

Trends and Knowledge Structure in Zakat Accounting Studies

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Article Info	ABSTRACT
<p>Article history:</p> <p>Received Nov, 2025 Revised Nov, 2025 Accepted Nov, 2025</p> <hr/> <p>Keywords:</p> <p>Bibliometric Analysis; Fintech; Governance Accountability; Islamic Accounting; Islamic Social Finance; Zakat Accounting</p>	<p>This study aims to map the development, thematic structure, and intellectual foundations of zakat accounting research over the period 2000–2025. A quantitative bibliometric research strategy is employed, with data collected from the Scopus database in the form of full records of peer-reviewed journal articles and review papers (titles, abstracts, author keywords, citation information, and references). The search string combines core zakat and accounting terms using Boolean and proximity operators, and a multi-stage screening process based on titles and abstracts is applied to ensure that only studies with a substantive focus on zakat accounting are retained. The final dataset is analysed using performance analysis and science-mapping techniques. Performance analysis is used to describe publication trends, leading authors, journals, institutions, and countries, while science mapping relies on co-occurrence of author keywords, citation analysis, and co-citation analysis to identify dominant themes, research fronts, and underlying theoretical paradigms. The bibliometric procedures are implemented with VOSviewer and the Bibliometrix/Biblioshiny package, enabling an integrated overview of how zakat accounting has evolved as a distinct field and where promising avenues for future research are emerging.</p> <p><i>This is an open access article under the CC BY-SA license.</i></p>



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1. INTRODUCTION

Zakat, a fundamental pillar of Islam, serves as a mandatory redistributive mechanism aimed at mitigating poverty, reducing inequality, and enhancing social cohesion among Muslim communities [1], [2]. Currently, zakat is often conceptualized as an element of Islamic social protection and a faith-driven mechanism to advance the Sustainable Development Goals (SDGs), especially those aimed at alleviating poverty, diminishing hunger and inequality, and enhancing education and health [3]–[5].

Empirical estimations indicate that the potential for zakat collections in various Muslim-majority countries, including Indonesia, far surpasses actual realizations, revealing considerable untapped fiscal and social capacity within the zakat system [6], [7].

With the expansion and intricacy of zakat management, the significance of formal zakat institutions (Organisasi Pengelola Zakat/OPZ) grows more strategic. Legislation and regulations, like Indonesia’s Law No. 23/2011 on Zakat Management and its associated rules, require the systematic collection, distribution, and utilization of

zakat to improve efficacy and efficiency. In this institutional framework, comprehensive accounting and reporting procedures are essential to guarantee that zakat monies are administered transparently, responsibly, and in accordance with sharia. High-quality financial reporting is a crucial tool for diminishing information asymmetry between *amil* (zakat managers) and *muzakki* (zakat payers), hence fostering public trust and encouraging the allocation of zakat through formal institutions [8], [9].

The governance requirements have prompted the creation of distinct zakat accounting standards [10]. At the national level, the Indonesian Institute of Accountants promulgated PSAK 109 “Accounting for Zakat, Infak, and Sedekah” to govern the recognition, measurement, presentation, and disclosure of zakat and associated transactions in the financial statements of zakat institutions.

The Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) has established and subsequently amended its Financial Accounting Standard on zakah (FAS 9 and the exposure draft on “Financial Reporting for Zakah”) to assist Islamic financial institutions in the accounting and disclosure of zakat [11].

These standards seek to standardize practices while incorporating principles of effective zakat governance through the necessity for more systematic, comparable, and auditable reporting [6], [12].

In response to these regulatory developments, an increasing amount of empirical research has investigated the implementation of zakat accounting by zakat institutions and its impact on organizational performance and public trust. Research has examined the implementation of PSAK 109 across various organizational contexts, the degree of adherence to obligatory and discretionary disclosure mandates, and the difficulties encountered in the preparation of audited financial statements [12]–[14].

Additional studies investigate the correlation among transparency, accountability, and trust in zakat institutions, demonstrating that the caliber of financial reporting and accountability measures profoundly impacts

muzakki’s emotional and rational trust, along with their propensity to contribute zakat via formal avenues [8], [15], [16].

In addition to case-based and normative studies, literature on zakat has been progressively analyzed through bibliometric methodologies. Bibliometric analyses of zakat research have delineated publication trends, prominent journals, prolific authors, and significant thematic clusters, including poverty alleviation, compliance behavior, and institutional governance [7], [17]–[19].

Nonetheless, zakat accounting frequently emerges merely as a sub-theme within comprehensive analysis of zakat or Islamic finance, and specialized bibliometric research on zakat accounting are still rather scarce. Recent studies concentrating on zakat accounting—such as bibliometric analyses of PSAK 109-based research and the mapping of zakat accounting publications—indicate that the field is expanding yet remains fragmented regarding topics, methodologies, and institutional contexts [18], [20]–[22]. These studies indicate the necessity for additional synthesis to comprehend the structure and evolution of zakat accounting knowledge across many academic domains.

The preceding review indicates that although zakat accounting has garnered significant academic interest—prompted by the release of PSAK 109, the formulation of AAOIFI’s zakah standards, and elevated demands for transparency and accountability in zakat institutions—the current literature remains fragmented across diverse journals, nations, and thematic domains. Empirical investigations typically concentrate on limited settings or individual institutions, while the majority of bibliometric analyses continue to see zakat accounting as a subordinate theme within the wider domains of zakat or Islamic finance study [7], [17], [18].

Consequently, there exists a restricted comprehensive grasp of the intellectual and thematic framework of zakat accounting studies—specifically, how research domains are grouped, which notions constitute central versus marginal themes, and how these

patterns have evolved over time. This fragmentation hinders scholars and practitioners from recognizing prevailing trends, developing challenges, and potential deficiencies in the zakat accounting literature, hence limiting the formulation of a cohesive research program aimed at enhancing zakat governance and reporting standards.

This research, entitled "Trends and Knowledge Structure in Zakat Accounting Studies," seeks to fill this void by thoroughly delineating the zakat accounting literature through bibliometric methodologies. The study has three primary objectives. This study aims to identify and delineate publication patterns in zakat accounting research, encompassing the increase in publication volume, prominent journals, prolific writers, and the geographical distribution of contributors throughout time [18], [20], [22]. Secondly, it seeks to analyze the knowledge framework of zakat accounting through the examination of keyword co-occurrence, co-authorship, and co-citation relationships, thus uncovering significant thematic clusters, intellectual foundations, and research networks within the discipline [23], [24]. Third, informed by the discerned trends and knowledge framework, the study aims to elucidate research deficiencies and advocate for a prospective research agenda that can enhance the formulation of a more comprehensive zakat accounting theory and practice, especially concerning transparency, accountability, and the role of zakat institutions in socio-economic development and the Sustainable Development Goals (SDGs).

2. METHOD

This study utilizes a quantitative bibliometric research strategy alongside qualitative content analysis to delineate the patterns and knowledge framework of zakat accounting studies [23], [25]. Bibliometric analysis is suitable for synthesizing extensive literature and revealing conceptual frameworks and thematic developments within a discipline. The principal data source is the Scopus database, renowned for its comprehensive coverage of peer-reviewed

journals in accounting, finance, economics, and social sciences [25], [26]. A systematic search method employs combinations of keywords like "zakat accounting," "zakat financial reporting," "PSAK 109," "zakat disclosure," and "zakat standard" found in publication titles, abstracts, and author keywords. The search string is adjusted using Boolean operators and proximity functions to concentrate only on zakat accounting, as follows: zakat AND (accounting OR financial reporting OR PSAK 109 OR disclosure). The time frame extends from 2000 to the latest complete year accessible at the time of data extraction, encompassing the era when zakat accounting commenced its institutionalization and regulation via formal standards. Only journal articles and review papers classified as final (non-early access) publications are included to guarantee the stability of bibliometric data.

The preliminary search outcomes are exported from Scopus in a conventional bibliographic format (e.g., CSV or RIS), encompassing details on authors, titles, abstracts, keywords, affiliations, sources, citations, and references. A multi-phase screening process is subsequently implemented, utilizing principles typically employed in systematic review processes [27], [28]. Initially, duplicates and distinctly irrelevant entries (such as articles where "zakat" or "accounting" are mentioned only tangentially or in unrelated contexts) are eliminated. Secondly, titles and abstracts are examined to confirm that the primary emphasis of each paper pertains to zakat accounting, zakat financial reporting, or closely associated topics such as zakat disclosure, recognition and measurement, or the application of specific zakat accounting standards (e.g., PSAK 109, AAOIFI FAS 9). Third, full texts are reviewed for doubtful cases to verify eligibility. The resulting information is subsequently refined by standardizing author names, institutional affiliations, and keywords (e.g., consolidating variations such as "zakat accounting," "accounting of zakat," and "akuntansi zakat" into a singular phrase). Simultaneously, a coding sheet is created to document

supplementary attributes such study methodology (qualitative, quantitative, mixed-methods), national setting, kind of institution examined, and primary thematic emphasis [25], [26].

Bibliometric analyses are conducted in two phases: performance analysis and science mapping [23], [25]. Performance analysis delineates fundamental publication and citation trends, including the annual increase in publications, the most prolific authors, institutions, journals, and nations, along with the most cited texts. Science mapping approaches are employed to reveal the conceptual and thematic framework of zakat accounting study. A co-occurrence analysis of author keywords and terms derived from titles and abstracts is performed to discern principal research clusters and developing subjects, whereas co-authorship

analysis is employed to delineate collaboration networks across authors, institutions, and nations. Co-citation analysis delineates essential foundational works and conceptual paradigms that support the discipline [23], [24]. The analyses utilize VOSviewer and the Bibliometrix/Biblioshiny package in R, facilitating the building and visualization of bibliometric networks [24], [26]. The resultant maps and clusters are qualitatively analyzed, utilizing the whole texts of representative articles to categorize themes, comprehend their substantive content, and construct a cohesive narrative on the evolution and knowledge framework of zakat accounting studies.

3. RESULT AND DISCUSSIONS

3.1 Network Visualization

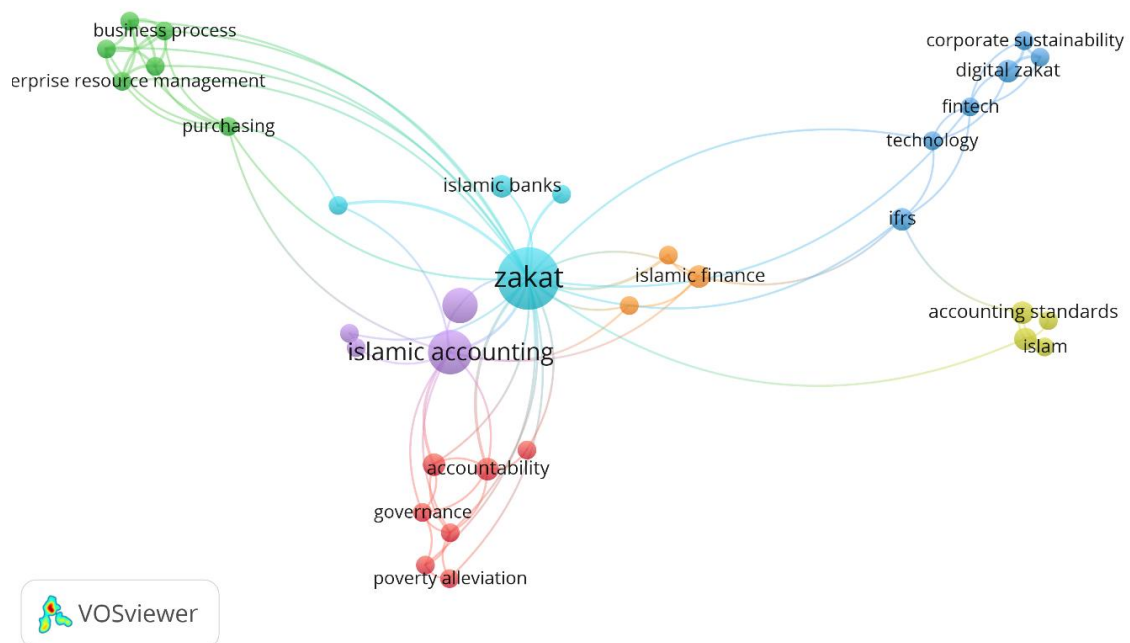


Figure 1. Network Visualization
Source: Data Analysis Result, 2025

The network representation positions "zakat" as the primary, center node, signifying its role as the principal integrative notion around which the entire research stream is structured. Almost all other terms are directly associated with zakat, indicating that a

significant portion of the literature regards zakat either as the central subject of examination or as a foundational element for related themes such as Islamic accounting, Islamic finance, and governance. The thickness and quantity of links associated with zakat indicate its

frequent usage as a term and its co-occurrence with a variety of issues, so affirming that zakat study has evolved into a multidimensional field including technical, institutional, social, and technological dimensions.

A discernible cluster associates 'zakat' with 'Islamic accounting' and governance-related terminology, including 'accountability', 'governance', and 'poverty alleviation'. This cluster represents a robust research trajectory that positions zakat as a tool for public accountability and social justice, wherein accounting procedures are anticipated to facilitate transparent reporting and responsible stewardship of zakat monies. The close interrelations among Islamic accounting, accountability, governance, and poverty alleviation indicate that scholars often explore how accounting standards, disclosure practices, and reporting mechanisms influence the social outcomes intended by zakat. The literature regards zakat accounting not merely as a technical task, but as a mechanism to maintain trust, legitimacy, and the overarching purposes of maqasid al-sharia.

A significant cluster associates 'zakat' with 'Islamic finance,' 'Islamic banks,' and 'accounting standards/Islam.' This tendency signifies that zakat is increasingly addressed within the broader context of Islamic finance, highlighting corporate zakat, institutional compliance, and the incorporation of zakat into financial reporting standards. The existence of the terms 'accounting standards' and 'Islam' as a specific mini-cluster indicates that a segment of the literature is explicitly normative and oriented towards standard-setting, concentrating on the translation of sharia principles into formal accounting regulations (e.g., PSAK, AAOIFI, or other national standards) and the application of these regulations by Islamic financial institutions. This affirms that zakat accounting is not standalone; it is

included within discussions of Islamic financial regulation and the standardization of practices across countries.

A distinct yet interconnected cluster on the right side of the network includes 'IFRS,' 'technology,' 'fintech,' 'digital zakat,' and 'corporate sustainability.' This group highlights a modern research frontier where zakat converges with global accounting standards and digital change. The connection between IFRS and technology-related terminology indicates research examining how international reporting standards, digital platforms, and fintech innovations influence or complicate zakat reporting and collection. The inclusion of 'corporate sustainability' with 'digital zakat' indicates a developing dialogue that integrates zakat within wider ESG and sustainability frameworks, exploring how digitalization and global standards might improve the social impact and transparency of zakat-related initiatives.

On the left, an additional cluster focuses on 'business process,' 'enterprise resource management,' and 'purchasing,' linked to zakat and Islamic accounting. This indicates that certain zakat-related research employs an operational or management-systems viewpoint, examining the integration of zakat and Islamic values inside organizational processes, ERP systems, and procurement operations. These studies presumably emphasize process integration, internal controls, and efficiency, suggesting that zakat and Islamic accounting are being implemented in practical company workflows rather than existing solely at the conceptual or regulatory level. The map illustrates a domain that is fundamentally anchored in Islamic accounting and governance while simultaneously progressing towards digitalization, sustainability, and enterprise systems, with zakat as the central concept unifying these varied thematic trajectories.

3.2 Network Visualization

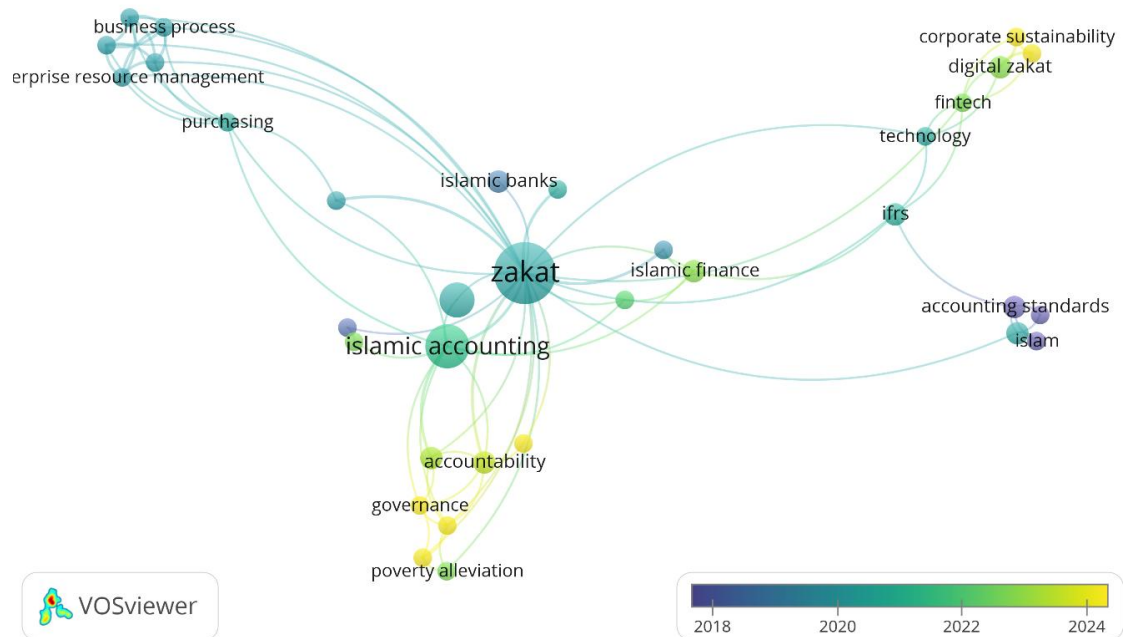


Figure 2. Overlay Visualization
Source: Data Analysis Result, 2025

The overlay display incorporates a temporal dimension to the zakat-accounting keyword network. Colors transition from blue (indicating an older average publishing year) through green to yellow (signifying a more current publication year). The primary nodes of zakat and Islamic accounting are represented in a green-turquoise hue, indicating their persistent discussion across the whole timeframe rather than being confined to the initial or final years. They serve as a stable foundation: the majority of other subjects—Islamic finance, Islamic banks, business processes, governance, fintech—are connected to these two persistent anchors.

In the initial segment of the timeline (depicted in bluish tones), we observe keywords including Islam, accounting standards, Islamic banks, and the cluster related to business process, enterprise resource management, and purchasing. This indicates that prior zakat literature focused on normative and institutional foundations (the appropriate handling of zakat according to Islamic

principles and accounting standards) as well as operational matters inside organizations and information systems. At this juncture, zakat was integrated within Islamic accounting and banking frameworks and incorporated into organizational processes and reporting systems, while the social and sustainability storylines were comparatively less prominent.

The recent study domains are indicated by yellowish nodes such as poverty alleviation, governance, accountability, digital zakat, fintech, and corporate sustainability. This signifies a recent transition in zakat accounting research towards: (1) outcome-focused themes—examining how zakat aids in poverty alleviation and promotes good governance; and (2) technology- and ESG-focused themes—the influence of digital platforms, fintech advancements, and sustainability initiatives on improving zakat reporting and its impact. The field has progressed from fundamental standard-setting and institutional integration to a more adva

nced stage, where digital transformation, accountability, and socio-economic effect are at the forefront of zakat accounting study.

3.3 Citation Analysis

This study initially analyzes the papers with the greatest citation counts in zakat and Islamic accounting literature to discover the intellectual foundations and most significant contributions in the subject. Table X delineates the ten most frequently cited articles within the dataset, encompassing a range of subjects such as Shari'ah disclosures and governance in Islamic banking, dual-board structures and their impact on bank performance,

bibliometric analysis of zakat scholarship, fraud prevention and institutional efficacy, corporate zakat accounting, the historical foundations of Islamic accounting practices, structural impediments to effective zakat systems, and the burgeoning role of digital accounting and digital zakat in fostering business sustainability. Collectively, these extensively referenced publications offer an overview of the field's progression from its historical and theological foundations to current matters of governance, legislation, and digital transformation.

Table 1. Most Cited Article

Citations	Author and Year	Title
75	[29]	Shari'ah disclosures in Malaysian and Indonesian Islamic banks:The Shari'ah governance system
52	[30]	Dual board governance structure and multi-bank performance: a comparative analysis between Islamic banks in Southeast Asia and GCC countries
49	[17]	What do we know about zakat literature? A bibliometric review
46	[31]	The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a SharĀĒĥah forensic accounting perspective
46	[32]	Accounting treatment for corporate zakat: a critical review
39	[33]	Accounting systems and recording procedures in the early Islamic state
29	[34]	A comprehensive review of barriers to a functional Zakat system in Nigeria: What needs to be done?
28	[35]	The appointment qualifications of Muslim accountants in the middle ages
27	[36]	Were islamic records precursors to accounting books based on the Italian method?
21	[37]	Exploring the impact of digital accounting and digital zakat on improving business sustainability in the Middle East and Malaysia

Source: Scopus, 2025

Table 1 illustrates that governance and accountability topics are crucial in the discourse surrounding zakat and Islamic accounting. Research on Shari'ah disclosures, dual board governance, and effective governance in zakat institutions underscores a persistent focus on the impact of institutional frameworks, transparency, and fraud mitigation strategies on organizational performance and public confidence. Significant conceptual and review articles—such as the bibliometric analysis

of zakat literature and the critical assessment of corporate zakat accounting—have influenced later research trajectories by elucidating essential disputes and highlighting unresolved methodological and legal challenges. Zaid's historical analysis of early Islamic accounting systems and the qualifications of Muslim accountants illustrate that modern discourse is rooted in a longstanding heritage of record-keeping and ethical stewardship. Recent contributions, such the study on digital

accounting, digital zakat, and company sustainability, indicate a transition towards technology-driven reporting and the incorporation of zakat into comprehensive ESG and sustainability frameworks. These extensively re

ferenced publications delineate a distinct progression from basic, historically informed research to advanced examinations of governance, legislation, and digital innovation in zakat accounting.

3.4 Density Visualization

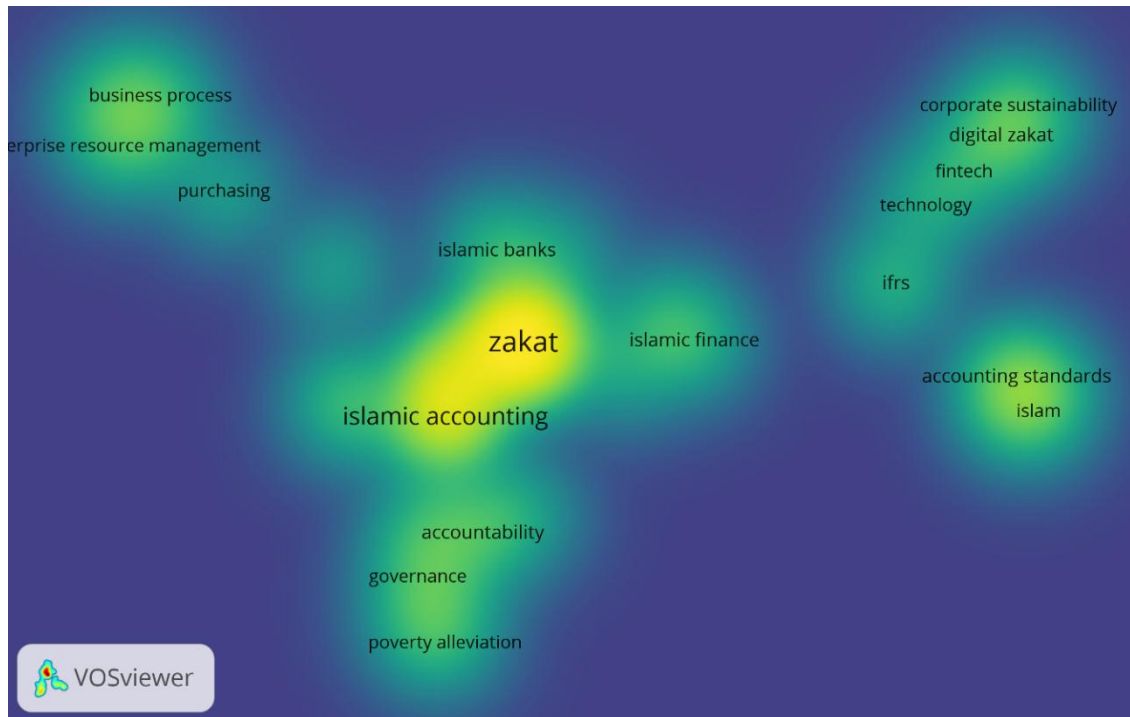


Figure 3. Density Visualization
Source: Data Analysis Result, 2025

The density map shows that “zakat” and “Islamic accounting” form the hottest (yellow) core of the research landscape, indicating the highest frequency and co-occurrence intensity of these keywords. This suggests that most studies in the dataset anchor their discussion around zakat as a central construct framed explicitly within Islamic accounting perspectives. Surrounding this core are medium-density (green) zones such as Islamic banks, Islamic finance, governance, accountability, and poverty alleviation, which means these topics frequently appear together with zakat and Islamic accounting but with slightly lower concentration. In other words, a substantial portion of the literature examines zakat in relation to institutional performance and social objectives—how accounting for zakat in

Islamic financial institutions is linked to governance structures, transparency, and the role of zakat in reducing poverty.

Further from the centre, yet still in noticeable green areas, are clusters like “accounting standards/Islam” on one side and “corporate sustainability–digital zakat–fintech–technology–IFRS” on the other, as well as “business process–enterprise resource management–purchasing”. Their density indicates that these domains constitute important but more specialised subfields. The accounting standards/Islam cluster reflects normative and regulatory work on how Islamic principles are translated into formal reporting rules. The digital/sustainability cluster points to an emerging research front where zakat accounting intersects with fintech, digital platforms, IFRS, and ESG/sustainability

agendas. Meanwhile, the business process/ERP cluster highlights operational and systems-oriented studies integrating zakat and Islamic principles into organisational workflows. Overall, the heat map confirms a concentrated core around zakat–Islamic accounting,

surrounded by several active but more focused research pockets on governance and social impact, regulatory standard-setting, digital transformation, and enterprise systems.

3.5 Co-Authorship Network

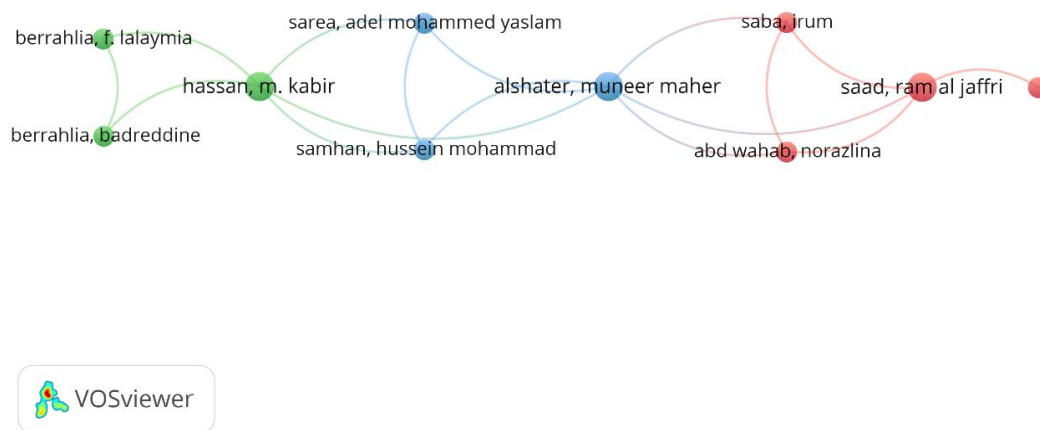


Figure 4. Author Visualization
Source: Data Analysis Result, 2025

The co-authorship map illustrates a compact yet distinctly segmented collaboration network in zakat–Islamic accounting research. Three primary clusters emerge: a green cluster surrounding Hassan, M. Kabir, who collaborates with Berrahlia, F. Lalaymia, and Berrahlia, Badreddine; a blue cluster centered on Alshater, Muneer Maher, working with Sarea, Adel Mohammed

Yaslam, and Samhan, Hussein Mohammad; and a red cluster connecting Saad, Ram Al Jaffri, Abd Wahab, Norazlina, and Saba, Irum. Alshater,

Muneer Maher's central position on the map signifies a bridging function, linking the blue cluster with the red governance/zakah scholars, whereas Hassan, M. Kabir serves as a conduit between the green and blue clusters. The structure indicates that the field is organized around a few cohesive author teams with minimal inter-team collaboration, however several notable authors serve as connectors that could promote future integration of various research groups.

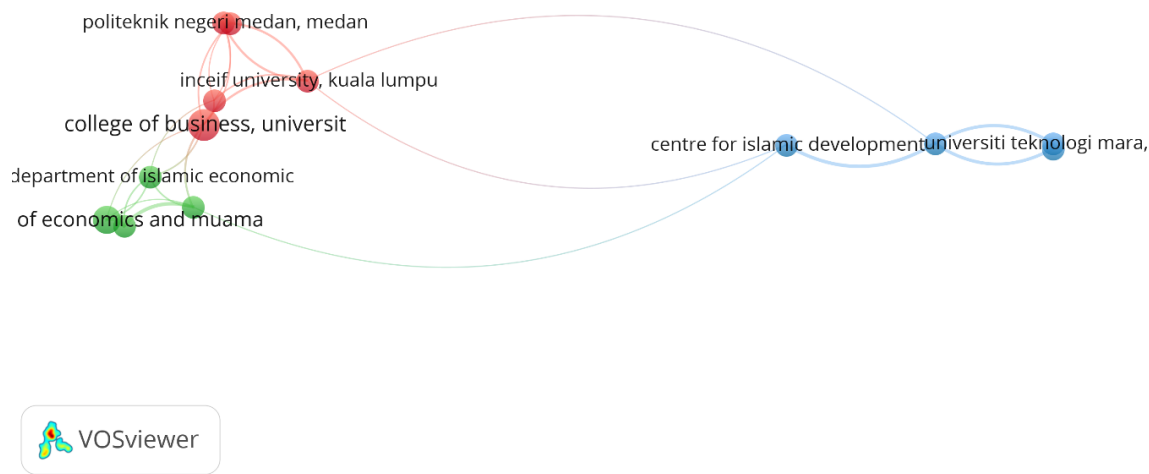


Figure 5. Affiliation Visualization
Source: Data Analysis Result, 2025

The affiliation network indicates that zakat–Islamic accounting research is confined within a limited number of institutional clusters, characterized by selective inter-institutional collaboration. The green cluster on the left encompasses departments of Islamic economics and colleges of economics and muamalah, signifying a collection of interrelated academic units—presumably inside Indonesian universities—that primarily engage in collaboration with one another. The red cluster above signifies a regional cooperation linking Politeknik Negeri Medan, INCEIF University in Kuala Lumpur, and a college of Business at a

partner university, with INCEIF serving as a pivotal center connecting Indonesian and Malaysian institutions. The blue cluster on the right is centered around Universiti Teknologi MARA and its Centre for Islamic Development Management Studies, constituting a cohesive Malaysian node characterized by robust internal collaboration. The connections between INCEIF and the UiTM–CIDMS cluster demonstrate that Malaysian institutions are crucial in linking otherwise localized research groups, whereas engagement with Islamic economics departments in Indonesia is rather restricted and cluster-dependent.

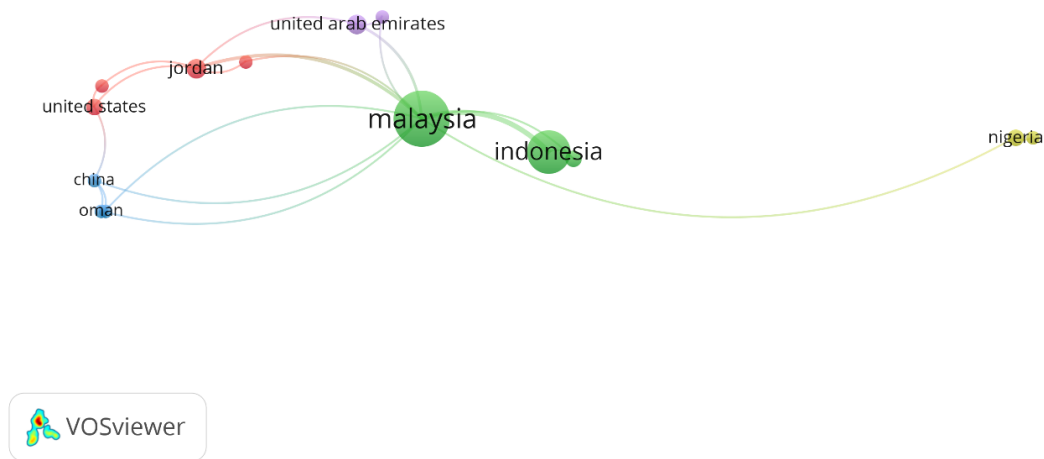


Figure 6. Country Visualization
Source: Data Analysis Result, 2025

The country collaboration map indicates that Malaysia serves as the principal hub in zakat–Islamic accounting research, as evidenced by its substantial node size and extensive connections. Malaysia maintains robust collaborative relations with Indonesia, establishing the central regional axis of study in this domain. This hub facilitates research links to several nations, including Jordan and the United Arab Emirates in the Middle East, as well as China, Oman, and the United States, indicating the presence of foreign co-authorships that predominantly involve Malaysian partners. Nigeria functions as a more peripheral node with a prolonged connection predominantly to Malaysia, signifying nascent yet constrained integration into the broader collaborative network. The map indicates that intellectual output and international collaboration in zakat accounting are predominantly concentrated in Southeast Asia, with Malaysia serving as the primary conduit connecting regional efforts to a limited number of partners in the Middle East, Africa, and significant global economies.

3.6 Discussions

a. Practical Implications

The results of this study possess multiple tangible consequences for regulators, zakat organizations, and practitioners in Islamic banking. The emphasis on themes such as governance, accountability, and poverty alleviation indicates that stakeholders increasingly anticipate zakat institutions to provide transparent, high-quality reporting and explicit connections between collected monies and social effects. Regulators and standard setters can utilize the mapped knowledge structure to evaluate existing guidelines (e.g., PSAK 109, AAOIFI FAS on zakat) against prevalent issues in the literature and pinpoint areas necessitating more robust prescriptions—such as impact

disclosure, risk management, or digital reporting. Zakat institutions must invest in integrated information systems, data analytics, and digital channels to facilitate real-time reporting and enhance donor trust, as seen by the clusters surrounding digital zakat, fintech, and enterprise systems. The country and affiliation maps indicate that Malaysia–Indonesia serves as the primary research hub, suggesting that policymakers and professional organizations in other regions (e.g., Nigeria, Gulf countries) can utilize this insight by establishing research collaborations or implementing established governance and reporting practices from these leading ecosystems. The report offers a framework for practitioners to prioritize capacity building, technological integration, and cross-border learning in zakat accounting and management.

b. Theoretical Contributions

This study theoretically enhances zakat accounting scholarship in three primary ways. Initially, by methodically delineating the intellectual and thematic framework of the discipline, it elucidates that zakat accounting is not simply a subset of Islamic accounting but a separate knowledge domain structured around several fundamental axes: governance–accountability–poverty alleviation, integration with Islamic finance and banking, digital and fintech transformation, and enterprise-level process integration. This facilitates the consolidation of disparate empirical and conceptual research into recognizable streams, so simplifying the positioning of new studies within a comprehensive framework. Secondly, the co-occurrence and co-citation frameworks underscore the predominant theoretical lenses utilized—such as governance theory, account

ability theory, social justice perspectives, and technology adoption theories—while also exposing underutilized viewpoints, including institutional theory, stakeholder theory, and ESG frameworks. This facilitates a broader and more critical theorization of zakat accounting, especially in connecting micro-level reporting practices to macro-level goals like as the SDGs. Third, by illustrating the interconnections among historical analyses of early Islamic accounting, corporate zakat discussions, and modern digital-zakat investigations, the work provides a longitudinal narrative of the co-evolution of concepts, norms, and technology. This narrative can support future theoretical development about the evolution of Islamic social finance accounting in response to regulatory, technological, and sociological changes.

3.7 Limitations and Directions for Future Research

This study, despite its merits, has some shortcomings that warrant acknowledgment and may inform future research. The analysis predominantly depends on Scopus-indexed journal articles and reviews, resulting in the under-representation of significant books, conference proceedings, national journals not indexed in Scopus, and grey literature, including regulatory reports and institutional guidelines. The mapped knowledge structure presumably represents the worldwide and English-language aspect of zakat accounting study, while significant local discussions in Arabic, Bahasa Indonesia, or other languages may be less prominent. Moreover, bibliometric tools identify patterns of co-occurrence, citation, and collaboration; but, they fail to fully elucidate the depth of reasoning, methodological rigor, or contextual subtleties of particular research. This paper's qualitative interpretation

alleviates the issue to a degree; nonetheless, more targeted content studies or meta-syntheses are required to assess the robustness with which specific themes—such as impact assessment, digital governance, or ESG integration—are theorized and tested. The nation and affiliation networks are derived from contemporary publishing trends; they do not fully represent the potential of nascent research groups in Africa, the Middle East, or Central Asia. Subsequent research may enhance the database, integrate other indexing platforms, and amalgamate bibliometrics with fieldwork or expert surveys to achieve a more comprehensive and inclusive understanding of worldwide zakat accounting knowledge.

4. CONCLUSIONS

This study aimed to delineate the trends and knowledge framework of zakat accounting research by a bibliometric examination of Scopus-indexed articles from 2000 to the latest complete year. The findings indicate that zakat accounting has developed into a unique and more sophisticated field within Islamic accounting and Islamic social finance. The prominence of the terms zakat and Islamic accounting in the co-occurrence and density maps indicates that the majority of academic research explicitly contextualizes zakat within accounting and reporting frameworks, rather than considering it just as a theological or jurisprudential subject. Several theme clusters arise around this core: governance, accountability, poverty reduction, integration with Islamic finance and banks, digital and fintech-enabled zakat, enterprise systems and business processes, and accounting standards based on Islamic principles. The overlay and density visualizations indicate a temporal shift in emphasis. Previous studies predominantly focus on normative concerns, including the formulation of accounting standards, the treatment of business zakat, and the historical foundations of Islamic accounting. Over time, the literature progressively focuses on outco

me-oriented and technology-oriented themes, specifically governance, accountability, poverty reduction, digital zakat, fintech, corporate sustainability, and the interaction with IFRS. This track demonstrates that scholars are increasingly associating technical accounting practices with wider issues regarding social effect, stakeholder confidence, and the Sustainable Development Goals. The author, affiliation, and country collaboration networks indicate that knowledge development in zakat accounting is concentrated among a limited number of researchers and institutions, with Malaysia and Indonesia serving as the primary regional hub. Malaysian universities serve as a conduit linking Southeast Asian research with collaborators in the Middle East, Africa, and other regions, however partnerships with nations like Nigeria, Oman, China, and the United States are developing yet remain constrained. This

pattern highlights both the robustness and the fragility of the field: it gains from substantial regional expertise yet remains vulnerable to geographic and linguistic specialization. The findings collectively affirm that zakat accounting scholarship has progressed from individual case studies to a more organized body of knowledge. Simultaneously, significant gaps persist. There exists potential for enhanced theorization that links micro-level reporting practices with macro-level goals such as social protection and ESG performance, for more comparative and cross-national analyses beyond the Malaysia–Indonesia axis, and for increased incorporation of emerging technologies into zakat governance frameworks. Rectifying these deficiencies will be essential for guaranteeing that zakat accounting advances as a robust, policy-relevant, and socially significant field of research.

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