sup>6</sup> Flores, J., Santos, L., and Tariq, U. 2025. "Shariah Law and Economic Justice: Analyzing the Impact of Zakat on Income Distribution in Indonesia." *Sharia Oikonomia Law Journal* 3, no. 1: 104–115. <https://doi.org/10.70177/solj.v3i1.2085>

<sup>7</sup> Ghoriyyudin, A., Fitriana, F., Santoso, R. A., and Devi, R. F. 2024. "Analisis Audit Syariah, Akuntabilitas dan Transparansi pada Organisasi Pengelola Zakat dalam Memaksimalkan Potensi Zakat." *Journal of Revenue* 5, no. 1: 554–581. <https://doi.org/10.46306/rev.v5i1.45>

<sup>8</sup> Qutaiba, Mohammad, Mohd Owais, and A. S. Muharam. 2024. "The Current Issue of Reporting Zakat in Indonesia: A Critical Analysis." *Journal of Islamic Economic and Business Research* 4 (1): 1–23.

<https://doi.org/10.18196/jiebr.v4i1.227>



Suboptimal management often results in inaccuracy of targets and low sustainability of benefits for beneficiaries.<sup>9</sup> In fact, integrated and professional zakat governance has great potential to ensure that zakat is not only a consumptive aid,<sup>10</sup> but also as an instrument of economic empowerment of the poor in order to support the main purpose of zakat, namely, poverty alleviation.<sup>11</sup>

A number of previous studies have discussed the contribution of zakat in reducing poverty, the effectiveness of distribution, and innovation in the management of amil zakat institutions.<sup>12</sup> However, most of these studies are still partial and have not presented a comprehensive picture of the development of scientific studies on the zakat governance model in the context of poverty alleviation.<sup>13</sup>

At this point, the use of a bibliometric approach becomes very relevant. Bibliometric analysis enables mapping of publication trends, influential journals, lead authors, cross-country collaboration, and dominant research themes in zakat governance studies.<sup>14</sup> Thus, this research not only serves as a literature mapping but also opens up space for more in-depth follow-up research in the future.<sup>15</sup>

## Research Questions

The following *research questions* have been formulated to guide the focus and direction:

1. What is the trend of publications on zakat and poverty?
2. Who are the most influential authors, journals, institutions, and countries on this topic?
3. What are the main themes/issues that often appear in the literature related to zakat for poverty alleviation?

<sup>9</sup> Nuche, A., Sy, O., and Rodriguez, J. C. 2024. "Optimizing Efficiency through Sustainable Strategies: The Role of Management and Monitoring in Achieving Go." *Optimizing efficiency through sustainable strategies requires a robust management and monitoring framework. Effective management is essential in formulating and implementing sustainability initiatives, while monitoring ensures that these initiatives are assessed for effectiveness and aligned with organizational goals. This synthesis highlights the important role of management and monitoring in achieving efficiency through sustainable practices.* als." *Al-Tanzim: Jurnal Manajemen Pendidikan Islam* 8, no. 2. <https://doi.org/10.33050/atm.v8i2.2257>.

<sup>10</sup> Abudaqa, Anas, Ira Geraldina, Mohamad Rakhmansyah, Mohammad Miftah, and Siphio Dlamini. "Sustainable Management Strategies to Enhance Business Competitiveness in the Technology Sector." *APTISI Transactions on Management* 8, no. 3 (2024): 231–40. <https://doi.org/10.33050/atm.v8i3.2359>

<sup>11</sup> Mashur, M., Riswandi, D., and Sibawaihi, A. 2022. "Peran Badan Amil Zakat Nasional (Baznas) dalam Pemberdayaan Ekonomi Masyarakat (Analisis Pengembangan Ekonomi Islam)." *JSEH (Jurnal Sosial Ekonomi dan Humaniora)* 8, no. 4: 634–639. <https://doi.org/10.29303/jseh.v8i4.184>

<sup>12</sup> Hadi, R., Y. Shafrani, D. Hilyatin, S. Riyadi, and B. Basrowi. "Digital Zakat Management, Transparency in Zakat Reporting, and the Zakat Payroll System toward Zakat Management Accountability and Its Implications on Zakat Growth Acceleration." *International Journal of Data and Network Science*, 2024. <https://doi.org/10.5267/j.ijdns.2023.8.025>

<sup>13</sup> Mashur, M., Riswandi, D., and Sibawaihi, A. 2022. "Peran Badan Amil Zakat Nasional (Baznas) dalam Pemberdayaan Ekonomi Masyarakat (Analisis Pengembangan Ekonomi Islam)." *JSEH (Jurnal Sosial Ekonomi dan Humaniora)* 8, no. 4: 634–639. <https://doi.org/10.29303/jseh.v8i4.184>

<sup>14</sup> Anas, Anastasya Dinda Syaputri, and Sigid Eko Pramono Sigid. "Analysis of the Development of Zakat Accounting Research: A Bibliometric Approach." *Journal La Bisecoman* 5, no. 2 (2024): 239–52. <https://doi.org/10.37899/journallabisecoman.v5i2.1153>

<sup>15</sup> Farzana, N., Mindia, P. M., Yusuf, S. N. S., Hoque, M. N., Mustaffa, A. H., Ahmed, M., and Qamruzzaman, M. 2025. "Analysing a Decade of Zakat Research through Bibliometric Analysis: Previous Achievements, Present Patterns, and Future Avenues." *Journal of Infrastructure, Policy and Development* 9, no. 1: 10365. <https://doi.org/10.24294/jipd10365>

## METHOD

In this study, a bibliometric approach is used to review and analyse scientific literature that focuses on zakat governance in the context of poverty alleviation. The bibliometric method is understood as the application of statistical and mathematical techniques in processing articles, books, and other academic publications, so as to provide both quantitative and qualitative descriptions of the development of a field of research.<sup>16</sup>

As a data source, this research utilises documents indexed in the Scopus database to obtain a representative and high-quality sample of articles related to the *Zakat Governance Model in Alleviating Poverty*. Scopus was chosen because it has strict journal selection standards and is widely recognised by the academic community. The search process was conducted using the keywords "Zakat Governance Model" AND "Poverty" in the title, abstract, and keywords, with the limitation of English documents and final publication status. The search conducted on 18 August 2025 resulted in a total of 169 documents.

To obtain relevant documents, this study applied inclusion and exclusion criteria. Firstly, an initial selection was made based on the title and abstract to ensure relevance to the research objectives. Second, only documents that explicitly discuss zakat governance and poverty are included, while publications that fall outside the scope are excluded. From the selection results, 48 documents fulfilled the criteria, while 121 others were excluded. The selected documents were then exported in CSV format and imported into *Mendeley Reference Manager* version 2.135.0 to identify and remove potential duplication, and no duplication was found.

The final stage of this process was to assess the eligibility of all documents by assessing the completeness of metadata, including (1) title, author, affiliation, abstract, and keywords, before proceeding to bibliometric analysis using *Biblioshiny* version 5.0 and *VOSviewer* version 1.6.20. The analyses conducted included: (1) publication trends and average annual citations, (2) most influential authors, journals, affiliations, and countries, and (3) *cluster mapping* and keyword *time series* as shown in Figure 1.

<sup>16</sup> N. Donthu, S. Kumar, D. Mukherjee, N. Pandey, and W. M. Lim, "How to Conduct a Bibliometric Analysis: An Overview and Guidelines," *Journal of Business Research* 133 (2021): 285–296, <https://doi.org/10.1016/j.jbusres.2021.04.070>

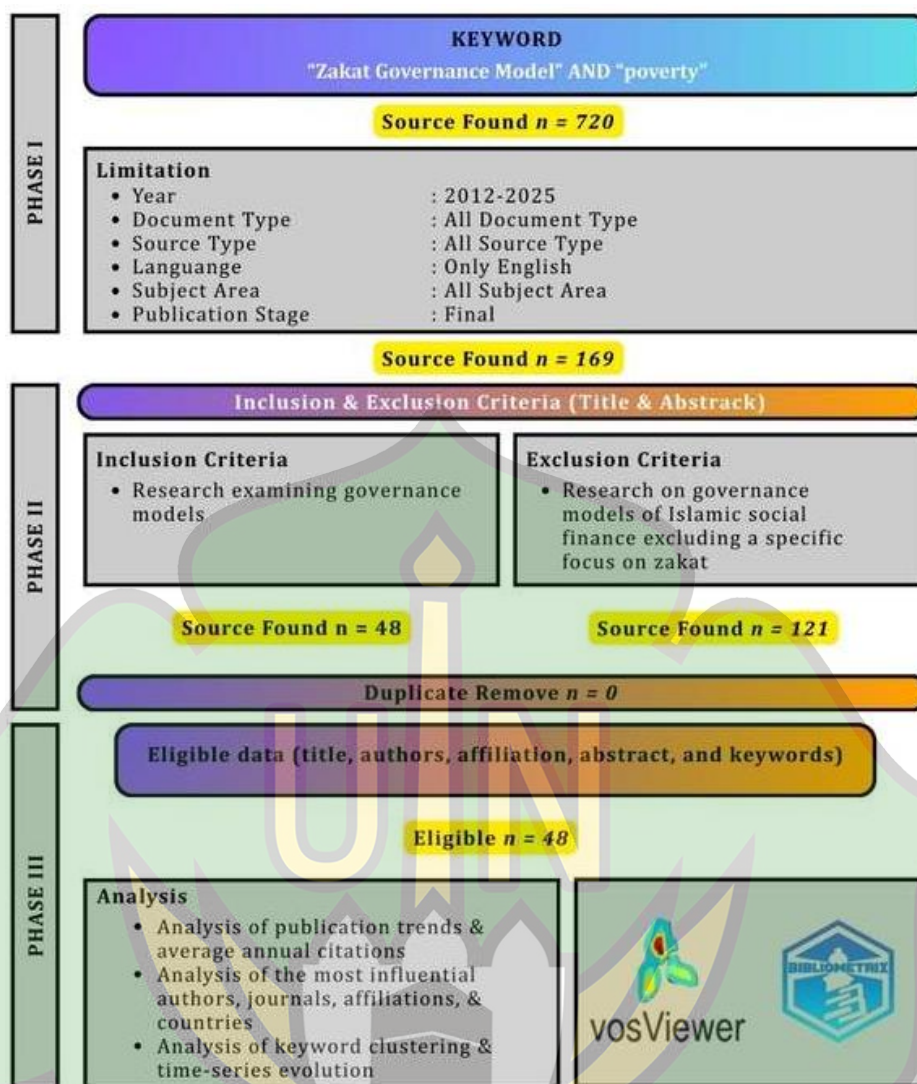


Figure 1. Document Analytical Matrix  
(Source: Author's Elaboration, 2025)

## RESULTS AND DISCUSSION

### Research Findings

Figure 2 shows the development of the number of publications in this field throughout the period 2012-2025. The first article appeared in 2012, but from 2013 to 2017 the number of publications was still very minimal and even tended to stagnate, namely only one to two articles per year. This condition suggests that in the early phase, academics did not pay much attention to this topic. Changes began to be felt since 2018, when the publication trend showed a more stable increase. 2021 was an important moment with 7 articles published, and the peak came in 2023 with 12 publications-the highest number during the observation period. Although in 2025 the number of articles decreased to 6, the overall pattern shows an increasing direction. Thus, it can be concluded that research related to zakat and governance has developed from the exploration phase to a more mature growth phase.



Table 1. Data Characteristics

| Description                        | Results   |
|------------------------------------|-----------|
| <b>Main Information About Data</b> |           |
| Timespan                           | 2012:2025 |
| Sources (Journals, Books, etc)     | 41        |
| Documents                          | 48        |
| Annual Growth Rate %               | 14.78     |
| Document Average Age               | 3.04      |
| Average citations per doc          | 6.417     |
| References                         | 2568      |
| <b>Document Contents</b>           |           |
| Keywords Plus (ID)                 | 42        |
| Author's Keywords (DE)             | 179       |
| <b>Authors</b>                     |           |
| Authors                            | 168       |
| Authors of single-authored docs    | 1         |
| <b>Authors Collaboration</b>       |           |
| Single-authored docs               | 1         |
| Co-Authors per Doc                 | 3.83      |
| International co-authorships %     | 22.92     |
| <b>Document Types</b>              |           |
| article                            | 37        |
| book chapter                       | 4         |
| conference paper                   | 3         |
| retracted                          | 1         |
| review                             | 3         |

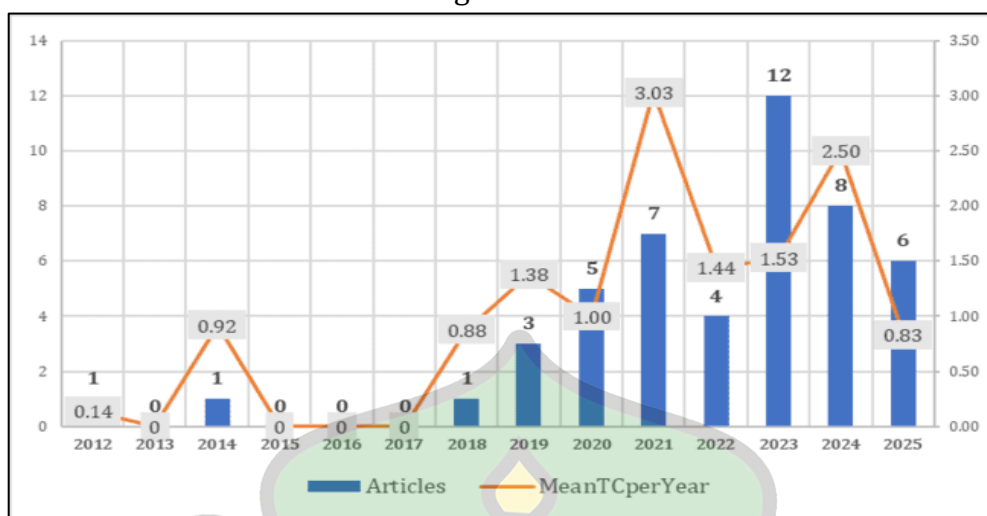
Meanwhile, the analysis of publication sources shows journals that are the main references and have a significant influence. Table 2 shows some important outlets with indicators of H-index, G-index, M-index, total citations, and number of published articles. *Journal of Islamic Accounting and Business Research* is listed as the dominant source with 4 articles, 45 citations, H-index 4, G-index 4, and M-index 1.33. Furthermore, the *International Journal of Ethics and Systems* contributed 2 articles with 34 citations, which indicates that although the number of publications is smaller, the quality and impact are quite prominent. Other journals include the *Journal of Governance and Regulation* and the *Asian Journal of Business and Accounting*, which published two articles each. Some additional journals such as *Al-Shajarah*, *Asian Social Work and Policy Review*, and *Cogent Social Sciences* enrich the variety of publication platforms, although the volume is still limited. This phenomenon confirms that zakat and governance studies do not only focus on Islamic finance journals, but also penetrate the fields of ethics, social policy, and business governance<sup>17 18</sup>. Thus, this research

<sup>17</sup> Umami, R. 2025. "Zakat Transformation in the Era of Society 5.0: Technology Optimization for Sustainable Social Welfare." *West Science Islamic Studies* 3, no. 02: 94–99. <https://doi.org/10.58812/wsiss.v3i02.1849>

<sup>18</sup> Rusdianto Rusdianto. "The Direction of Zakat Accounting Research: An Analysis of The Issues and Implications of Zakat Institution Management Practice." *al-Uqud : Journal of Islamic Economics* (2022). <https://doi.org/10.26740/alquud.v6n1.p115-134>.

increasingly shows a strong multidisciplinary character

Figure 2.



The most prolific author is Widiastuti, T., with 4 publications, followed by Herianingrum, S., and Mohammed, Mo., who contributed 3 articles each. Some other names, such as Al Mustofa, Mu., Hamid, Na., and Mawardi, I., each have 2 publications. In terms of institutions, Universitas Airlangga tops the list with 15 publications, followed by Universiti Utara Malaysia with 10 publications, Universitas Muhammadiyah with 6 publications, and several other universities in Indonesia and Malaysia. This fact shows that the development of research on zakat, governance, and Islamic finance is dominated by academics from Southeast Asia, especially Indonesia and Malaysia.

Table 2.

| Source                                                                                                                                                                                                    | H index | G index | M index | Total Citation | No. of Publication | Publication Year start |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------|----------------|--------------------|------------------------|
| <i>Journal Of Islamic Accounting And Business Research</i>                                                                                                                                                | 4       | 4       | 1.33    | 45             | 4                  | 2023                   |
| <i>International Journal Of Ethics And Systems</i>                                                                                                                                                        | 2       | 2       | 0.29    | 34             | 2                  | 2019                   |
| <i>Journal Of Governance And Regulation</i>                                                                                                                                                               | 2       | 2       | 0.4     | 21             | 2                  | 2021                   |
| <i>Al-Shajarah</i>                                                                                                                                                                                        | 1       | 1       | 0.14    | 1              | 1                  | 2019                   |
| <i>Asian Journal Of Business And Accounting</i>                                                                                                                                                           | 1       | 1       | 0.33    | 6              | 1                  | 2023                   |
| <i>Asian Social Work And Policy Review</i>                                                                                                                                                                | 1       | 1       | 0.17    | 22             | 1                  | 2020                   |
| <i>Cogent Social Sciences</i>                                                                                                                                                                             | 1       | 1       | 0.5     | 2              | 1                  | 2024                   |
| <i>Conference Proceedings - 6th International Conference On Information Technology And Multimedia At Uniten: Cultivating Creativity And Enabling Technology Through The Internet Of Things, Icim 2014</i> | 1       | 1       | 0.08    | 11             | 1                  | 2014                   |
| <i>Corporate Governance And Organizational Behavior Review</i>                                                                                                                                            | 1       | 1       | 0.33    | 2              | 1                  | 2023                   |
| <i>Economic Annals-Xxi</i>                                                                                                                                                                                | 1       | 1       | 0.2     | 9              | 1                  | 2021                   |

When viewed by institution, Figure 3 shows that Universitas Airlangga occupies the leading position with a total of 15 articles, confirming its role as a centre of productive research in the field of zakat and Islamic financial governance. It is followed by Universiti Utara Malaysia with 10 articles and Muhammadiyah University, which produced 6 articles. Other educational institutions such as International Islamic University Malaysia (IIUM) and Universiti Kebangsaan Malaysia (UKM) also showed significant contributions with 5 publications each. In Indonesia, several renowned universities such as Universitas Indonesia, Universitas Diponegoro, and Universitas Sultan Ageng Tirtayasa contributed between 3 and 4 articles. This map shows the dominance of Indonesian and Malaysian academic institutions, which have clearly become centres of zakat



research development at the international level.<sup>19</sup>

Figure 3.

| Authors         | Articles |
|-----------------|----------|
| Widiastuti, T   | 4        |
| Herianingrum, S | 3        |
| Mohammed, Mo    | 3        |
| Al Mustofa, Mu  | 2        |
| Hamid, Na       | 2        |
| Hasan, H        | 2        |
| Mawardi, I      | 2        |
| Muhammad, Aa    | 2        |
| Mukhlisin       | 2        |
| Ryandono, Mnh   | 2        |

Figure 4 shows the distribution of publications by country. Indonesia is the largest contributor with a sharp growth trend since 2019. Malaysia also shows steady growth, while the contribution of other countries such as Nigeria, Saudi Arabia, and Turkey is relatively more limited. This pattern indicates that Southeast Asia, especially Indonesia and Malaysia, serves as the main centre of research in zakat and Islamic financial governance.

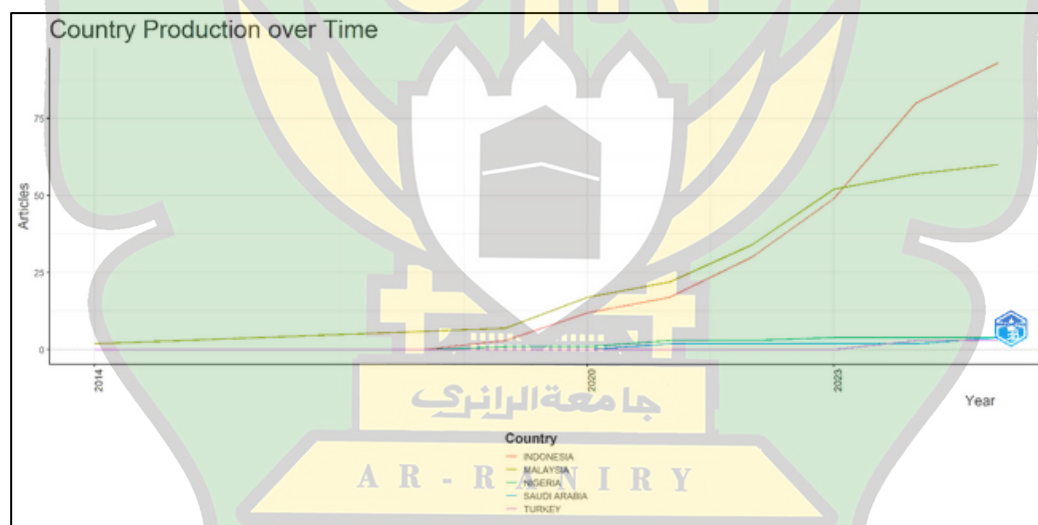


Figure 4.

Malaysia occupies the top position with a total of 126 citations and an average of 4.50 citations per article. Indonesia came second with a total of 67 citations, although the average citation is still lower than Saudi Arabia which reached 33 citations per article despite the small number of publications. This shows that Malaysia's contribution is most prominent both in terms of number and research impact, while publications from Saudi Arabia, although limited in number, have considerable influence in the international academic community. Overall, these findings confirm that the quality and impact of publications are not only determined

<sup>19</sup> Razak, Shaikh Hamzah Abdul. "Zakat and waqf as instrument of Islamic wealth in poverty alleviation and redistribution: Case of Malaysia." *International Journal of Sociology and Social Policy* 40, no. 3/4 (2020): 249-266.

by quantity, but also by the relevance of the research theme and the reputation of the journal in which the publication is published.

Figure 5.

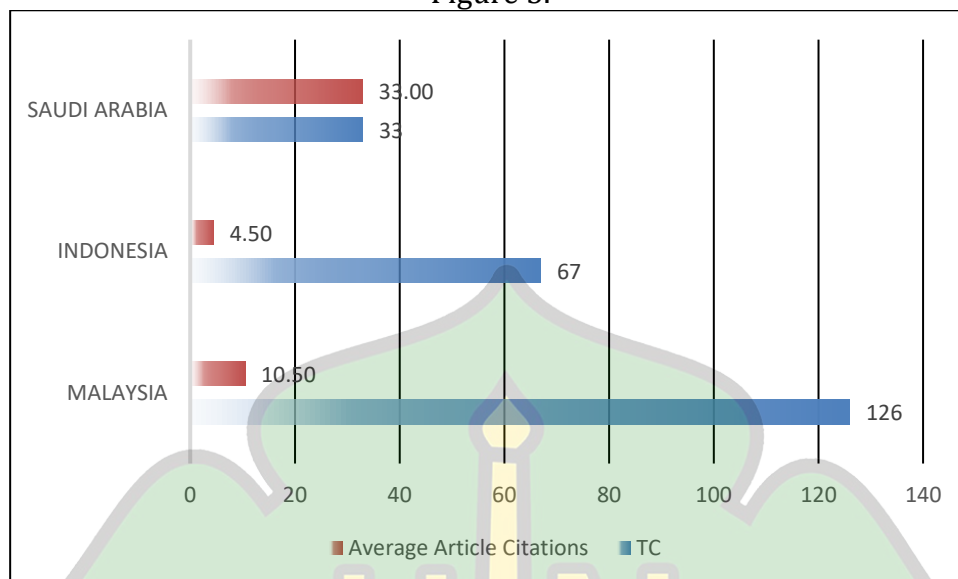


Figure 6 is the result of the keyword occurrence cluster analysis. Through the VOSviewer Version 1.6.20 package we identified 5 keyword clusters. Cluster 1 (red) contains keywords such as "zakat", cluster 2 (green) contains keywords such as "governance model", cluster 3 (blue) contains keywords such as "poverty alleviation", cluster 4 (yellow) contains keywords such as "sustainable development goals, and cluster 5 (purple) contains keywords such as "distribution of zakat". Furthermore, we found that there has been a significant shift in the focus of research on zakat governance.

throughout 2018-2024. In the initial phase, 2018-2020, the theme of governance and compliance dominated the academic discourse with high intensity, reflecting the basic need to build governance, transparency, and legal compliance in zakat institutions, which became the initial foundation for strengthening public legitimacy<sup>20</sup>. However, since 2020-2024 the trend has decreased, signalling a shift in research interest towards more applicable and innovative dimensions (see Figure 7).

<sup>20</sup>Nasution, A. H., Siregar, T. R. S., Rahman, H., and Putra, H. K. 2023. "The Role of Sharia Compliance, Good Corporate Governance, and Competence in SUMUT Zakat Management." Jurnal Ekonomi Syariah 8, no. 2: 126–136. <https://doi.org/10.37058/jes.v8i2.8451>

Figure 6.



| Keywords                      | Kluster | Occurrence | Links | Total Link Strength |
|-------------------------------|---------|------------|-------|---------------------|
| zakat                         | 1       | 25         | 91    | 114                 |
| governance model              | 2       | 9          | 38    | 46                  |
| poverty alleviation           | 3       | 10         | 50    | 56                  |
| sustainable development goals | 4       | 4          | 22    | 24                  |
| distribution of zakat         | 5       | 1          | 2     | 2                   |

The next period, between 2020-2022, shows that there are variations in research themes such as digital transformation and distribution & social impact. The theme of digitalisation of zakat has increased rapidly through the integration of financial technology and big data to improve distribution efficiency and reporting transparency<sup>21 22</sup>. At the same time, the research focus has begun to emphasise the social impact of zakat distribution, particularly in relation to poverty alleviation, mustahik empowerment, and zakat's contribution to community welfare.

Furthermore, the 2022-2024 period increasingly emphasises integration with global agendas, such as the SDGs and global collaboration. This trend marks a visionary new orientation, with zakat positioned as a social financing mechanism that can support the achievement of the Sustainable Development Goals, including on poverty alleviation, social equality, and economic resilience. Overall, the findings provide valuable insights into the current focus of the study on zakat governance. The findings emphasise digital transformation, social impact, and

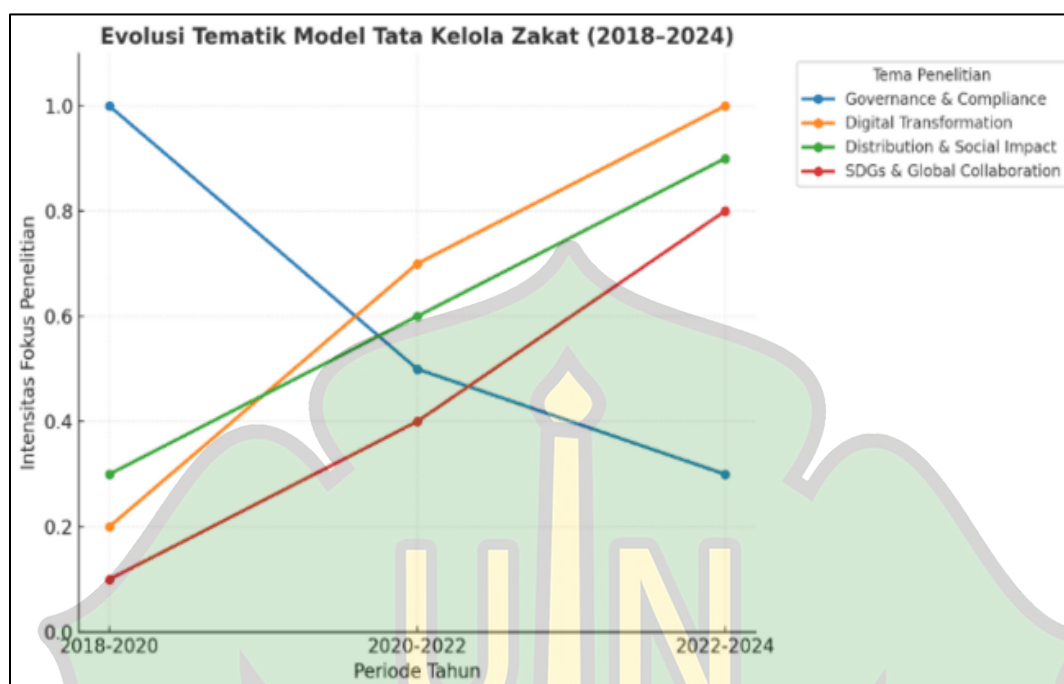
<sup>21</sup> Asni, F., Ahmad, K. A., Hasbulah, M. H., Tambak, S., Ahmad, H. H., and Mustafa, W. A. 2024. "A Recent Systematic Review of Zakat Digitalization: Efficiency and Challenges." *Journal of Advanced Research in Applied Sciences and Engineering Technology* 53, no. 2: 130–146. <https://doi.org/10.37934/araset.53.2.130146>

<sup>22</sup> Rahmini Hadi, Yoiz Shofwa Shafrani, Dewi Lamela Hilyatin, Sugeng Riyadi and Basrowi Basrowi. "Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration." *International Journal of Data and Network Science* (2024). <https://doi.org/10.5267/j.ijdns.2023.8.025>.



contribution to the global SDGs agenda as further development of the zakat governance foundation.

Figure 7.



## CONCLUSION

This study demonstrates that research on zakat governance and poverty alleviation has expanded considerably since 2019, with Indonesia and Malaysia serving as the main hubs of scholarly contribution. The bibliometric approach applied here is not merely descriptive; it provides strategic insight into the intellectual structure of the field, clarifying dominant themes, influential actors, and emerging trends such as digital transformation and alignment with the SDGs.

The significance of this mapping lies in its ability to guide both scholarship and practice. By identifying gaps and highlighting areas of concentration, it enables researchers to position future studies more effectively while offering policymakers and zakat institutions evidence-based directions to strengthen governance, transparency, and international collaboration. In this way, bibliometric analysis transforms fragmented research outputs into actionable knowledge, reinforcing the role of zakat as a credible instrument for sustainable poverty alleviation.

## REFERENCE

- Abudaqa, Anas, Ira Geraldina, Mohamad Rakhmansyah, Mohammad Miftah, and Siphon Dlamini. 2024. "Sustainable Management Strategies to Enhance Business Competitiveness in the Technology Sector." *APTISI Transactions on Management* 8 (3): 231–40. <https://doi.org/10.33050/atm.v8i3.2359>.
- Anas, Anastasya Dinda Syaputri, and Sigid Eko Pramono Sigid. 2024. "Analysis of the Development of Zakat Accounting Research: A Bibliometric Approach." *Journal La Bisecoman* 5 (2): 239–52. <https://doi.org/10.37899/journallabisecoman.v5i2.1153>.
- Asni, F., Ahmad, K. A., Hasbulah, M. H., Tambak, S., Ahmad, H. H., & Mustafa, W. A. (2024). A recent systematic review of zakat digitalization: Efficiency and

- challenges. *Journal of Advanced Research in Applied Sciences and Engineering Technology*, 53(2), 130–146. <https://doi.org/10.37934/araset.53.2.130146>
- Asyifa, L. N., Fuadi, N. F. Z., Zaenal, M. H., & Saekhu, S. (2024). Pursuing sustainable development goals (SDGs) through integrating the role of zakat and its contribution in Islamic finance. In *Advances in Business Strategy and Competitive Advantage Book Series* (pp. 51–78). <https://doi.org/10.4018/979-8-3693-3980-0.ch003>
- BPS Kota Banda Aceh. (2023). *Garis kemiskinan, jumlah, dan persentase penduduk miskin di Kota Banda Aceh*. Banda Aceh: Badan Pusat Statistik Kota Banda Aceh.
- Donthu, N., Kumar, S., Mukherjee, D., Pandey, N., & Lim, W. M. (2021). How to conduct a bibliometric analysis: An overview and guidelines. *Journal of Business Research*, 133, 285–296. <https://doi.org/10.1016/j.jbusres.2021.04.070>
- Farzana, N., Mindia, P. M., Yusuf, S. N. S., Hoque, M. N., Mustaffa, A. H., Ahmed, M., & Qamruzzaman, M. (2025). Analysing a decade of zakat research through bibliometric analysis: Previous achievements, present patterns, and future avenues. *Journal of Infrastructure, Policy and Development*, 9(1), 10365. <https://doi.org/10.24294/jipd10365>
- Flores, J., Santos, L., & Tariq, U. (2025). Shariah law and economic justice: Analyzing the impact of zakat on income distribution in Indonesia. *Sharia Oikonomia Law Journal*, 3(1), 104–115. <https://doi.org/10.70177/solj.v3i1.2085>
- Ghoriyyudin, A., Fitriana, F., Santoso, R. A., & Devi, R. F. (2024). Analisis audit syariah, akuntabilitas dan transparansi pada organisasi pengelola zakat dalam memaksimalkan potensi zakat. *Journal of Revenue*, 5(1), 554–581. <https://doi.org/10.46306/rev.v5i1.455>
- Hadi, R., Shafrani, Y., Hilyatin, D., Riyadi, S., & Basrowi, B. (2024). Digital zakat management, transparency in zakat reporting, and the zakat payroll system toward zakat management accountability and its implications on zakat growth acceleration. *International Journal of Data and Network Science*. <https://doi.org/10.5267/j.ijdns.2023.8.025>
- Karmilah, K., Zakariah, A., & Novita, N. (2024). Peran zakat dalam meningkatkan kesejahteraan ekonomi masyarakat. *Nuansa*, 2(3). <https://doi.org/10.61132/nuansa.v2i3.1251>
- Mashur, M., Riswandi, D., & Sibawaihi, A. (2022). Peran Badan Amil Zakat Nasional (Baznas) dalam pemberdayaan ekonomi masyarakat (analisis pengembangan Ekonomi Islam). *JSEH (Jurnal Sosial Ekonomi dan Humaniora)*, 8(4), 634–639. <https://doi.org/10.29303/jseh.v8i4.184>
- Nasution, A. H., Siregar, T. R. S., Rahman, H., & Putra, H. K. (2023). The role of Sharia compliance, good corporate governance, and competence in SUMUT zakat management. *Jurnal Ekonomi Syariah*, 8(2), 126–136. <https://doi.org/10.37058/jes.v8i2.8451>
- Nuche, A., Sy, O., & Rodriguez, J. C. (2024). Optimizing efficiency through sustainable strategies: The role of management and monitoring in achieving goals. *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, 8(2). <https://doi.org/10.33050/atm.v8i2.2257>
- Priambodo, A. P., & Djirimu, M. A. (2024). Government intervention strategy in poverty reduction: Study on the district and city in Indonesia across 2016–2023. *Jurnal Bina Praja*, 16, 489–508. <https://doi.org/10.21787/jbp.16.2024.489-508>

- Purwanti, E. (2024). Analisis deskriptif profil kemiskinan Indonesia berdasarkan data BPS tahun 2023. *Jurnal Manajemen Humaniora*, 4(1). <https://doi.org/10.37481/jmh.v4i1.653>
- Rusdianto, R. (2022). The Direction of Zakat Accounting Research: An Analysis of The Issues and Implications of Zakat Institution Management Practice. *al-Uqud : Journal of Islamic Economics*. <https://doi.org/10.26740/aluqud.v6n1.p115-134>.
- Razak, S. H. A. (2020). Zakat and waqf as instrument of Islamic wealth in poverty alleviation and redistribution: Case of Malaysia. *International Journal of Sociology and Social Policy*, 40(3/4), 249-266.
- Umami, R. (2025). Transformasi Zakat di Era Masyarakat 5.0: Optimalisasi Teknologi untuk Kesejahteraan Sosial Berkelanjutan. *West Science Islamic Studies*. <https://doi.org/10.58812/wsiss.v3i02.1849>.
- Mohammad Qutaiba, Mohd Owais, & Muharam, A. S. (2024). The Current Issue of Reporting Zakat in Indonesia: A Critical Analysis. *Journal of Islamic Economic and Business Research*, 4(1), 1-23. <https://doi.org/10.18196/jiebr.v4i1.227>

