Zakat Scholarly Publication Development in Malaysia and Indonesia: A Bibliometric Analysis

Abdurrahman Mansyur[1], Ega Rusanti[2]
[1]Sultan Zainal Abidin University, Malaysia
[2]Airlangga University, Indonesia

ABSTRACT

This research aims to analyze the development of zakat research in Malaysia and Indonesia from the Scopus database. Keywords "Zakat" or "Zakah" or "Islamic Social Finance" were used to harvest the data, yielding 364 articles from Malaysia and 295 documents from Indonesia. Machine learning tools, i.e., Bibliometrix via R-Studio and VOSViewer were employed for the bibliometric study. The Scopus database has recorded zakat publications from Malaysia since 1997, and from Indonesia since 2008. Saad R A J and Widiastuti T marked the most Malaysian and Indonesian influential authors with 18 and 14 documents, respectively. Further comparative analysis was done, showcasing the differences between the two countries in terms of international collaboration, trending topics and other scholarly measures related to the zakat administration discussed in the publications of Malaysian and Indonesian scholars.

Keywords: *Zakat; Comparative Analysis; Malaysia and Indonesia; R-Studio, VOSviewer*

INTRODUCTION

Zakat is one of the Islamic social finance instruments. It is substantial to social development as it functions for equal wealth distribution, bridging the gap between the rich and the poor for strengthening the ummah's economy and social security (Ahmed et al., 2017). In Islamic countries, the contribution of zakat has been critical for nationwide development. For example, in Indonesia zakat has been practically important in alleviating poverty (Amri, 2020; Bouanani & Belhadj, 2019; Permatasari, 2020), reducing unemployment (Arwani & Wahdati, 2020; Rahmat & Nurzaman, 2019; Widiastuti et al., 2022), improve the quality of education (Munadi et al., 2021; Wardani & Al Arif, 2021), and stimulate human development (Koyimah et al., 2020; Mohamad Soleh Nurzaman, 2020; Najla et al., 2021).

Similarly, in Malaysia, zakat has been fundamental to its economic development (Mohamed et al., 2019; Niswah, 2021; Razak, 2020), and social (Ab Rahman et al.,

2012; Mokhtar & Tah, 2017). Malaysian zakat administration has addressed timely issues in sustainable development, initiating zakat distribution models based on environmental conservation (Dirie et al., 2023; Hassan et al., 2017; Suriani et al., 2021). In other Muslim countries, e.g., United Arab Emirates, Yemen, Jordan and others, the same practice of zakat administration has addressed social causes (Azam & Nasir, 2014; Ben Jedidia & Guerbouj, 2021; Bouanani & Belhadj, 2019; Djaghballou et al., 2018; Haji-Othman et al., 2021; Lahjouji & Rouggani, 2018; Masyita, 2018). That is, the innovation of core business zakat administration has been developed, addressing not only consumptive aids but also productive purposes.

In times of such innovation in zakat administration, the number of research publications discussing zakat has also developed worldwide. Indonesia and Malaysia have led the global discourse on zakat. Researchers have compared the zakat management of these two countries. For example, Ma'ruf et al., (2020) and Suryani,

(2020) studied zakat management and regulation in Indonesia and Malaysia. Then Ahada & Hamidah, (2022); and Wijayanti et al., (2022) compared the concept of a tax deduction on the zakat collection model as well as the efficiency and performance of zakat management institutions in these two Southeast Asian countries (Bin-Nashwan et al., 2020). However, despite these significant works, such studies that have discussed academic publications of zakat in Malaysia and Indonesia remain absent. This paper compares Malaysia's and Indonesia's contributions to the global debates on zakat as recorded in the Scopus database. In particular, this study examines their differences in the productivity of researchers, impactful manuscripts and emerging trends from keywords analytics.

Indonesia and Malaysia are countries with the largest Muslim population in Southeast Asia. Malaysia is ahead of Indonesia in Islamic finance practices as reported by the Global Islamic Economy Indicator. Malaysia was ranked first position while Indonesia was fourth (DinarStandard, 2022). The core business activities of zakat management in these two countries are fundamentally different. In Indonesia, the government, i.e., the National Zakat Agency (BAZNAS) and private sectors, i.e., the Amil Zakat Institution (LAZ), are legally recognized for collecting and distributing zakat. Meanwhile in Malaysia, the private sector manages each state for zakat collection and the distribution is handled by Baitul Maal, which both are operated under the auspices of the State Islamic Religious Assembly (MAIN) (Ma'ruf et al., 2020). In addition, both Malaysia and Indonesia have a zakat law that regulates the implementation of zakat and the obligation of citizens to pay zakat. It includes the provision for tax incentives to zakat payers even if it is not fully effective in the case of Indonesia (Bahri et al., 2023). In light of this practical development of zakat management in Malaysia and Indonesia, an evaluation of scholarly publications published within these two countries is deemed important for discovering knowledge.

What has been the general pattern over the last ten years in Malaysia and Indonesia regarding the quantity of publications on zakat? Which research themes and subjects are most commonly found in papers linked to zakat in Malaysia and Indonesia? To what extent do researchers in the fields of zakat studies from Malaysia and Indonesia work together or with academics from other nations? What is the difference in the citation impact between Malaysian and Indonesian writings connected to zakat? – That is, using the bibliometric analysis, this study aims to address these questions.

LITERATURE REVIEW

Zakat

Zakat means blessing, growth, purity, and order (Rifan et al., 2020). According to the terminology perspective, zakat is a component of property with specific requirements which Allah SWT obliges the owner to distribute to those entitled to receive it, i.e., mustahik (zakat beneficiaries) (Handoko et al., 2022). In the social and philosophical context, zakat is associated with the principle of social justice and is considered practical for economic development through various means, e.g., community development, among others (Apriliyah & Arifianto, 2022).

Zakat Management in Indonesia

In Indonesia, Law Number 23 Year 2011 which renewed Law Number 38 Year 1999, regulates the nationwide zakat administration (Nugraha et al., 2021). BAZNAS is the government's official and sole body, established by Presidential Decree No. 8 of 2001, with the task and function of collecting and distributing zakat, infaq, and sadaqah (ZIS) funds at the national scale (Furqani et al., 2018). Private sectors can participate in

conducting the core business activities of zakat management by establishing LAZ, which must be legally registered with the Ministry of Religious Affairs. LAZ is required to report to BAZNAS regularly on its business activities (Wijayanti et al., 2022).

Zakat Management in Malaysia

The management of zakat in Malaysia is under the auspices of the Majelis Agama Islam Malaysia. The coordination of Majelis Agama Islam occurs within a non-departmental body responsible for establishing strategic institutions that report directly to the Prime Minister. Within this Ministerial regulation, there are several regional institutions, e.g., the Jabatan Kemajuan Islam Malaysia, e.g., Majelis Agama Islam Wilayah Persekutuan (MAIWP) (Famulia, 2020). In Malaysia, zakat is not collected or distributed centrally but rather managed by each state with full authority (Rakhmat et al., 2022; Suryani, 2020; Wijayanti et al., 2022). Each state has zakat organizations in the form of private companies that manage zakat and Baitul Maal or Jawatankuasa Zakat under Majelis Agama Islam Negeri with its policies, objectives and functions. In some states, these two organizations collect and distribute zakat (Khalid., 2015).

METODHOLOGY

This is a quantitative study that employs bibliometric analysis to identify hidden patterns in the research domain (Liu et al., 2020), in particular those related to zakat studies in Malaysia and Indonesia. Bibliographic data from the Scopus database was harvested on October 1, 2023.

The researcher used the keywords "Zakat" OR "Zakah" OR "Islamic Social Finance" for data collection. the search filter included the aspect of the publication stage, which considered the final publication stage and articles written in English. After filtering, the search results were divided into two databases. First, it

focused on the country/city in Indonesia, resulting in 295 articles. Second, it focused on Malaysia, resulting in 364 articles. The two datasets were further analyzed using two different applications, i.e., Bibliometrix via R Studio and VOSViewer. The Bibliometrix package in R Studio has a built-in Biblioshiny utility with a graphical interface for non-coders that produces comprehensive analysis with improvised plot representations (Arici et al., 2023). Meanwhile, VOSviewer bibliometric results are presented in 3 forms of visualization grids. The first is Network Visualization, the second is Overlay Visualization, and the third is Density Visualization. The visualisation development is a network based on keywords displayed with several colours and circle sizes. Each colour that appears indicates a keyword cluster, and the size of the circle means how many times the keyword appears (Wahyudi et al., 2022).

RESULT

Overview of the dataset

The first analysis is the document attributes, consisting of the period, type of publication, number of documents, growth of publication percentage, and the number of keywords. Table 1 shows the primary information from the two datasets used for the bibliometric analysis.

Table. 1 Main Information of the Data

MAIN INFORMATION ABOUT DATA	Countries	
	Malaysia	Indonesia
Timespan	1997:2023	2008:2023
Sources (Journals, Books, etc)	173	170
Documents	407	315
Annual Growth Rate %	16.66	22.7
Document Average Age	4.31	2.97
Average citations per doc	5.201	3.197

|		
References	14628	11385
DOCUMENT CONTENTS		
Keywords Plus (ID)	271	458
Author's Keywords (DE)	1028	831
AUTHORS		
Authors	982	800
Authors of single-authored docs	25	43
AUTHORS COLLABORATION		
Single-authored docs	28	49
Co-Authors per Doc	3.38	3.19
International co-authorships %	30.47	23.17
DOCUMENT TYPES		
article	291	220
book	3	9
book chapter	45	30
conference paper	46	54
editorial	1	-
note	1	-
review	20	2

Source: Data processed R-Studio (2023)

As in Table 1, the Scopus database started to record zakat publications from Malaysia in 1997, and Indonesia in 2008. The number of documents published in Malaysia reached 407 papers, i.e., articles (291), books (3), book chapters (45), conference papers (46), editorials and notes each (1), as well as reviews (20), with an annual growth rate of 16.66%. Meanwhile, for Indonesia it was recorded 315 documents, i.e., articles (220), books (9), book chapters (30), conference papers (54), and reviews (2), with an annual growth rate of 22.7%.

Generally, the two countries have a similar style of publication, dominated by articles. However, scientific publications by Indonesian researchers have a more significant portion of publishing books and conference papers, with a growth of around 6% higher than in Malaysia. On the other hand, publications in book chapters and reviews were highly done by researchers from Malaysia.

The high level of publication in the field of zakat in Malaysia might be driven by the number of authors, i.e., 982 scholars, with an international co-authorship of 30.47%. Meanwhile, the Indonesian authors were found to be 800 scholars, with international co-authorship of 23.17%.

Annual Scientific Publication

MALAYSIA ■ INDONESIA
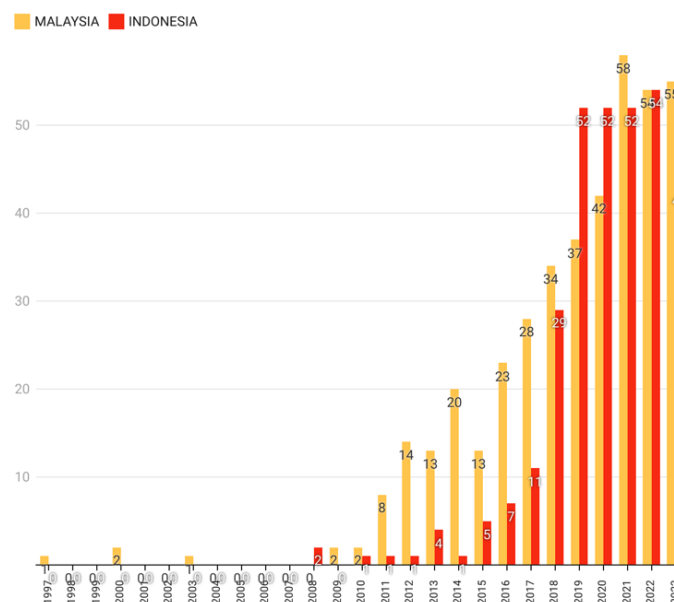
Source: Scopus Database • Created with Datawrapper

Fig. 1 Annual Scientific Production Between Countries

Source: Authors' Analysis

Figure 1 compares the annual publications of Malaysia and Indonesia. Both countries have started the publications of zakat since 2008-2009. The reached its peak during the Covid-19 period (2019-2021). Compared to Malaysia, Indonesia published 52 documents consistently during these three consecutive years.

Document Citations
— Malaysia — Indonesia

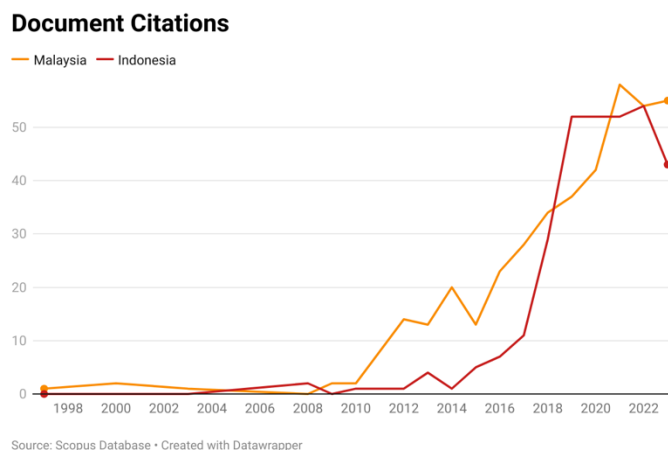Source: Scopus Database • Created with Datawrapper

Fig. 2 Citation Over the Years

Source: Authors' Analysis

The number of document citations measures the scholarly impacts of a particular academic output. As depicted in Figure 2, the average number of citations for Malaysian documents is 5.201, which is higher than that of Indonesian written manuscripts, i.e., 3,197, which may indicate the significant impact of Malaysian-authored papers.

Table 2 shows the top ten articles with the highest citations from both countries. The works done by Wahab N.A.; Rahim Abdul Rahman A. (2018), Ab Rahman A.; Alias M.H.; Omar S.M.N.S. (2012), and Ali I.; Hatta Z.A. (2014) were identified to be the top three highest cited articles. Each examines the efficiency and management of zakat institutions, problems and issues with zakat institutions in Malaysia, and zakat as an instrument for poverty alleviation in Bangladesh, Malaysia and Indonesia.

Meanwhile, in Indonesia's case, the top 3 cited papers discussed the Islamization of law in modern Indonesia, the History of Islamic Philanthropy in the country, and the provision of health facilities for people experiencing poverty, authored by Wahab N.A.; Rahim Abdul Rahman A. (2018), Ab Rahman A.; Alias M.H.; Omar S.M.N.S. (2012), Ali I.; Hatta Z.A. (2014).

The two most striking differences between the top citations of research published in Malaysia and Indonesia are their relatively high citations and the distribution of the number of citations. Malaysia has the highest number of citations at 83 times, followed by four articles, which have an average of more than 40 citations, and the rest have an average of more than 30. Meanwhile, Indonesian articles have quite a large gap between top citations (114 citations) and several other articles with a range of 18-59 citations.

Furthermore, the tendency for differences in the themes of the articles cited was investigated, i.e., the top citations

in Malaysian research discussed particular issues of zakat. Meanwhile, in Indonesian research, the studies were found to be general.

Table. 2 Top 10 Cited Documents

MALAYSIA		
Author	**Title**	**Total Citations**
Wahab N.A.; Rahim Abdul Rahman A. (2018)	A framework to analyze the efficiency and governance of zakat institutions	83
Ab Rahman A.; Alias M.H.; Omar S.M.N.S. (2012)	Zakat institution in Malaysia: Problems and issues	48
Ali I.; Hatta Z.A. (2014)	Zakat as a poverty reduction mechanism among the Muslim community: Case study of Bangladesh, Malaysia, and Indonesia	45
Rosli, et.al (2020)	The role of ijtihad in expanding zakat distribution	42
Mohit M.A.; Nazyddah N. (2012)	Social housing programme of Selangor Zakat Board of Malaysia and housing satisfaction	41
Mohdali R.; Pope J. (2014)	The influence of religiosity on taxpayers' compliance attitudes: Empirical evidence from a mixed-methods study in Malaysia	37
Yusuf M.-B.O.; Derus A.M. (2013)	Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory	36
Akhyar Adnan M.; Barizah Abu Bakar N. (2009)	Accounting treatment for corporate zakat: a critical review	34
Djaghballou C.-E.; Djaghballou M.; Larbani M.; Mohamad A. (2018)	Efficiency and productivity performance of Zakat funds	32
Andam A.C.; Osman A.Z. (2009)	Determinants of intention to give zakat on employment income: Experience from Marawi City, Philippines	30
INDONESIA		
Author	**Title**	**Total Citations**
Salim A. (2008)	Challenging the secular state: The Islamization of law in modern Indonesia	114

Fauzia A. (2013)	Faith and the state: A history of Islamic philanthropy in Indonesia	59
Latief H. (2010)	Health provision for the poor: Islamic aid and the rise of charitable clinics in Indonesia	26
Sukmana R. (2020)	Critical assessment of Islamic endowment funds (Waqf) literature: lesson for government and future directions	25
Lubis M.; Azizah A.H. (2018)	Towards achieving the efficiency in zakat management system: Interaction design for optimization in Indonesia	25
Wulandari P.; Kassim S. (2016)	Issues and challenges in financing the poor: case of Baitul Maal Wa Tamwil in Indonesia	24
Kailani N.; Slama M. (2020)	Accelerating Islamic charities in Indonesia: zakat, sedekah and the immediacy of social media	22
Ascarya A. (2022)	The role of Islamic social finance during the Covid-19 pandemic in Indonesia's economic recovery	21
Alam Choudhury M.; Syafri Harahap S. (2008)	Interrelationship between Zakat, Islamic bank and the economy: A theoretical exploration	19
Kasri R.A.; Yuniar A.M. (2021)	Determinants of digital zakat payments: lessons from Indonesian experience	18

Source: Author (2023)

Author Analysis

Fig. 3 Top Contributing Authors

Malaysia   Indonesia

Source: Data processed R-Studio (2023)

Figure 2 illustrates the performance of the top ten authors who published the outputs of zakat research in Malaysia and Indonesia. Generally, authors from Malaysia have a higher overall score than those from Indonesia. The two authors with the highest contribution from Malaysia are SAAD RAJ, with a total number of publications (NP) of 18 and a total citation value (TC) of 160. Second, WAHAB NA with an NP value of 10 and TC of 150. Meanwhile, WIDIASTUTI T is the top author from Indonesia who published 14 documents with a TC of 45, followed by BEIK IS with 12 publications and 33 total citations.

However, using the normalized annual publication measures, it is found that Indonesian authors, i.e., BEIK IS published at least three articles per year, followed by WIDIASTUTI T with 2.8 articles per year. Meanwhile, the top author from Malaysia, SAAD RAJ, has an average publication value of 1.6 per year, followed by WAHAB NA with 0.8 articles.

Co-Authorship Analysis

Co-authorship analysis overviews the relationships between authors and their co-authors. The results of the Co-Authorship analysis using VOSviewer found some different clusters among Malaysian and Indonesian authors.

Fig. 4 Network Visualization

Malaysia

Indonesia
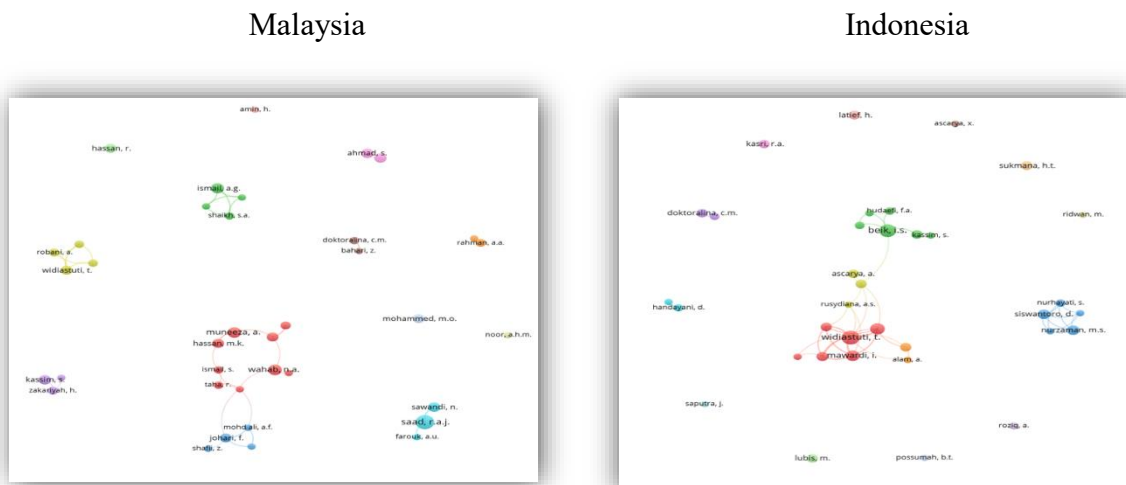
Source: Authors' Analysis via VOSviewer

There were at least 13 clusters among Malaysian researchers, with at least 4 main clusters with strong total links. The red cluster consists of Abdul-Jabbar H, Ahmad N, Alam M M, Bin-Nashwan S A, Hassan M K, Ismail S, Muneeza A, Taha R, and Wahab N A. The green cluster consists of Ismail A G, Ismail M A, Shahimi S, Shaikh S A. Cluster BLUE, Ab Aziz M R, Johari F, Mohd Ali A F, Shafii Z. And Cluster YELLOW, Herianingrum S, Mawardi I, Robani A, Widiastuti T.

Meanwhile, there are at least three dominant research clusters of Indonesian researchers. The red cluster consists of Al Mustofa M U, Herianingrum S, Mawardi I, Robani A, Ryandono M N H, and Widiastuti T. In the green cluster, it groups

Arsyianti I D, Beik I S, Hudaefi F A, Kassim S, Saoqi A A Y, and Zaenal M H. Cluster BLUE, Ismail A G, Munandar A, Nurhayati S, Nurzaman M S, and Siswantoro D.

The difference between the results of the Malaysian and Indonesian authors' network clustering might be due to the international collaboration. Such collaboration was highly found in Malaysian authors compared to Indonesians.

Keyword Analysis

Fig. 5 TreeMap and WordMap

Malaysia   Indonesia

Source: Data processed R-Studio (2023)

Word Cloud Visualization

Malaysia   Indonesia

Source: Authors' analysis

Treemaps and word clouds are important to keyword analytics. The dataset of Indonesian authors' keywords (Fig. 5–right) shows the word "Indonesia" is depicted as bigger than the other words,

indicating the high use of such a keyword by the Indonesian authors. Following this, the word "zakat", "Sustainable development", "Economic and social effects" and others, appear significantly,

showing the authors' contextual study of zakat to these timely issues.

Meanwhile, the dataset of the Malaysian authors' keywords (Fig. 5–left) shows the word "Malaysia" appears most often, indicating a focus on zakat research conducted in Malaysia. Impressively, although this data focuses on Malaysia, the word "Indonesia" also appears several times, indicating there is quite a lot of research that leads to comparisons or references to zakat issues in Indonesia. Furthermore, the word "Finance" appears six times, showing the relationship between zakat and financial aspects. Following this, "Asnaf" (those who are entitled to receive zakat), appears several times, explaining Malaysian authors' concern for the zakat beneficiary issues.

Fig. 6 Thematic Map
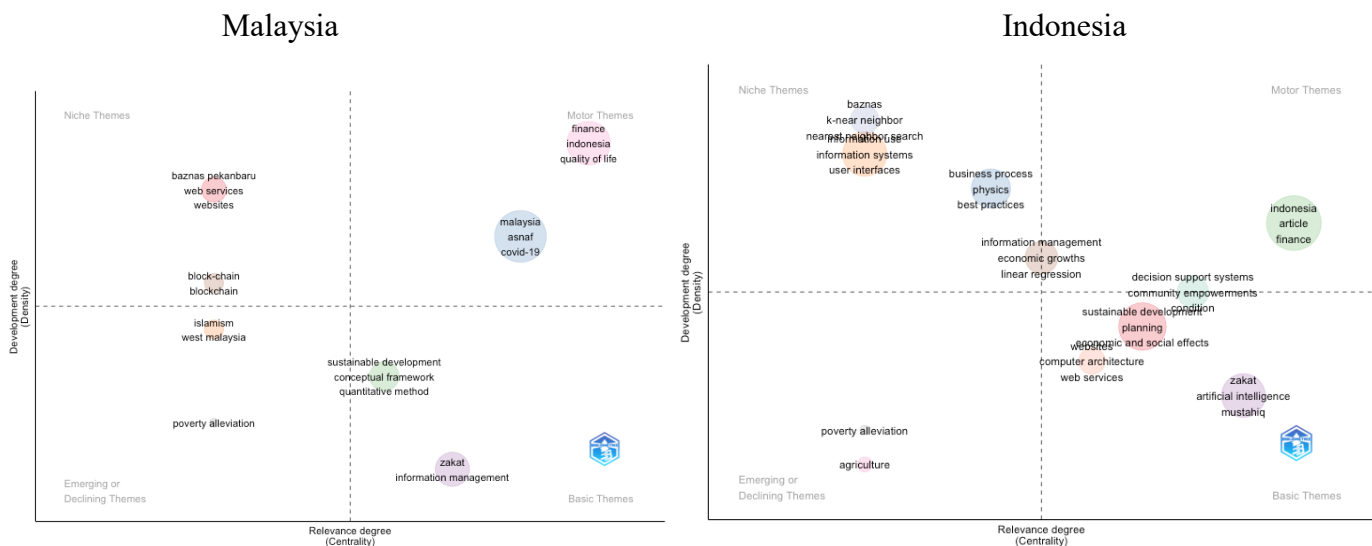
Source: Authors' analysis.

Furthermore, thematic maps are used to discover the critical keywords from either the authors' keywords or the papers' abstracts.

Motor themes are a well-developed and vital field of research. In quadrant 1 (Q1) top right, the strategic issues that drive research in Malaysia are Finance, Indonesia and Quality of Life. In addition, keywords, e.g., Malaysia, Asnaf, and COVID-19 are also the main quadrants that are significant as motors of study. Basic themes, which are critical and interesting but have not yet been well developed, are placed in quadrant 2 (Q2) at the bottom right, grouping studies about zakat and information management. Meanwhile, Sustainable Development, Conceptual Framework and Qualitative Method themes are moving towards a more

central position, showing their high relevance.

Niche or specific themes, which are highly specialized, are placed at the top left quadrant 3 (Q3). In the Indonesian case, it grouped issues about BAZNAS Pekanbaru, Web Services and Websites, as well as the Blockchain. In this quadrant, the existing clusters also mean that the study issue has been well-developed with a specific study theme.

The emerging or declining themes are themes that have an increasing or decreasing tendency and are placed in quadrant 4 (Q4) at the bottom left. The thematic map of research groups in Malaysia shows that there is a decrease in studies on the theme of Poverty Alleviation,

on the other hand, studies on Islamism and West Malaysia have increased.

Meanwhile, the thematic map of Indonesian research shows more varied results. In quadrant 1 (Q1) top right, the main motor themes in Zakat research in Indonesia are "Indonesia, Article, Finance". These three themes are central and have been highly developed. Meanwhile, in the bottom right quadrant 2 (Q2), three Basic theme clusters appear, i.e., "Zakat, Artificial Intelligence, Mustahiq", "Websites, Computer Architecture, Web Services" and "Sustainable Development, Planning, Economic and Social Effects". The research theme in quadrant 2 shows the development of zakat research in Indonesia which discussed zakat and the timely issues in information technology and sustainable development. Furthermore, artificial Intelligence, Websites, Computer Architecture, Websites, and Web Services are significant themes with much potential for development in further research.

Quadrant 3 (Q3), the top left, includes three clusters, namely, "BAZNAS, K-Near Neighbor, Nearest Neighbor", the "Information, User Interface and Mobile Application" cluster, and the "Business Process, Physics, Best Practices" cluster. This quadrant has information about studies on the specific theme of zakat. In this quadrant, research tends to examine the impact of BAZNAS and its neighbours. Another cluster also shows a particular examination of zakat and information technology. In contrast to the technology cluster in the bottom right quadrant 2, zakat research in quadrant 3 is characterized by zakat and mobile application research as well as a user interface which characterizes research related to impressions in using zakat mobile applications.

Meanwhile, Quadrant 4 (Q4) on the bottom left depicts two clusters, i.e., "Poverty Alleviation" and "Agriculture". This quadrant describes emerging or declining research related to the issue of poverty alleviation conducted in Indonesia. Publications related to this issue have decreased which might be due to the change in the trend of the research topics.

Fig. 7 Keyword Network Visualization (Malaysia)

Cluster 1 RED: Blockchain, Covid-19, Finance, Financial Inclusion, Fintech, Islamic Banks, Islamic Economics, Islamic Finance, Islamic Social Finance.

Cluster 2 GREEN: Compliance, Efficiency, Governance, Malaysia, Service Quality, Trust, Zakat Compliance, Zakat Institution, Zakat Institutions

Cluster 3 BLUE: Asnaf, Bibliometric Analysis, Management, SDGS, Zakat, Zakat Distribution, Zakat Management

Cluster 4 YELLOW: Education, Income, Nigeria, Poverty, Poverty Alleviation, Shariah

Cluster 5 PURPLE: Accountability, Islam, Islamic Bank, Microfinance, Sustainable Development

Cluster 6 SKY: Bangladesh, Crowdfunding, Indonesia, Waqf

Keyword Network Visualization (Indonesia)
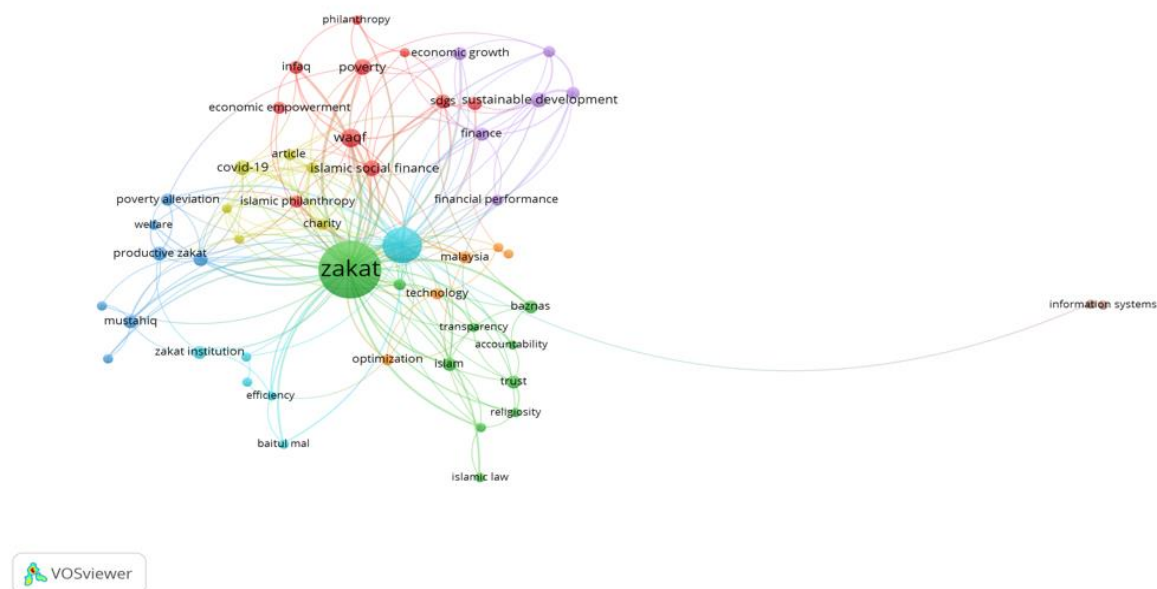
Source: Data processed VosViewer (2023)

Cluster 1 RED: Economic Empowerment, Infaq, Integration, Islamic Finance, Islamic Philanthropy, Islamic Social Finance, Philanthropy, Poverty, SDGs, Waqf

Cluster 2 GREEN: Accountability, BAZNAS, Islam, Islamic Law, Religiosity, Tax, Transparency, Trust, Zakat, Zakat Management

Cluster 3 BLUE: Decision Support System, Empowerment, Islamic Banking, Mustahiq, Poverty Alleviation, Productive Zakat, Welfare

Cluster 4 YELLOW: Article, Charity, Covid-19, Human, Management, Pandemic

Cluster 5 PURPLE: Economic and Social Effects, Economic Growth, Finance, Financial Performance, Planning, Sustainable Development

Cluster 6 SKY: Baitul Maal, Efficiency, Indonesia, Performance, Zakat Institution, Zakat Institutions

Cluster 7 ORANGE: Fintech, Malaysia, Microfinance, Optimization, Technology

Cluster 8 BROWN: Information Systems, Information Use

DISCUSSION

Cluster 1 RED focuses on topics related to Islamic finance and financial technology (fintech) in the context of Zakat. The main keywords in this cluster are Fintech, and

Blockchain which shows attention to the use of blockchain-based financial technology in managing Zakat. There is also attention to the impact of the COVID-19 pandemic on zakat and Islamic finance and Financial Inclusion which describes the characteristics of publications published during the pandemic.

Cluster 2 GREEN focuses on Zakat Institutions which shows attention to Zakat management institutions in Malaysia. Governance and Service Quality issues in the management of Zakat Institutions in Malaysia are also supported by the issue of compliance with Zakat laws and regulations. Meanwhile, Trust in Zakat Institutions is a driving factor in the intention to pay zakat to increase community participation in giving Zakat. It means that this cluster tends to form strong relationships in the governance of zakat institutions in Malaysia.

Cluster 3 BLUE illustrates the close relationship between Zakat Management issues, especially in the context of Zakat distribution and Zakat management. This zakat distribution is aimed at Asnaf to achieve Sustainable Development Goals (SDGs). In this cluster, there is also attention to bibliometric analysis, which means that there is quite a lot of research published using bibliometric analysis methods in the themes of Zakat, Zakat Distribution, Zakat Management and SDGs.

Cluster 4 Yellow has six keywords, i.e., Education, Income, Nigeria, Poverty, Poverty Alleviation, and Shariah. This cluster is related to topics such as education, income and poverty alleviation which can be alleviated by the social financial instrument Zakat. In this cluster, there is also the keyword Nigeria as a country which is used as the focus of research, as well as for comparison.

Cluster 5 PURPLE is related to issues such as accountability in zakat management. Accountability in zakat management will increase Muzakki's confidence that the distribution of zakat

funds is truly on target and fair. This cluster also contains the themes Islamic Bank, Microfinance, and Sustainable Development which show attention to the role of Bank financial institutions in managing and collecting zakat funds and microfinance.

SKY's Cluster 6 covers a wider range of topics, including Bangladesh, crowdfunding, Indonesia, and waqf (charitable donations). This shows the diversity in the focus of zakat research outside Malaysia. Comparative analysis is quite a concern for researchers to compare in terms of administration, management and services of zakat institutions between Muslim countries in the world, such as Indonesia and Bangladesh.

Overall, bibliometric analysis of this cluster data shows variations in zakat research in Malaysia, covering aspects such as financial technology, governance, management, social impact, education, and Islamic finance issues. There are also comparisons with other countries and the application of Islamic principles in the context of zakat.

Meanwhile, the Keyword Network Visualization analysis of Zakat research in Indonesia found as many as eight clusters. Cluster 1 RED shows a close connection between the themes of Islamic Social Finance, Islamic Philanthropy, Infaq, Philanthropy, Waqf, Integration, Economic Empowerment, Poverty, and SDGs. The close relationship between social finance and social issues is a closely related theme in zakat research in Indonesia. Zakat, Infaq, and Alms play a critical role in encouraging community economic resilience, reducing poverty and encouraging the achievement of sustainable development goals.

In Cluster 2 GREEN, several clusters are related to each other. Accountability, BAZNAS, Transparency, Trust, and Zakat Management have similar discussion themes related to the importance of Accountability, Transparency and Trust in managing zakat funds such as BAZNAS. As for Islam, Islamic Law, Religion, and

Tax characterize the research theme which examines Zakat as a substitute instrument for Tax.

Meanwhile, Cluster 3 BLUE has a strong relationship between the keywords Decision Support System, Empowerment, Islamic Banking, Mustahiq, Poverty Alleviation, Productive Zakat, and Welfare. The use of a decision support system in managing zakat allows the management of Zakat funds to be carried out productively, to empower, and to improve welfare and poverty alleviation. The issue of Islamic Banking also highlights the link between zakat and the Islamic banking sector in Indonesia.

Cluster 4 YELLOW has a varied style consisting of Article, Charity, Covid-19, Human, Management, and Pandemic. The Covid-19 pandemic is a very important issue because it has a huge impact on society. This indicates that the Zakat articles published in Indonesia in the last three years have studied quite a lot of the impact of Zakat or Charity during the pandemic.

Cluster 5 PURPLE has a significant occurrence in the issues of Economic and Social Effects, Economic Growth, Finance, Financial Performance, Planning, and Sustainable Development. This cluster focuses on the economic and social impact of zakat. Economic and Social Effect, Economic Growth and Sustainable Development show attention to the contribution of zakat to economic growth and sustainable development. Meanwhile, Financial Performance and Planning indicates the evaluation of financial performance and planning in the context of zakat.

Cluster 6 SKY has six significant keywords, i.e., Baitul Maal, Efficiency, Indonesia, Performance, Zakat Institution, and Zakat Institutions. In general, this cluster is related to Zakat Institutions in Indonesia. Performance and Efficiency shows the performance of zakat institutions and the importance of efficiency in managing zakat in Indonesia.

Meanwhile, Cluster 7 ORANGE has keyword styles in the form of Fintech, Malaysia, Microfinance, Optimization, and Technology. This cluster covers topics related to financial technology (Fintech), microfinance (Microfinance), and optimization in zakat management. This means that there is quite a lot of research examining the optimization of the use of financial technology in managing Zakat. The keyword Malaysia indicates comparison or cooperation between countries in managing zakat.

Cluster 8 BROWN, This cluster focuses on the use of information systems (Information Systems) and the use of information (Information Use) in the context of zakat. An information system is a formal, sociotechnical, and organizational system designed to collect, process, store, and distribute information. In the context of Zakat research in Indonesia, the authors have synthesized the optimal use of technology to encourage the optimization of Digital Zakat services in the country.

Recommendation for Future Research

The results of cluster analysis on research in Malaysia and Indonesia provide a broad picture of the pattern of research publications between the two countries. The results of the analysis found that there were quite a lot of similarities in the themes studied in the research between the two countries.

However, several interesting issues can become a focus for development for other countries. Research in Malaysia shows that issues regarding the use of Blockchain technology, Service Quality, Zakat Management, Accountability and Crowdfunding are issues that can still be developed further. Meanwhile, in Indonesian research, themes such as Zakat and Agriculture Development, Decision Support Systems, and Information Systems are interesting themes to be emulated and adopted by other countries.

CONCLUSION

This research applies bibliometric analysis to analyze Zakat literature produced by researchers from Malaysia and Indonesia. In addition, this research describes the development of Zakat research issues between the two countries with the best Sharia financial development in the world.

In document analysis, it was found that research from Malaysia had a higher total citation, indicating the preferences of the global community who are interested in Zakat research to refer to papers written by Malaysian authors. Meanwhile, keyword analysis was carried out referring to the results of the TreeMap, WordMap and Thematic Map tests, showing that the research produced by Indonesian authors has a wider variance, including the issues of Artificial Intelligence, Computer Architecture, Websites, User Interface, Mobile Application and Agriculture. This means that zakat issues in Indonesia have a wider spectrum, not only discussing the impact of zakat on Poverty Alleviation, Economic and Social Effects or Welfare but also expanding into the wider field of technological integration.

Analysis of Co-Authorship from the two countries found that authors from Malaysia have more international networking in publishing zakat research. This international network allows for the exchange of information to produce research with a wider impact. Furthermore, co-occurrence analysis carried out through the VOSviewer application found six clusters formed from research produced in Malaysia, while eight clusters resulted from Indonesian research. In general, each cluster has the same themes, such as Accountability, Zakat Institutions, Zakat Management, Economic and Social Impact etc. However, the main difference that emerges is that in the Malaysian research cluster, there are keywords for other countries, such as Bangladesh and Indonesia, which means that there are quite a lot of studies that carry out comparisons or collaborations between authors. Meanwhile in Indonesia, the System Information and Information Use clusters are differentiators. This means that Zakat's research has integrated more advanced themes of technology and Zakat management.

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Abdurrahman Mansyur

Sultan Zainal Abidin University, Malaysia

Ega Rusanti

Airlangga University, Indonesia