



ZAKAT AND POVERTY ALLEVIATION IN MALAYSIA-A SYSTEMATIC REVIEW AND BIBLIOMETRIC ANALYSIS

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ABSTRACT

Zakat literature has increased significantly. However, that research only focuses on certain aspects of zakat, such as zakat distribution, recipients, and others. This gap shows the need for research comprehensively discussing how zakat can reduce poverty in Malaysia. This study aims to reveal a comprehensive overview of the current state of the landscape research on zakat and poverty alleviation in Malaysia and reveal the developing conceptual structure regarding the role of zakat in poverty alleviation in Malaysia. This study used a systematic literature review (SLR) approach and bibliometric analysis. Of the 234 zakat articles indexed in the Scopus database, 19 were selected for zakat and poverty alleviation publications as the primary study material. Zakat, Malaysia, and Poverty are the top three keywords, and the key research themes in this analysis are zakat implementation, effectiveness of zakat, and zakat management. The development of zakat in Malaysia contributes to poverty reduction; the empowerment of zakat helps to build a long-term system for reducing poverty in Malaysia. Also, well-maintained institutions have a big impact on poverty alleviation in Malaysia. This study examined several new research directions and will contribute as a reference for future research and regulation reference.

Keywords: Zakat, Malaysia, Poverty, Systematic Literature Review, Bibliometric

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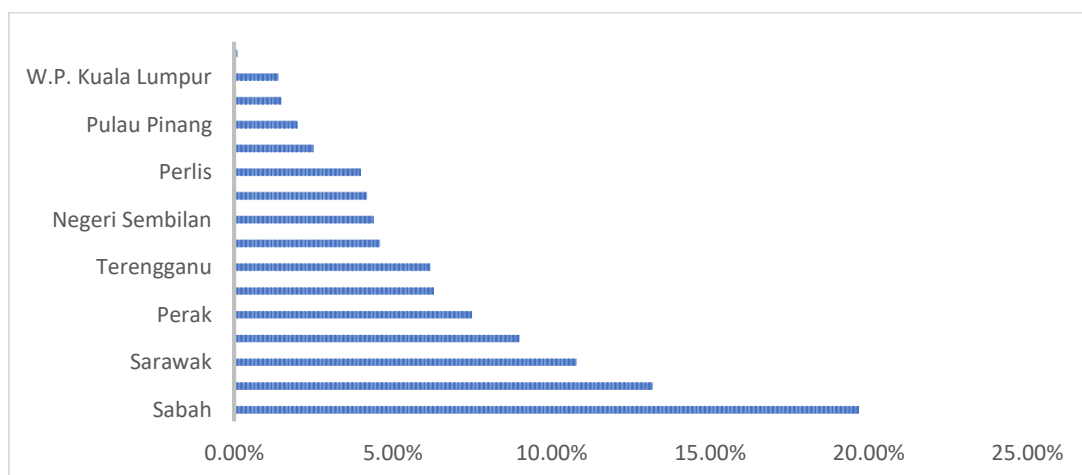
INTRODUCTION

Zakat literally means cleanliness, growth, blessing, and praise. It plays a significant role in economic development and eradicating social problems (Herianingrum et al., 2024). Adinugroho et al. (2024) stated that zakat can be positioned as a means of worship, which can be applied to reduce social inequality between the rich and poor. One of the most important tools to ensure social justice in society is zakat, as it redistribute from the rich to the poor within the Muslim Community (Sawmar & Mohammed, 2021). In general, past research has agreed on the effective role of zakat in narrowing the income gap in society (Abu Hussin et al., 2018; Alhashmi, 2024; Ali & Hatta, 2014; Herianingrum et al., 2024; Rodzi et al., 2013; Said et al., 2014).

Zakat's distribution is to fulfill the zakat recipients' six basic needs: food, clothing, shelter, education, health, and transportation (Syed Yusuf et al., 2024). Islam has clearly prescribed the eight groups of Zakat recipients (Asnaf) as stated in the Holy Quran (Surah At-Taubah 9: 60). The eight groups are the needy, the poor, the zakat collectors (Amil), new converts to Islam (Muallaf), slaves (ar-Riqab), debtors (Gharimin), Muslims who strive in the way of Allah s.w.t (Fisabilillah), and the wayfarers (Ibnu Sabil) (K. Ahmad & Yahaya, 2023; Azhar et al., 2023; Yamaludin et al., 2024) In Malaysia, zakat has been one of the fundamental to its economic development (Mohamed et al., 2019; Niswah, 2021) and social (Rahman et al., 2012).

Malaysian zakat administration also has addressed timely issues in sustainable development challenges with zakat distribution models that focus on environmental preservation (Dirie et al., 2023; S. Hassan et al., 2017; Suriani et al., 2021). The Malaysian zakat distributions are presently prioritized on human capital development (Syed Yusuf et al., 2024). Malaysia is a great country to study zakat management and has succeeded in developing more with all aspects of its economic growth and development (A. Alam et al., 2023). Malaysia employs a distinct zakat system that grants each state the autonomy to oversee its own zakat affairs (Müller, 2017). Malaysia has 14 states, each of which has an independent zakat organization. These organizations collect zakat from eligible Muslims; these funds are used for religious, social, educational, and economic progress (Abu Hussin et al., 2018).

Based on data from Statista, the poverty rate in Malaysia in 2022 by state shows that all regions in Malaysia still face poverty. This shows that Malaysia still must make improvements, one of which is in terms of the use of zakat instruments.



Source: Department of Statistics Malaysia

Figure 1: Poverty Rate in Malaysia in 2022





According to Alhashmi (2024), poverty is a chronic problem and one of the priorities in Sustainable Development Goals (SDGs) as the world's biggest problem. Herianingrum et al. (2024) stated that the empowerment of zakat programs in Indonesia leads to a reduction in the number of mustahik living below the poverty line. One of the studies conducted in Indonesia by Santoso et al. (2024) revealed that the productive zakat program significantly and positively affects mustahiq welfare. Zakat in Malaysia is one of the most important aspects of the Islamic Economic System, and this successfully reduces poverty incidence (Mohd Ali et al., 2015).

Poverty causes people to have limited access in terms of education, access to the job market, and economic opportunities (Mustari et al., 2024). Zakat serves as a tool for maintaining wealth and preventing economic crises like poverty (Alhashmi, 2024; Sarif et al. 2024) also examined several methods of zakat disbursement for income generation, namely capital grants, loans, and training. Santoso et al. (2024) stated that the productive zakat program significantly and positively affects social welfare but not the business's success. Alam et al. (2021) said that zakat helps improve its recipients' overall sustainable development status. Khairi et al. (2023) examined that the development of blockchain in the zakat collection system could eradicate extreme poverty and boost shared prosperity among the community in the country.

Zakat literatures have increased significantly (A. Alam et al., 2023; Alshater et al., 2021; Apriliyah & Fianto, 2022; Sawmar & Mohammed, 2021), (A. Alam et al., 2023; Alshater et al., 2021; Apriliyah & Fianto, 2022; Sawmar & Mohammed, 2021). Malaysia has a significant Muslim workforce, ranking among the largest globally (Sulaiman & Jamil, 2014), many studies have been conducted to assess zakat in alleviating poverty (Mustari et al., 2024).

To a greater extent the function of zakat in eradicating poverty within Malaysia has extensively been discussed. However, most of the current literature falls into the category that is presented in separate fragments, including the analysis of distribution channels and population types of receivers. This limited scope has raised a big gap in the literature, highlighting the need for extensive studies that prove zakat's effectiveness in poverty reduction across the mentioned facets.

Key Themes Identified:

- i. **Zakat Distribution and Effectiveness:** A good distribution strategy is crucial in determining how zakat will help alleviate poverty. Previous research shows that effective and efficient placement can improve the welfare of the beneficiaries (Abu Hussin et al., 2018; Mohd Ali et al., 2015). For example, related research has indicated that if zakat is to be disbursed according to societal needs, it will further enhance the quality of life.
- ii. **Empowerment through Zakat:** This paper argues that to reduce poverty levels among zakat recipients sustainably, they must be empowered. The analyses have indicated that programs that focus on the greater capabilities of the mustahiq or the zakat recipient have gained sustainable improvements in the socio-economic status (Herianingrum et al., 2024). These empowerment measures are equally aimed at offering quick financial help and the tools for establishing independent livelihood.
- iii. **Innovative Zakat Models:** The study of new management techniques, like using technology in collecting and distributing zakat, is becoming popular. Studies show that it will be possible to enhance the level of transparency and effectiveness of zakat transactions through blockchain technology (Khairi et al., 2023). Such features can be highly effective in attracting more contributions, resulting in faster ways of delivering funds to those in need.
- iv. **Integration with Other Financial Instruments:** The integration of zakat with other Islamic social finance instruments is a window of improvement in poverty reduction solutions.





Studies show that integrating zakat with microfinancing interventions increases its impact, which might be a better practice than adopting the two separately (Alam et al., 2021). This combined strategy serves the delivery of recipients' urgent cash requirements and helps create economic opportunities for them.

Based on these identified themes, this study proposes the following hypotheses for further exploration:

H1: An analysis of the effectiveness of the existing zakat distribution channels reveals a strong relationship between efficient delivery and poverty eradication in Malaysia.

H2: Mustahiq empowered through zakat-funded programs to gain elevated socio-economic status over time.

H3: Using advanced technologies to manage zakat results in increased efficiency and transparency, thereby enhancing its impact on poverty alleviation.

H4: The combination of zakat with other Islamic financial instruments improves overall poverty alleviation strategies in Malaysia.

This structured approach not only helps to define research gaps of previous studies but also establishes further research directions for zakat and its functions in poverty alleviation.

Based on the context of the study and identified research gaps, some suggestions for further studies are proposed, namely examining zakat for sustainable development and the coordination of zakat with the other forms of Islamic social finance instruments. These directions indicate how other researchers can follow up on the study findings and continue contributing to the debate on zakat and poverty eradication. This study enhances the existing body of knowledge on zakat by conducting Systematic Literature Review complemented with literature mapping for content analysis. The objective of this study is to identify the key areas and contemporary trends in the context of zakat in Malaysia while giving some potential directions that can be referenced for future research. To provide useful data for scholars, professionals, and decision-makers. This study aims to analyze and better comprehend the consequences, difficulties, and possible directions for future research in the evolution of Malaysian zakat literature. Therefore, by addressing the following research issues, the current study aims to close the observed research gap.

RQ1: What has been the development trajectory of zakat-poverty research in Malaysia?

RQ2: How has recent literature on zakat and poverty evolved?

RQ3: What are the key research themes of zakat and poverty alleviation?

RQ4: What has been the current state of zakat literature and the direction in which zakat research is likely to proceed in the future?

METHODOLOGY

This study used a systematic literature review (SLR) approach and bibliometric analysis, with reference to A. Alam et al., (2023). The SLR method is used because it provides a holistic knowledge base on a topic by locating, evaluating, and synthesizing relevant literature (Apriliyah & Fianto, 2022). In collecting data, the PRISMA 2020 flow diagram was followed, which comprised identification, screening, eligibility, and inclusion (Kasmon et al., 2024).





The study involved an extensive search of 234 publications on zakat and poverty. This resulted in the exclusion of 205 papers due to not meeting the exclusion criteria, which required the papers to be in English, of article, conference, or review document type, and sourced from journals or conference proceedings. After that, the remaining ones were reviewed against set criteria where studies focus on zakat and poverty in Malaysia. Thus, only 19 articles that met all the requirements were selected for final review, thus ensuring comprehensiveness in understanding zakat and poverty alleviation, which are its holistic components.’ For this reason, the findings from this study provide insights into the use of zakat for poverty reduction in Malaysia. The figure below is the PRISMA 2020 flow diagram.

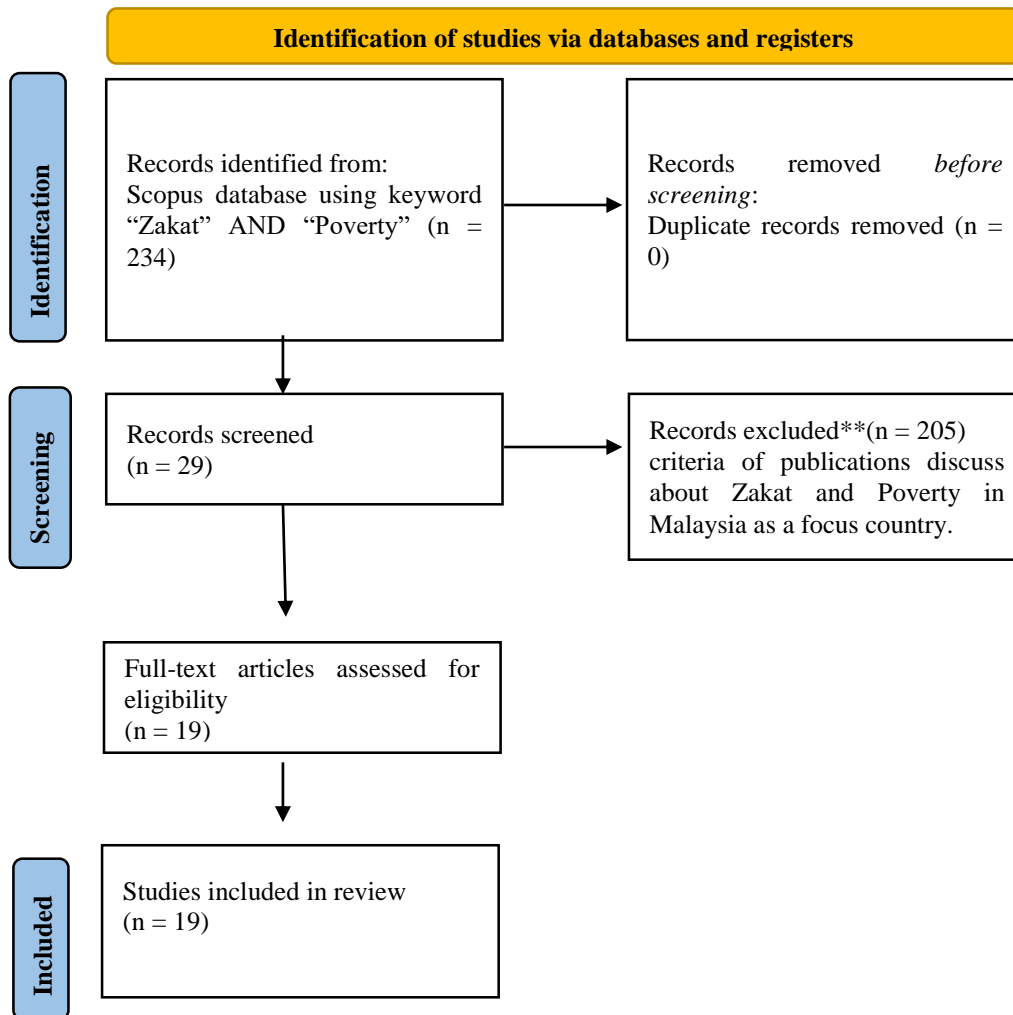


Figure 2: Prisma Diagram with different phases of the systemic review

This study applied a hybrid of quantitative and qualitative methods to analyze the sampled studies. We first conducted a bibliometric analysis, followed by a systematic literature review. Castillo (2023) stated that bibliometric analysis is an interdisciplinary approach using quantitative literature analysis, including mathematics, statistics, and philology. Second is an analysis of systematic literature review; SLR is the most trusted qualitative method to gather related publications and documents that fit a particular research question (N. Ahmad et al., 2022). Performance analysis was used to summarize study characteristics, the thematic analysis determined major research themes concerning zakat and poverty alleviation, while keyword network analysis explored how the literature on zakat has evolved over time,





including a number of publications per year as well as their geographical distribution. The intent behind the analysis was to understand the matter better.

This study used secondary data. Sources of data in this study were obtained from the publication of reputable articles on the theme of zakat and poverty in the context of Malaysia from the Scopus database, which was obtained from the official Scopus Website. The keywords used are “Zakat” AND “Poverty”. Scopus is the most important citation/abstract database and has covered a wide range of topics, which is ideal for bibliometric analysis (Alfawareh & Al-Kofahi, 2024). Accessed on June 13, 2024, researchers found 234 documents regarding zakat and poverty. In the SLR analysis, we used some inclusion and exclusion criteria to ensure the articles used meet the needs of this research:

- i. Research is limited to the article and review categories.
- ii. Articles in English. Because of the numerous articles authored by researchers in English (Kumar et al., 2020).
- iii. The source type is limited to Journal and Conference Proceedings.
- iv. The publication talked about Zakat and Poverty in Malaysia as a focus country.
- v. Based on the screening with those criteria above, 19 articles were found as the object of this research.

Data visualizations were conducted through VoS Viewer and Biblioshiny from R Studio, whereas MS Excel was applied for frequency analysis and data management along with citation analysis, co-authorship networks, and keyword co-occurrence.

Ahmad & Yahaya (2023) investigated the impact factors towards the use of mobile banking among the asnaf for efficient zakat payments using the Unified Theory of Acceptance and Use of Technology (UTAUT2) model with more constructs such as religiosity attitude and trust in the Malaysian context. The study employed structural equation modeling (SEM) to analyze data collected from 470 asnaf in Selangor, Malaysia, through survey method.

Alam et al. (2021) assessed the role of zakat in achieving sustainable development status for recipients in Malaysia’s Kedah State. The study used a questionnaire survey for 440 zakat beneficiaries and analyzed the primary data using structural equation modeling (SEM).

Khairi et al. (2023) developed a zakat collection blockchain system to provide economical and integrated continuous real-time zakat transactions. The study used a four-stage process based on the waterfall model, including interviews and analysis of standard operating procedures (SOP) on zakat collection at the Zakat Collection Centre (PPZ-MAIWP).

Wahyudi et al. (2022) examined the development of zakat research through a bibliometric analysis of 405 scientific papers recorded in the Scopus database. The study employed tools such as MS Excel for frequency analysis, VOS viewer for data visualization, and Hazing's Publish or Perish for metrics and citation analysis.

Azhar et al. (2023) examined the distribution priorities of zakat funds in Malaysia using the Analytic Hierarchy Process (AHP) method. The study used secondary data related to the distribution of zakat funds from 2007 to 2015 and analyzed the data using the AHP method.

Mohd Ali et al. (2015) evaluated the effectiveness of monthly zakat distribution as a mechanism for poverty reduction in Kelantan, Malaysia. The study employed a quantitative method using primary data collected through questionnaires and face-to-face interviews and analyzed poverty using indices such as Head-Count Index, Income Gap, Poverty Gap Ratio, and Sen’s Index.

Abu Hussin et al., (2018) analyzed how state and non-state institutions work together in combating poverty in Malaysia. The study used a descriptive and analytical approach involving qualitative and quantitative data collection.





Rasool et al. (2011) presented a multidimensional poverty measurement from an Islamic perspective as an alternative to the current monetary measurement. The study used a cross-sectional design involving the development of a questionnaire and data collection stages.

Salwa & Hashim (2018) examined factors associated with zakat compliance behavior among employees in Melaka, Malaysia. The study employed a quantitative method, collecting data from 217 respondents and analyzing it using descriptive analysis, reliability analysis, correlation, and multiple regression analysis through SPSS.

Müller, (2017) developed a critique of international beliefs of zakat management in Malaysia. The study used a qualitative and critical approach, combining literature review, case study analysis, and critical discourse analysis, supported by interviews and informal online communication with representatives of zakat institutions.

Abdullah (2017) examined the role of zakat in alleviating poverty and inequality in Malaysia using a newly developed index, the Zakat Effectiveness Index (ZEIN). The study formulated and applied the ZEIN to measure the effectiveness of zakat as a government expenditure item.

Proposed Best Practices of Financial Information Disclosure for Zakat Institutions aimed to propose best practices for financial information disclosure in zakat institutions in Malaysia. The study used primary data from questionnaires and secondary data from books, articles, and internet resources, employing descriptive statistics for analysis.

Syukri Salleh & Osman (1997) examined the perception of poverty among the poor in Kelantan, Malaysia, and its implications on Islamic development. The study used a quantitative method involving field research and specifically designed questionnaires.

Rodzi et al. (2013) assessed the impact of zakat collection on poverty eradication in Malaysia. The study used qualitative and quantitative methods to analyze annual reports of zakat institutions.

Rahman et al. (2012), Study's examined the transformation and development phases of zakat institutions in Malaysia, identifying issues and proposing improvements through an analytical and descriptive approach, which involved reviewing historical data and current practices

Ali & Hatta (2014) compared the role and effect of zakat in poverty reduction across Bangladesh, Malaysia, and Indonesia. The study used a comparative analysis, drawing evidence from the three countries.

Said et al. (2014) examined the factors influencing the effectiveness of a capital aid program for asnaf entrepreneurs in Malaysia. The study used a quantitative method, collecting data through structured questionnaires from 55 participants.

Sulaiman & Jamil (2014) proposed an information security governance model for zakat institutions in Malaysia. The study conducted a pilot study and survey, analyzing the results using Structural Equation Modeling (SEM) and Confirmatory Factor Analysis (CFA).

RESULTS

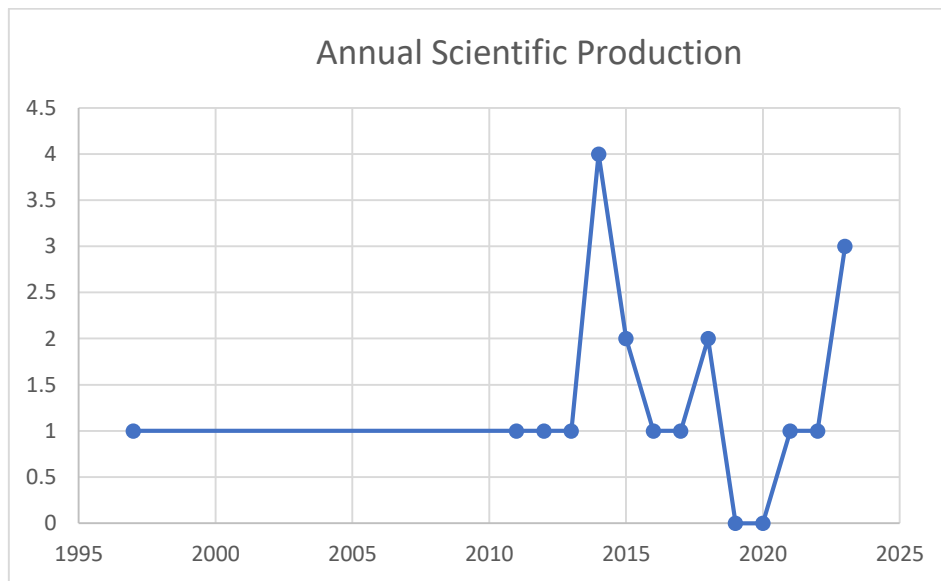
This section aims to answer RQ1: What has been the development trajectory of zakat-poverty research in Malaysia? To answer this question, bibliometric analysis was used; the data that was analyzed in this study was according to the following criteria: publications by year, the key researchers and main journal sources, the performance of citations of the publications, and University publications.





Malaysia Zakat and Poverty Studies Publication by Year

Addressing the first question, a biblioshiny tool was used to examine yearly publications on zakat and poverty in Malaysia. According to the analysis represented in Figure 3, from 1998 to 2010, the graph was flat, indicating that no research publications were published on zakat and poverty in Malaysia. The highest publication was in the year 2014, reaching four articles. There was an increase in publications in 2023, suggesting that much more literature can be explored in the zakat and poverty fields. The variation in the number of publications from year to year in Malaysia indicates that the relationship between these two variables is not concentrated on zakat's effect on poverty alleviation alone rather it has multiple other variables that can be studied, for instance, education, health, and entrepreneurship (A. Alam et al., 2023).



Source: Authors' elaboration based on Scopus data processing by Biblioshiny (Rstudio)

Figure 3: Publication by year

Publications Based on the Most Prolific Author

In Table 1, it was revealed that all authors involved only produced one article, which means that based on the total number of publications, no author was the most prolific. On the other hand, according to the total number of citations, Ab Rahman A was the author with the most cited articles, with 52 citations. Followed by Abdullah N with 28 citations and Ab Aziz MR with 21 citations. Other authors mentioned only had less than 10 citations in the various years.

Table 1: Most prolific authors and contribution

Author	Year	Total Papers	Total Citations	Citations per Year	Affiliation
Ab Rahman A	2011	1	52	4	Universiti Sains Islam Malaysia
Abdullah N	2015	1	28	2.8	Universiti Kuala Lumpur
Ab Aziz MR	2015	1	21	2.1	Universiti Sains Islam Malaysia
Ahmad K	2023	1	7	3.5	Department of PBS-UPM, Putra Business School





Abdul Rasool MS	2011	1	6	0.43	Universiti Teknologi Mara
Ahmi A	2022	1	3	1.5	Universiti Sains Islam Malaysia
Ahmad SA	2021	1	3	0.75	Universiti Utara Malaysia
Abu Hussin MF	2018	1	3	0.43	Universiti Teknologi Malaysia
Ahmad M	2014	1	1	0.09	Universiti Teknologi Mara

Source: Authors' explanation based on Scopus data processing by Biblioshiny (Rstudio)

Publications by Source Journal Title

The sub-theme under RQ1 is the most relevant publication avenue. A sample of 19 articles was distributed in 17 journals. The following journals described in Table 2 are the most active journals in publishing and media publications about zakat and poverty in Malaysia. Global Journal Al Thaqafah and Humanomics were the most active journals, with two articles. All These journals have the same number of published articles related to zakat and poverty in Malaysia.

Table 2: Articles published by journal sources articles

Global Journal Al-Thaqafah	2
Humanomics	2
Asian Journal of Business and Accounting	1
Asian Social Science	1
Asian Social Work and Policy Review	1
Conference Proceedings - 6th Int'l Conf. on Info. Tech And Multimedia at UNITEN: Enabling Creativity Tech. Through The Internet of Things, ICTUM 2014	1
Globalizations	1
Int'l. Journal of Economics and Management	1
Int'l. Journal of Management and Business Research	1
Top Conference Series: Earth and Environmental Science	1
Journal for Global Business Advancement	1
Journal Of Governance and Regulation	1
Journal of Islamic Marketing	1
Jurnal Ekonomi Malaysia	1
Jurnal Pengurusan	1
Research Journal of Applied Sciences, Engineering and Technology	1
World Applied Sciences Journal	1

Source: Authors' explanation based on Scopus data processing by Biblioshiny (Rstudio)

Citation Performance of Publications

Table 3 shows that the publication article with the most impactful research based on total citations is titled "Zakat as a poverty reduction mechanism among the Muslim community: A





case study of Bangladesh, Malaysia, and Indonesia,” with 54 citations. It is followed by “Zakat institution in Malaysia: Problems and issues” with 52 citations.

Table 3: Citation Performance of Publications

Title	No. of citations
Zakat as a poverty reduction mechanism among the Muslim communities: case study of Bangladesh, Malaysia, and Indonesia	54
Challenges within the zakat institution in Malaysia: issues and solutions	52
Contributions of zakat in combating poverty in Malaysia	30
Evaluating the impact of zakat on poverty and inequality: innovative measurement methods	28
Analyzing zakat’s role in reducing poverty in Kelantan, Malaysia	21
Critiquing the success story of globalized zakat management in Malaysia: a consultancy perspective	14
Recommended practices for financial transparency in zakat institutions: a Malaysian case study	12
Enhancing zakat information management in Malaysia through improved security governance	11
Factors influencing zakat compliance behavior among employees	9
The influence of fintech on Islamic social financing and zakat distribution among Malaysian asnaf	7
Theoretical review of poverty measurement in Malaysian zakat	6
Trends and themes in zakat literature: a bibliometric analysis	4
Investigating the sustainable development of zakat beneficiaries in Malaysia’s Kedah state	3
Blockchain applications in zakat collection: development and implementation	3
Non-state actors’ involvement in poverty alleviation in Malaysia	3
Perceptions of poverty among the poor in Kelantan, Malaysia and its impact on Islamic development	2
Priority analysis for zakat distribution in Malaysia: using an analytic hierarchy process	1
Evaluating the effectiveness of capital assistance programs in Malaysia	1
Comparative analysis of the Islamic poverty index	0

Source: Authors’ explanation based on Scopus data processing by Biblioshiny (Rstudio)

The Most Productive Contributor

Table 4 shows the various universities that were active in publishing about zakat and poverty in Malaysia. The most active university on zakat and poverty publications was the Universiti Utara Malaysia, with five publications, followed by the Universiti Teknologi Mara, with four publications. In addition to this, the Universiti Malaysia Terengganu, Universiti Putra





Malaysia, and Universiti Sains Islam Malaysia all had a similar number of publications, with three publications each.

Table 4: University contributions to zakat and poverty research

Affiliation	Articles
Universiti Utara Malaysia	5
Universiti Teknologi Mara	4
Universiti Malaysia Terengganu	3
Universiti Putra Malaysia	3
Universiti Sains Islam Malaysia	3
Universitas Airlangga	2
Universiti Teknologi Mara Melaka	2
Goethe University Frankfurt	1
Gono university	1
International Islamic University Malaysia	1
King Abdulaziz University	1
Putra Business School	1
Universiti Kebangsaan Malaysia	1
Universiti Kuala Lumpur	1
Universiti Sains Malaysia	1

Source: Authors' explanation based on Scopus data processing by Biblioshiny (Rstudio)

To answer research RQ2: How has the literature of zakat and poverty evolved in recent years? This study identified the methodology used in 19 articles and gave an overview of research findings about zakat and poverty alleviation in Malaysia. Based on 19 analyzed articles, researchers found that the methodology used varies from year to year. Nine articles used quantitative methods from 1997 to 2023. The quantitative method was the most frequently used. This was followed by the qualitative method with six articles, and two articles used mixed method; finally, one of those articles used bibliometric analysis.

Table 5: Methodological approach

Reference	Method Approach	Findings
(K. Ahmad & Yahaya, 2023)(K. Ahmad & Yahaya, 2023)	Quantitative: Structural Equation Modelling	Factors that could influence asnaf to use financial technology
(M. M. Alam et al., 2021)(M. M. Alam et al., 2021)	Quantitative: Structural Equation Modelling	Zakat helps to improve the overall sustainable development status of its recipient.
(Khairi et al., 2023)(Khairi et al., 2023)	Qualitative: development research, waterfall method	The development of blockchain in the zakat collection system could be eradicating extreme poverty





(Wahyudi et al., 2022)(Wahyudi et al., 2022)	Quantitative: bibliometric analysis	Zakat literature has increased significantly and consistently over the last ten years
(Azhar et al., 2023)(Azhar et al., 2023)	Quantitative: analytic hierarchy process and pairwise technique analysis	Zakat funds were distributed to beneficiaries as mentioned in the Quran. The top priority are poverty groups and wayfarers.
(Mohd Ali et al., 2015)(Mohd Ali et al., 2015)	Quantitative: survey and analysis	Zakat distribution reduces poverty, reduces the extent of poverty and lessens the severity of poverty
(Abu Hussin et al., 2018)(Abu Hussin et al., 2018)	Qualitative: descriptive and analytical approach	NGOs helps the government to reduce poverty by using some program
(Rasool & Noor, 2018)(Rasool & Noor, 2018)	Quantitative: cross-sectional approach	Five dimensions of IPI with thirteen indicators incorporating <i>maqashid-al shariah</i> principles
(Salwa & Hashim, 2018)(Salwa & Hashim, 2018)	Quantitative: multiple regression analysis	Attitude and subjective norms are vital in identifying employee's behavior, family and people around significantly influence people to perform zakat, religiosity significantly related to zakat compliance behavior
(Müller, 2017)(Müller, 2017)(Müller, 2017)	Qualitative: interviews, informal online communication, analysis of reports, publications and local news media	First, in Malaysia zakat is religiously selective aid, exclusively given from Muslims to Muslims, The second cause of normative tension pertains to the state's monopolization of zakat, as the official system does not allow zakat collection or distribution beyond the state and its authorized institutions, The next point pertains to zakat having become a state-imposed obligation Another cause of normative tension is the massive usage of zakat for missionary activities (dawah).
(Abdullah, 2017)(Abdullah, 2017)(Abdullah, 2017)	Quantitative: Zakat Effectiveness Index (ZEIN)	The computation of the ZEIN has been able to explain the effectiveness of zakat in alleviating poverty and inequality in Malaysia
(Htay & Salman, 2014)(Htay & Salman, 2014)(Htay & Salman, 2014)	Quantitative: Explorative	Financial information disclosure used still need a guideline
(Rasool et al., 2011) (Rasool et al., 2011) (Rasool et al., 2011)	Qualitative: conceptual and development	The limit of poverty measurement in Malaysia,





		development of Islamic Poverty Index (IPI)
(Syukri Salleh & Osman, 1997) (Syukri Salleh & Osman, 1997) (Syukri Salleh & Osman, 1997)	Qualitative: exploratory examination	Imposing Islamic development strategy will become an obstacle to Kelantan state, it has indicated the true perceptions of the poor towards poverty, towards the implementation of zakat as instrument of achieving balanced development.
(Rodzi et al., 2013) (Rodzi et al., 2013) (Rodzi et al., 2013)	Quantitative: descriptive and analytic	Zakat collection has increased over the years, but it is still unable to solve poverty. Zakat if managed effectively should be able to reduce the gap between the rich and the poor
(Rahman et al., 2012) (Rahman et al., 2012) (Rahman et al., 2012)	Qualitative: descriptive and analytical research	Zakat can provide a buffer against economic recessions, the effectiveness of zakat institutions is dependent on the expansion of zakat resources, the collection from tangible and intangible assets, management and efficient distribution.
(Ali & Hatta, 2014) (Ali & Hatta, 2014) (Ali & Hatta, 2014)	Qualitative: comparative approach	Zakat is still underrated as a poverty reduction tool, some Muslim countries around the world still not using zakat seriously
(Said et al., 2014) (Said et al., 2014) (Said et al., 2014)	Quantitative: questionnaire	Religiosity and business experience significantly influence the effectiveness of capital assistance program
(Sulaiman & Jamil, 2014) (Sulaiman & Jamil, 2014) (Sulaiman & Jamil, 2014)	Quantitative: confirmatory factor analysis (CFA) and structural equation modelling (SEM)	This study has identified 7 contributing factors to the information security governance goal alignment and information asymmetry reduction. These factors include the human attribute variables and governance mechanism which will be tested by conducting a survey.

Table 6: Methodological approach applied for each year

Year	Quantitative	Qualitative	Mixed	Bibliometric
2023	(K. Ahmad & Yahaya, 2023; Azhar et al., 2023) (K. Ahmad & Yahaya, 2023; Azhar et al., 2023) (K. Ahmad &	(Khairi et al., 2023) (Khairi et al., 2023) (Khairi et al., 2023)	-	-





	Yahaya, 2023; Azhar et al., 2023)			
2022	-	-	-	(Wahyudi et al., 2022)(Wahyudi et al., 2022)(Wahyudi et al., 2022)
2021	(M. M. Alam et al., 2021) (M. M. Alam et al., 2021) (M. M. Alam et al., 2021)	-	-	-
2018	(Rasool & Noor, 2018b; Salwa & Hashim, 2018) (Rasool & Noor, 2018b; Salwa & Hashim, 2018) (Rasool & Noor, 2018b; Salwa & Hashim, 2018)	(Abu Hussin et al., 2018) (Abu Hussin et al., 2018) (Abu Hussin et al., 2018)	-	-
2017	(Abdullah, 2017) (Abdullah, 2017) (Abdullah, 2017)	(Müller, 2017) (Müller, 2017) (Müller, 2017)	-	-
2015	(Mohd Ali et al., 2015) (Mohd Ali et al., 2015) (Mohd Ali et al., 2015)	-	-	-
2014	(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)(Htay & Salman, 2014; Said et al., 2014; Sulaiman & Jamil, 2014)	(Ali & Hatta, 2014) (Ali & Hatta, 2014) (Ali & Hatta, 2014) (Ali & Hatta, 2014)	-	-
2013	(Rodzi et al., 2013) (Rodzi et al., 2013) (Rodzi et al., 2013) (Rodzi et al., 2013) (Rodzi et al., 2013)	-		-
2012	-	(Rahman et al., 2012) (Rahman et al., 2012) (Rahman et al., 2012) (Rahman et al., 2012)	-	-
2011	-	(Rasool et al., 2011) (Rasool et al., 2011) (Rasool et al., 2011) (Rasool et al., 2011)	-	-
1997	-	(Syukri Salleh & Osman, 1997)(Syukri	-	-

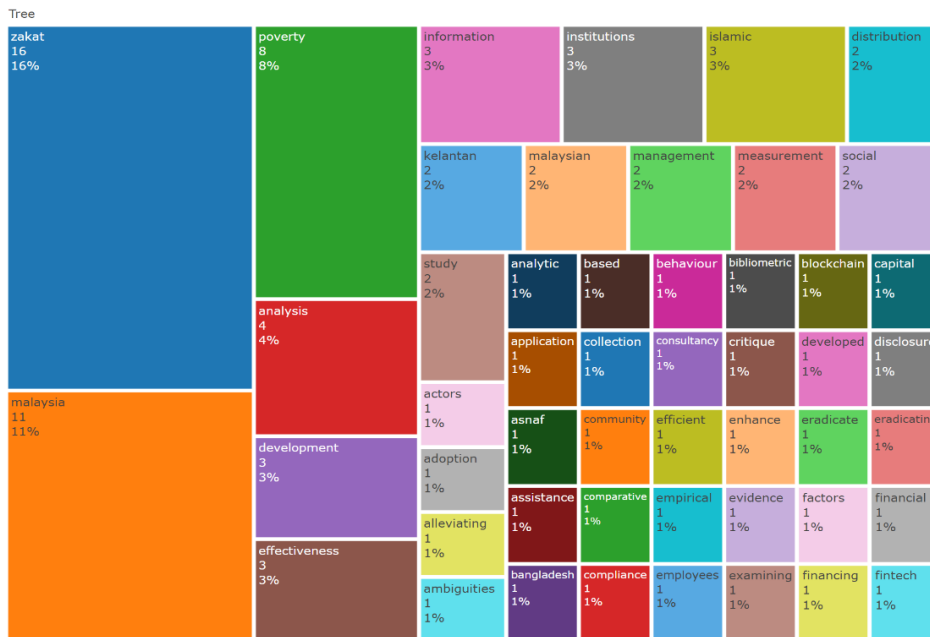




		Salleh & Osman, 1997)(Syukri Salleh & Osman, 1997)(Syukri Salleh & Osman, 1997)(Syukri Salleh & Osman, 1997)	
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Tree Map Analysis in Journal Malaysian Zakat and Poverty

To answer research RQ3: What are the main themes of research on zakat and poverty alleviation? To address this, we used tree map analysis and cluster analysis. Using Biblioshiny (Rstudio) and VOS viewer as analysis tools. Tree Map analysis is a technique to map concepts or thoughts, whilst Cluster analysis is a statistical method for processing data (A. Alam et al., 2023). It works by organizing items into groups – or clusters – based on how closely associated they are. The tree map analysis used bibliophily (R-studio) to dive the display area into tiers of nested rectangles. Figure 4 identified that among the various keywords, zakat, Malaysia, and Poverty were the dominating three words with the highest frequency of occurrence. Based on the tree map analysis, zakat had a strong correlation with poverty in the context of Malaysia.



Source: Authors’ explanation based on Scopus data processing by Biblioshiny (Rstudio)
Figure 4: Tree Map Analysis

The higher the value, the bigger the coverage of the presented themes regarding research (Salhout, 2023). It enabled innovation and showed that this topic has interested researchers since the beginning. The word ‘Zakat’ is the most popular keyword because it is the main subject of this study. The second most popular keyword is ‘Malaysia’ due to it being the focus country of this study. Subsequently, poverty is used as the third most used keyword because this research focuses on zakat and poverty in Malaysia as the focus country. Several other keywords such as analysis, development, effectiveness, information, institution, and Islamic

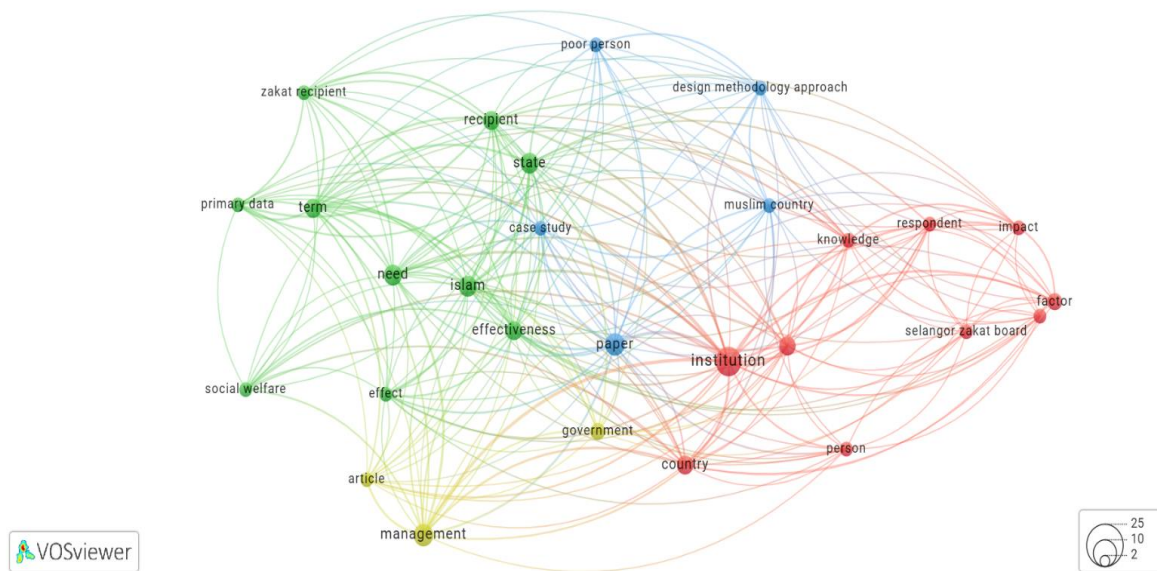




also appear because several articles have discussed the implementation of zakat and the effectiveness of zakat distributions.

DISCUSSION

To answer RQ4: What is the current intellectual structure of research and the direction of zakat research in the zakat and poverty future? The research employed co-occurrence analysis with VOS viewer to determine the thematic framework of zakat studies related to poverty reduction in Malaysia. The examination uncovered four primary research clusters: (1) elements affecting zakat execution, (2) efficiency of zakat in reducing poverty, (3) case studies regarding zakat execution, and (4) zakat administration. Collectively, these clusters highlight an ongoing emphasis on zakat as an Islamic financial tool for alleviating poverty, along with a persistent focus on managerial and technological developments that can improve its effectiveness. Sort keywords by similar themes (shown in different color sets) (Apriliyah & Fianto, 2022). Subthemes Categorized by Cluster Colors.



Source: Authors’ explanation based on Scopus data processing by Biblioshiny (Rstudio)
Figure 5: Visualization Network Analysis

Table 7: Subthemes by cluster colours

Clusters	Word Extraction	Sub-themes
Cluster 1 Red (10 Item)	Country, Factor, Impact, Institution, Knowledge, Muslim, Person, Religiosity, Respondent, Selangor Zakat Board	Factors that influence the implementation of zakat
Cluster 2 Green (10 items)	Effect, Effectiveness, Islam, Need, Primary Data, Recipient, Social Welfare, State, Term, Zakat Recipient	Effectiveness of zakat in poverty alleviation





Cluster 3 Blue (5 items)	Case Study, Design Methodology Approach, Muslim Country, Paper, Poor Person	Case study of zakat implementations
Cluster 4 Yellow (3 items)	Article, Government, Management	Zakat management

Source: Authors' explanation based on Scopus data processing by VOS viewer

Factors that Influence the Implementation of Zakat in Malaysia

The initial cluster discussed the factor that focuses on implementing zakat in Malaysia. Zakat is one of the Islamic financial tools that significantly alleviate poverty (Abdullah, 2017; Abu Hussin et al., 2018; K. Ahmad & Yahaya, 2023; A. Alam et al., 2023; Alhashmi, 2024; Ali & Hatta, 2014; Azhar et al., 2023; M. K. Hassan et al., 2024; Herianingrum et al., 2024; Htay & Salman, 2014; Khairi et al., 2023; Mohd Ali et al., 2015; Rahman et al., 2012; Rasool et al., 2011; Rodzi et al., 2013; Said et al., 2014; Salwa & Hashim, 2018; Syukri Salleh & Osman, 1997; Wahyudi et al., 2022).

While these studies consistently highlight zakats' ability to meet the financial needs of asnaf. Research conducted by (Ahmad & Yahaya, 2023) indicated that some characteristics could compel the asnaf to embrace and exploit financial technology for the purpose of getting Zakat. Some of these factors include Facilitating Condition (FC) such as Habit (HT), RE, and INT, which exert a strong influence on asnaf's decision to use mobile banking for receipt of zakat. Thus, it can be concluded that Performance Expectancy (PE), Effort expectancy (EE), Facilitating Condition (FC), Habit (HT), and IT have a direct and significant relationship with the Behavioral Intention (BI) of the asnaf toward the use of mobile banking.

In their research, Rasool & Noor (2018) found that the Islamic poverty index had five dimensions containing thirteen indicators mingled with Maqasid-al Shariah principles. Out of them, two were religion, and physical self were the most weighted dimensions then knowledge, offspring, and wealth were similarly weighted. Attitude, subjective norm, and religiosity were found to affect zakat compliance behavior significantly (Salwa & Hashim, 2018). Only on the poor households' consumption or expenditure on basic needs. Could the efficiency of zakat be measured in terms of Government spending as well as the number of recipients requiring zakat (Abdullah, 2017)?

Three major impressions of the poor are youth poverty, zakat implementation, and local rich that have a connection with the development strategy of Islam development. According to Syukri Salleh & Osman, (1997), explained that it can be inferred that in the hope of enhancing the prospect of zakat, attempts should be made to enhance the zakat innovation with the use of available technologies and targeting variables that could affect the feasibility of zakat operations in Malaysia.

Effectiveness of Zakat in Poverty Alleviation in Malaysia

The second cluster revolved around analyzing the effectiveness of zakat in eradicating poverty in Malaysia. Rodzi et al. (2013) argued that zakat can assist in increasing the status of SD in its recipients. Another study by Khairi et al. (2023) studied the application of the zakat collection systems using the blockchain implementation process to eliminate poverty and improve the well-being of communities in the country, suggesting that technological innovations can play a vital role in reducing poverty. Beyond tackling the breadth of poverty, zakat can also affect its intensity. Mohd Ali et al. (2015), for example, show that household-





count ratios, mean income gaps, poverty gap ratios, and Sen's indexes show an increase in the improvement of income distribution after implementing zakat distribution.

In his work, Abdullah (2017) developed a new method for measuring the role of zakat in poverty alleviation in Malaysia, which classified its efficiency in combating severe poverty among the poor. Despite the improvement in zakat collection as presented by Rodzi et al. (2013) the research revealed poor outcomes in addressing poverty problems as institutions' systems remain wanting.

Rahman et al. (2012) reinforce the potential of zakat institutions to support governmental initiatives that zakat institutions can contribute in such a great way to the government's human poverty aim as well as to reduce the effects of the economic recession. Zakat is useful and will fulfill the role of complementary to poverty reduction (Ali & Hatta, 2014). Of 55 asnaf who benefited from capital support for petty trading in accordance with zakat law in 2023, their level of religiosity and past entrepreneurial experience impacted the efficiency of the zakat program (Said et al., 2014).

Case Study of Zakat Implementation in Malaysia

Cluster 3 analyses cases of zakat administration in Malaysia. Thus, the waterfall model was used to design a blockchain system to collect ZAKAT for PPZ-MAIWP. It is believed that this system's introduction will enhance the quality, efficiency, responsibility, and corporate governance degree resulting in increased public confidence in zakat payments (Khairi et al., 2023). Based on geographical location, Malaysia, Indonesia, America, Saudi Arabia, England, Pakistan, and Nigeria are some of the top-ranking countries contributing to collaborative zakat research (Wahyudi et al., 2022).

According to Azhar et al. (2023), the focus of Malaysian Zakat Institutions is on distributing zakat to poverty groups and wayfarers. Penang, Terengganu, Negeri Sembilan, Sabah, Perak, and Kelantan primarily allocate their zakat funds to supporting impoverished populations. On the other hand, wayfarers receive a higher allocation of zakat funds in Kuala Lumpur, Selangor, Johor, Melaka, Sarawak, Pahang, and Kedah.

Malaysia's urbanization level has risen to 63%; hence, poverty levels are rising in urban areas since the costs of living are high, and the incomes low. On the other hand, zakat has been used to equally finance government poverty eradication programs in which several zakat agencies took part. These NGOs' input is useful in the Government's engagement to eradicate poverty within the Federation of Malaysia (Abu Hussin et al., 2018).

One of the empowering micro-entrepreneurship programs in Malaysia is the "Program for Economic Development" from LZS. This initiative provides non-repayable business capital to three categories of zakat recipients: the poor (*miskin*), the very poor (*faqir*), and the newly converted Muslims (*muallaf*). Interested people will be selected, and after an initial selection, candidates will attend an eligibility course (Müller, 2017).

Zakat Management in Malaysia

Cluster 4 discusses the zakat management in Malaysia. Khairi et al. (2023) examined that zakat management in Malaysia is a responsibility of the state through MAJLIS (religious council), Müller (2017) from 13 states, nine of which have one sultan and the MAJLIS must follow a state sultan, whereas 4 of which have no sultan will follow Malaysia King. 3 federal territories in Malaysia that do not have a sultan will automatically follow the Malaysia King.

In Malaysia, the semi-corporatized and fully corporatized are implemented in some states; these models have led to increased efficiency, transparency, and innovative sustainability strategies. Zakat is religiously selective aid, only given Muslims to Muslims.

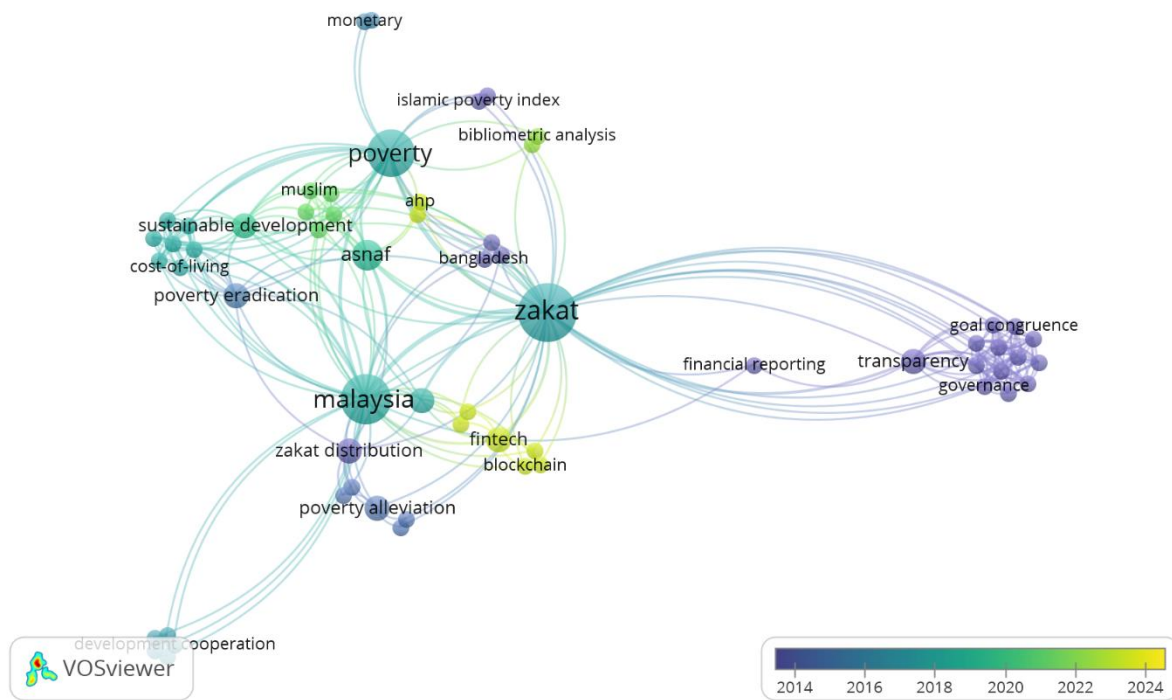




Malaysia also doesn't allow the zakat collection or distribution beyond the state, and zakat becomes a state-imposed obligation, mostly zakat in Malaysia used for missionary activities (*dawah*) (Müller, 2017).

Htay & Salman (2014) noted that there is still space for improvement regarding the Malaysian zakat institutions' provision of financial information disclosure. This study reveals that the basic parts needed in reporting contain accounting policies and changes, board of trustees, management of risks, statements of internal control, and disclosures of zakat collection and distribution and cash flow statements. Some of the approaches used in poverty measurement in Malaysia are *had al-kifayah* method, and the Islamic Poverty Index (Rasool et al., 2011). Sulaiman & Jamil, (2014). presented an information security governance model to increase the zakat information management.

From the explanation above, several conclusions can be made, where the management of zakat in Malaysia is still problematic in certain aspects. Subsequently, to provide directions to the next research, an overlay visualization analysis will be provided, which precedes the VOS viewer.



Source: Authors' explanation based on Scopus data processing by VosViewer

Figure 6: Overlay Visualization

As for the result, overlay visualization is applied to present it, and the brighter the color is, the newer the trend is and the trends starting from 2024 are fintech, blockchain, collection and distribution, Islamic social finance, mobile banking, and smart contracts. Syed Yusuf et al. (2024) have explored that among antecedents' technology improvement, governance has a positive impact on the efficiency of zakat distribution. Hence, there is a need for research in relation to the development of technology for digital zakat enhancement.

Based on the results of the SLR with content analysis in the literature, several challenges would be faced for future research conducted, which will become the basis for determining future research directions:





- i. Most of the research is dominated by quantitative methods. 11 articles used quantitative methods, followed by qualitative methods, seven articles, and 1 article used bibliometric analysis. Literature's quantitative research methods were dominated by structured equation modeling methods (K. Ahmad & Yahaya, 2023; M. M. Alam et al., 2021; Sulaiman & Jamil, 2014). The small part consisted of mixed methods. In future research on zakat and poverty in Malaysia, we hope to adjust to other methods that are suitable and accurate. Bibliometric and Systematic Literature Review methods are also limited.
- ii. Some literature tends to be conducted relating to the implementation of zakat, the effectiveness of zakat, and zakat management. For the future research direction hoped researchers can conduct research related to fintech, blockchain, collection and distribution, Islamic social finance, mobile banking and smart contracts.

Previous studies have shown that effective and targeted zakat distribution can be indicated through a good distribution process, which in turn increases people's purchasing power and reduces poverty levels. Innovations implemented by various zakat institutions, such as mentoring programs and business financing for the poor, have reduced zakat recipients' dependence on aid and contributed to poverty alleviation. In addition to new programs such as business mentorship, technology empowerment is also one of the innovations that increase the effectiveness of zakat distribution and make it easier for people to fulfill their zakat obligations. In the future, integrating zakat with other Islamic social finance products is also an interesting area for further research.

The result of this study shows that most zakat literature in Malaysia talks about factors, implementation, effectiveness, and zakat management. All of these frequent themes tend to propose unique topics for future research in the context of zakat, namely sustainable management of zakat institutions. Kusumaningtiyas et al. (2024) revealed that organizational capacity, which reflects the ability of institutions to manage their resources, and social capability, which reflects the social aspects of the firm, positively influence organizational sustainability. The trend in technology implementation and the impact of asnaf shows the target that should be focused on. From the macroeconomics perspective, zakat has a significant role in increasing economic growth. However, the quality of high economic growth should be accompanied by wide employment opportunities, low employment rates, and low poverty rates.

In those aspects, zakat can be variables which is able to play a significant role. (Abdussalam et al., 2025). According to (Abdussalam et al., 2025), zakat has abilities to increase the purchasing power of the poor; it also has such programs that have economic stimulus, such as business capital assistance, scholarships, and entrepreneurship assistance, which will increase people's income and purchasing power, at the end of the day it will increase the aggregate consumption and national GDP. Zakat is recognized as one of the important instruments in Islamic social finance to alleviate poverty, as stated by (Hak et al., 2024) in the research, which shows that zakat can encourage industrial growth in various aspects, such as social welfare, poverty alleviation, consumer trust, confidence, education, skill development, supporting MSMEs, infrastructure development, and promoting ethical business practices. The tendency to improve the sustainability of zakat institutions needs to be supported through more in-depth research and academic recommendations on this matter. Therefore, this article recommends that the government provide clear guidelines to support the sustainability of the zakat institution ecosystem in Malaysia and encourage researchers to expand the scope of research in this field. The sustainability of zakat institutions also needs to be supported by the use of technology and innovation in Islamic social finance products.





CONCLUSION

The increasing of zakat and poverty publications indicated that this topic is an important research theme in Islamic economics and finance. This study used bibliometrics and SLR to analyze the zakat and poverty literature in Malaysia as a focus country. Zakat, Malaysia, and Poverty are the top three keywords, and the key research themes in this analysis are factors that influence the implementation of zakat, effectiveness of zakat in poverty alleviation, case study of zakat implementation, and zakat management. Malaysia has a good innovation in empowering zakat as a tool for reducing poverty. Zakat distribution in Malaysia targets the poor, needy, and other beneficiaries. Each state has its own priorities, and each state has its own regulators to make its priorities target. It helps address basic needs to reduce poverty levels. The empowerment of zakat also helps people to make sustainable businesses by empowering micro-entrepreneurship programs for economic development in the long term. The crucial role of zakat institutions, either government or non-government institutions, also have crucial impacts, which are well-organized, regulated, transparent, and accountable in the collection and distribution of zakat. This study provides several contributions, including for the future, the research results can be used as a reference. For regulators, the result of the research can be used as a political reference to make policy, especially in developing zakat. Future research should explore zakat implementation and its relationship with technology such as fintech, blockchain, collection and distribution, Islamic social finance, mobile banking, and smart contracts. The limitation of this research is the number of articles analyzed or the database used; we also just focus on Malaysia as our focus country, and the database only comes from one database, which is Scopus. Future research can use other databases such as the Web of Science and Google Scholar. In the next research, it is recommended to use another language like Bahasa Indonesia, Bahasa Melayu, Chinese, and Arabic to enrich the literature review. Using other languages could provide more knowledge and understanding that would not be represented by English.

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