

Shaping the Key Themes in Zakat Accounting Research: A Bibliometric Exploration

Nazirah Naiimi^{1*}, Fazni Mohamad Fadzillah², Nor Hashimah Abdul Wahid³,
Marjan Mohd Noor⁴, Wan Kamarul Hazim Wan Ya⁵

^{1,2,3,4}Faculty of Accountancy, Universiti Teknologi MARA, Cawangan Perlis, Kampus Arau, 02600
Arau, Perlis, Malaysia

⁵Kumpulan Ladang-ladang Perbadanan Kedah Sdn Bhd

Authors' Email Address: ¹nazirahnaiimi@uitm.edu.my, ²faznimf@uitm.edu.my,
³norawuitm@uitm.edu.my, ⁴marjan@uitm.edu.my, ⁵kamarul@klpk.com.my

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*Corresponding Author

ABSTRACT

Zakat accounting plays a vital role in enhancing transparency, accountability and ethical financial reporting within Islamic financial systems. This study examines the development and scholarly progress of research publications on zakat accounting through a bibliometric analysis of data extracted from the Scopus database covering the period from 1991 to 2024. Using descriptive bibliometric methods, the study explores publication trends by analyzing publication years, leading authors, sources, institutions, countries and document types. The analysis highlights a notable growth in zakat accounting research, especially from 2016 onwards, with most contributions stemming from Malaysia and Indonesia. The findings reveal dominant publication sources, such as the Journal of Islamic Accounting and Business Research, and prominent affiliations, including the International Islamic University Malaysia. By applying a scientific and statistical approach, this study contributes to understanding the evolution and impact of zakat accounting research. It also provides a foundation for future academic work and helps to establish a research agenda that supports broader integration of Islamic principles in modern financial reporting.

Keywords: financial performance, financial reporting, zakah, zakat, zakat accounting

INTRODUCTION

Zakat, one of the five pillars of Islam, is a mandatory form of giving prescribed for eligible Muslims to redistribute wealth and promote social equity (Ali et al., 2024). It is defined as a compulsory donation paid by Muslims given to a particular category of people called asnaf upon acquiring a certain amount of wealth, better known as nisab (Ibrahim, 2015). According to Htay and Salman (2014), the Muslim world embraces more complex economic systems and institutional frameworks. The proper accounting and disclosure of zakat have become increasingly essential to ensure compliance, accountability, and transparency.

Zakat accounting refers to the process of identifying, measuring, recognizing, and reporting zakat obligations in financial statements in accordance with Islamic principles (Irfan, 2024). Zakat is treated as a financial liability and is disclosed appropriately to reflect the institution's religious and social responsibilities (Bakar, M. A., 2018). This process ensures that zakat is properly calculated and disclosed, particularly by businesses and Islamic financial institutions (Uyob, R., 2020). As noted by Adnan and Bakar (2009), conventional standards such as IFRS and MFRS do not address zakat specifically, so Islamic institutions rely on the Accounting and Auditing Organization for Islamic Financial Institutions (AAOIFI) and national religious bodies to provide guidance. Therefore, zakat accounting not only bridges religious obligation and corporate accountability but also enhances the ethical foundation of financial reporting in Muslim-majority economies.

Despite the growing importance of zakat accounting, there is limited bibliometric evidence that maps its scholarly evolution, identifies key contributors and highlights influential publication sources. Existing literature often focuses on conceptual or empirical aspects without providing a holistic overview of research trends and academic productivity in this domain. For instance, studies by Ali et al. (2024) and Supriani et al. (2023) demonstrate increasing interest in zakat research but primarily emphasize general Islamic finance or social finance rather than focusing exclusively on zakat accounting. This lack of structured knowledge makes it challenging for researchers, policymakers and institutions to understand the field's development, key focus areas and potential research gaps. Therefore, a bibliometric analysis is essential to systematically examine and visualize the academic landscape of zakat accounting over the past three decades, as emphasized in recent works by Handoko et al. (2021).

In addition to offering a comprehensive overview of publication trends, bibliometric analysis also plays a critical role in the development of theory within a discipline by offering a structured and empirical view of how knowledge in this domain evolves. Through the identification of knowledge clusters, it reveals the core thematic area, which is in the context of zakat accounting research that forms the foundation of theoretical discourse. By mapping social patterns, such as publication years, leading authors, sources, institutions, countries and document types. Bibliometric tools highlight the intellectual networks driving knowledge production. Observing evolutionary nuances in this study means looking at how zakat accounting research has changed over time. By tracking publication trends, shifts in research focus, and new contributors, the study reveals how the field has grown and developed. These changes highlight the increasing maturity and evolving priorities of zakat accounting research. By analyzing trends in publication years, leading authors, sources, institutions, countries and document types, the study shows which subjects or regions are under-researched. In this way, bibliometric methods not only summarize existing knowledge but also uncover the structural dynamics, emerging paradigms, and theoretical voids that shape the development of a more coherent and impactful zakat research framework.

Therefore, a bibliometric study of shaping the key themes in zakat accounting research is conducted by involving the following research questions: (1) How has zakat accounting research evolved in terms of publication volume and scholarly output from 1991 to 2024? (2) Who are the most prolific authors, and which journals, institutions, and countries contribute most to the field? (3) What are the main thematic areas and intellectual trends within zakat accounting research?

This bibliometric study offers valuable insights for researchers, policymakers, and institutions in the field of zakat and Islamic finance. It helps researchers identify key trends, influential works, and research gaps, while guiding policymakers in shaping evidence-based regulations and strategies. Institutions can use the findings to enhance collaboration, improve capacity building, and develop relevant academic programs aligned with the evolving zakat accounting landscape.

METHODOLOGY

In this study, data were gathered from the Scopus database, a highly reputable source for academic research that indexes journals meeting rigorous quality standards. The data collection process was conducted to explore research publication outputs related to zakat accounting. The search covered the period from 1991 to 2024 to ensure a comprehensive overview of the academic literature on the subject. The search began with the primary keyword "zakat" employed to identify relevant publications from the Scopus core collection, covering the title, abstract, and keyword sections of documents. This initial search produced a total of 1,268 publications. However, some publications in the list were not directly related to the topic. In order to achieve precise results, keywords such as "financial performance," "zakat accounting," "financial reporting," and "zakah" were added, refining the search to 400 publications. The selected publications were analyzed based on key bibliometric variables, including publication year, document type, authorship, source title, institutional affiliation, and country of origin. All findings were organized and presented using Microsoft Word tables, and the total counts for each variable were manually derived and summarized. This approach, while not tool-based, offers a clear and structured overview of the scholarly progress and publication trends in zakat accounting research.

FINDINGS AND DISCUSSION

Document by year

Table 1 presents the number of zakat accounting publications from 1991 to 2024, showing a fluctuation trend, with a significant increase in recent years. The highest number of publications was recorded in 2021 with 59 publications, followed by 2023 with 58 publications and 2024 with 45 publications. There has been a consistent increase since 2016, reaching its peak in 2021. Between 2001 and 2012, publications remained minimal, ranging from one to six per year. The data suggests growing academic interest in zakat accounting, especially in the past decade.

However, the lowest publications were recorded in 1991 and 2001, with only one publication each year. The lack of publications between 1991 and 2001 may be attributed to either a limited academic interest or a shortage of research initiatives on zakat accounting during that time. Additionally, the development of accounting standards and regulations related to zakat may not have been a priority, resulting in minimal scholarly contributions.

Table 1: List of publications on zakat accounting by years

Year	Number of Publications	Year	Number of Publications
2024	45	2014	14
2023	58	2013	13
2022	43	2012	6
2021	59	2011	2
2020	46	2010	2
2019	39	2009	2
2018	24	2008	2
2017	20	2001	1
2016	13	1991	1
2015	10		

Document by author

An analysis of zakat accounting publications by author reveals that research in this area is contributed by a diverse group of scholars, with a few leading authors making significant contributions. Table 2 shows that Beik, I.S., stands out as the most prolific author with seven publications, followed by Saad, R.A.J., with six and Siswanto, D., with five. However, several key contributors have played a significant role, including Herianingrum, S., Hudaefi, F.A., and Nurzaman, M.S., who have published four papers each. Several authors, such as Abduh, M., Alam, M.M., and Hassan, M.K., have three publications, demonstrating their active involvement in zakat accounting research. The data indicates that while a few scholars lead much of the research output, a wide range of contributors help enhance the field.

Among the top 50 authors, the number of publications per researcher generally ranges between two to four, indicating moderate engagement in zakat accounting studies. Authors such as Robbana, A., Rashid, K.A., and Wahab, N.A., each contributed three publications, further emphasizing the presence of multiple active voices in this domain. Several authors, including Abdullah, N., Akbarizan, and Ibrahim, M.F., have two publications representing their consistent involvement in the research. The presence of many authors with two or three publications suggests that interest in zakat accounting is growing, with more researchers contributing to its development. The findings indicate a well-distributed scholarly effort, encouraging continuous exploration in zakat accounting.

Table 2: Top 50 authors who published papers related to zakat accounting

No.	Author Name	Number of Publications	No.	Author Name	Number of Publications
1	Beik, I.S.	7	26	Robbana, A.	3
2	Saad, R.A.J.	6	27	Said, M.	3
3	Siswanto, D.	5	28	Saoqi, A.A.Y.	3
4	Herianingrum, S.	4	29	Sarkawi, A.A.	3
5	Hudaefi, F.A.	4	30	Sudirman	3
6	Nurzaman, M.S.	4	31	Sukmana, H.T.	3
7	Abduh, M.	3	32	Wahab, N.A.	3
8	Alam, M.M.	3	33	Wahid, H.	3
9	Ali, A.K.	3	34	Widiastuti, T.	3
10	Amin, H.	3	35	Zaenal, M.H.	3
11	Bahari, Z.	3	36	Zakariyah, H.	3
12	Doktoralina, C.M.	3	37	Abd. Wahab, N.	2
13	Hasan, S.F.	3	38	Abdullah, N.	2
14	Hassan, M.K.	3	39	Ahmad, W.M.W.	2
15	Hassan, R.	3	40	Akbarizan	2
16	Ismail, A.G.	3	41	Al-Malkawi, H.A.N.	2
17	Khan, S.	3	42	Alqarni, W.	2
18	Latief, H.	3	43	Aripin, S.	2
19	Mamouni, A.	3	44	Azhar, Z.	2
20	Marzak, A.	3	45	Aziz, M.R.A.	2
21	Mohammed, M.O.	3	46	Aziz, N.M.A.	2
22	Munandar, A.	3	47	Bachri, S.	2
23	Muneeza, A.	3	48	Belhadj, B.	2

24	Nurhayati, S.	3
25	Rashid, K.A.	3

49	Ben Jedidia, K.	2
50	Bin-Nashwan, S.A.	2

Document per year by source

Table 3 exhibits that the Journal of Islamic Accounting and Business Research leads with 20 publications, highlighting its prominence in Islamic finance and business studies. Following closely, the International Journal of Islamic and Middle Eastern Finance and Management has 15 publications, indicating a strong scholarly focus on financial systems in Islamic contexts. The Journal of Muslim Philanthropy and Civil Society ranks third with 11 publications, emphasizing research on charitable activities in Muslim societies. Other notable sources include Lecture Notes in Networks and Systems with 9 publications, Journal of Islamic Marketing has 8 publications and both the Isra International Journal of Islamic Finance and Journal of Islamic Monetary Economics and Finance with 7 publications each, demonstrating sustained interest in Islamic financial markets and economic policies.

Further down the table, Al Ihkam Jurnal Hukum dan Pranata Sosial, Contributions to Management Science, International Journal of Innovation, Creativity and Change, and International Journal of Supply Chain Management each contributed 5 publications, reflecting a diverse range of research in management, law and innovation. Lastly, Advanced Science Letters and Al Shajarah each had 4 publications representing interdisciplinary contributions. The distribution of these publications over the years suggests a consistent academic interest in Islamic finance, law and management, with leading journals maintaining dominance in shaping discourse in these fields.

Table 3: Top 13 sources of documents based on the number of article publications

No.	Source Title	Number of Publications
1	Journal of Islamic Accounting and Business Research	20
2	International Journal of Islamic and Middle Eastern Finance and Management	15
3	Journal of Muslim Philanthropy and Civil Society	11
4	Lecture Notes in Networks and Systems	9
5	Journal of Islamic Marketing	8
6	Isra International Journal of Islamic Finance	7
7	Journal of Islamic Monetary Economics and Finance	7
8	Al Ihkam Jurnal Hukum dan Pranata Sosial	5
9	Contributions to Management Science	5
10	International Journal of Innovation, Creativity and Change	5
11	International Journal of Supply Chain Management	5
12	Advanced Science Letters	4
13	Al Shajarah	4

Document by Affiliation

The data on zakat accounting publications by institutional affiliation highlights that the majority of research contributions come from Malaysian and Indonesian universities. As presented in Table 4, the International Islamic University Malaysia (IIUM) leads the list with 32 publications, followed closely by Universiti Utara Malaysia (UUM) with 31 publications. Universiti Teknologi Mara (UiTM) ranks third with 16 publications, while the Institute of Islamic Banking and Finance at IIUM follows closely with 14 publications. Indonesian universities also play a significant role, with Universitas Islam

Negeri Syarif Hidayatullah Jakarta contributing 13 papers. Other notable Malaysian institutions include Universiti Kebangsaan Malaysia (UKM) with 12 publications, Universiti Malaya (UM) with 11, and the College of Business, UUM, also with 11. Additionally, Universitas Airlangga (Indonesia) contributes 11 papers reflecting Indonesia's growing academic focus on zakat research.

Further analysis shows that Universiti Sains Malaysia and Universitas Indonesia have 10 publications each are also the key contributors. Universiti Sains Islam Malaysia, with 9 publications, IPB University, Universitas Syiah Kuala, and INCEIF University shared the same number of 8 publications, rounding out the top 15 institutions. The dominance of Malaysian universities, particularly those with Islamic finance faculties, suggests a strong research emphasis on zakat accounting within the country. Similarly, the presence of leading Indonesian institutions highlights the increasing role of zakat in academic discourse. This distribution indicates that while Malaysia remains the center for zakat research, Indonesia is emerging as another major contributor in this field.

Table 4: Top 15 institutions that contribute publications related to zakat accounting

No.	Affiliation	Country	Number of publications
1	International Islamic University Malaysia	Malaysia	32
2	Universiti Utara Malaysia	Malaysia	31
3	Universiti Teknologi MARA	Malaysia	16
4	International Islamic University Malaysia, Institute of Islamic Banking and Finance	Malaysia	14
5	Universitas Islam Negeri Syarif Hidayatullah Jakarta	Indonesia	13
6	Universiti Kebangsaan Malaysia	Malaysia	12
7	Universiti Malaya	Malaysia	11
8	Universitas Airlangga	Indonesia	11
9	College of Business, Universiti Utara Malaysia	Malaysia	11
10	Universiti Sains Malaysia	Malaysia	10
11	Universitas Indonesia	Indonesia	10
12	Universiti Sains Islam Malaysia	Malaysia	9
13	IPB University	Indonesia	8
14	Universitas Syiah Kuala	Indonesia	8
15	INCEIF University	Malaysia	8

Document by Countries

According to Table 5, Indonesia leads with 152 publications, followed by Malaysia with 144, indicating their dominant role in Islamic finance, business and law research. The United States (US), Saudi Arabia, and the United Kingdom (UK) have made significant contributions, with 22 publications from the US, 17 from Saudi Arabia, and 16 from the UK, reflecting global interest in the Islamic economics system beyond Muslim-majority nations. Pakistan with 13 publications, while Nigeria and Morocco with 12 and 10 publications, respectively. These demonstrate a growing scholarly contribution from South Asia and Africa. The United Arab Emirates and Turkey remain influential, supported by their strong Islamic financial sectors. Meanwhile, Brunei Darussalam and Tunisia each contributed 6 publications, along with Bangladesh and India, each with 5, reflecting an increasing research focus on Islamic economic principles.

Bahrain, Jordan, Qatar and Russia each with 4 publications, completing the list of the top 15 countries. These nations play key roles in advancing Islamic finance and governance research, with

Bahrain and Qatar being financial hubs in the Middle East. The diversity of these countries suggests a widespread academic engagement in Islamic finance, business ethics and Shariah-compliant economic systems. While Southeast Asia dominates the research landscape, contributions from Western nations like the US and the UK highlight a growing global academic interest in the field. This trend reflects the expanding relevance of Islamic economic studies worldwide.

Table 5: Top 18 countries which have five or more publications related to zakat accounting

No.	Country	Number of Publications
1	Indonesia	152
2	Malaysia	144
3	United States	22
4	Saudi Arabia	17
5	United Kingdom	16
6	Pakistan	13
7	Nigeria	12
8	Morocco	10
9	United Arab Emirates	8
10	Turkey	7
11	Brunei Darussalam	6
12	Tunisia	6
13	Bangladesh	5
14	India	5
15	Bahrain	4
16	Jordan	4
17	Qatar	4
18	Russian Federation	4

Document by Type

As indicated in Table 6, the data on zakat accounting publications reveal that journal articles with 301 publications are the most common document type, emphasizing the preference for peer-reviewed research in academic discourse. Conference papers with 40 publications rank second, indicating active scholarly discussions and the presentation of emerging findings. Book chapters which have 35 publications suggest contributions within broader academic works, while reviews of 19 publications highlight efforts to synthesize existing knowledge. In contrast, there are 4 books and 1 editorial that reflect limited standalone publications on zakat accounting. This trend underscores the dominance of journal articles and conferences as primary channels for disseminating research in this specialized field.

Table 6: Documents by types of publication related to zakat accounting

No.	Document Types	Number of Publications
1	Article	301
2	Conference Paper	40
3	Book Chapter	35
4	Review	19

5	Book	4
6	Editorial	1

CONCLUSION

This bibliometric analysis provides a comprehensive overview of the scholarly development of zakat accounting over the past three decades. The findings reveal a notable increase in research publications since 2016, reaching its peak in 2021. This trend reflects a growing academic interest in the intersection of Islamic finance, social responsibility and financial reporting. Although research output was minimal in the early years, which was from 1991 until 2001, recent data shows a more vibrant and engaged scholarly community, indicating that zakat accounting has emerged as an important field in both academic and practical spheres. The surge in interest may also reflect greater awareness among Islamic financial institutions regarding the importance of proper zakat disclosure and reporting in enhancing transparency, compliance and ethical accountability.

Author-wise, the study identifies several prolific researchers, such as Beik, I.S., and Saad, R.A.J., alongside a broader base of contributors, indicating that while a few individuals dominate output, collaborative interest in zakat accounting is steadily expanding. Journal sources like the Journal of Islamic Accounting and Business Research and the International Journal of Islamic and Middle Eastern Finance and Management are the leading platforms for scholarly discourse in this area. Furthermore, institutional analysis points to Malaysia and Indonesia as the dominant research hubs, supported by well-established Islamic finance universities. These countries' focus on Islamic financial regulations has helped to foster a strong academic foundation for zakat-related research.

The distribution of publications across countries and document types also shows a promising global academic engagement, with contributions from Western countries like the United States and the United Kingdom indicating cross-cultural interest in Islamic economic systems. Journal articles remain the primary medium, along with conference papers and book chapters, that play a vital role. Altogether, this study not only highlights the evolution and current state of zakat accounting research but it also underscores the potential to inform future policy, practice and global dialogue on ethical financial reporting in Islamic contexts.

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The study's conception and design were contributed to by all authors. Nazirah Naiimi, Fazni Mohamad Fadzillah, Nor Hashimah Abdul Wahid, Marjan Mohd Noor and Wan Kamarul Hazim Wan Ya performed material preparation, data collection, analysis, and wrote the first draft of the manuscript. The final manuscript was read and approved by all authors.

CONFLICT OF INTEREST DECLARATION

We confirm that the article is the original work of the Authors and Co-Authors and has not been previously published or considered for publication elsewhere. Additionally, this research/manuscript has not been submitted or published in any form, in whole or in part, elsewhere. We attest that all Authors have made substantial contributions to the work, and the data and its interpretation are valid and legitimate for submission to Jurnal Intelek.

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