



Analysis of the Development of Zakat Accounting Research: A Bibliometric Approach

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Abstract

This study addresses the scarcity of bibliometric research in zakat accounting literature by qualitatively analyzing 321 articles from the Dimension AI database spanning 1994 to 2023. The study has found the Journal of Islamic Economics and Theory as a journal that is very relevant and has a significant impact, besides the Journal of Islamic Accounting and Business Research and the Journal of Islamic and Middle Eastern Finance and Management. The study also found several well-known writers, including Ahmad Kudhori and Hedi Pandowo, as well as influential figures such as Abu Bakar. Key themes encompass Financial Statements, PSAK, and Analysis, with 2023 trends focusing on information, accountability, quality research, and impact in zakat accounting. The study foresees ongoing significance of accountability and accounting information in 2023. Employing bibliometric analysis, the research facilitates the identification of zakat accounting issues, enhancing economic efficiency, and guiding researchers in prioritizing topics based on prevailing trends. This comprehensive overview contributes significantly to the evolving landscape of zakat accounting literature.

Introduction

Zakat, a fundamental worship practice in Islam, holds a unique position by intertwining both horizontal and vertical dimensions. It serves as an expression of surrender to Allah SWT, embodying a profound connection between the individual and the divine. Additionally, zakat reflects a communal spirit, demonstrating a sense of collective concern for the well-being of the community (Astuti, 2018). Beyond prayers, the act of giving zakat becomes a tangible manifestation of a Muslim's piety and faith, illustrating their commitment to Islamic principles (Wahyudi et al., 2022).

In the social framework, zakat is considered a cornerstone and a vital instrument for promoting justice, playing a significant role in enhancing community welfare. According to Islamic fiqh, zakat involves a specific amount of property taken from the wealth of those who can afford it, following Allah SWT's rules or sharia, and distributed to the rightful owners (Rahman, 2015). Surah At-Taubah verse 60 outlines eight groups qualified to receive zakat, emphasizing its role in addressing socio-economic disparities.

PSAK No. 109 is designed to regulate the recognition, measurement, presentation, and disclosure of zakat and infaq/sedeqah transactions, acknowledging the potential national impact of zakat practices. It applies to entities engaged in both receiving and distributing zakat and infaq/sedeqah, excluding sharia entities involved in these activities but not as their primary focus, as stipulated by PSAK 101: Presentation of Sharia Financial Statements. The statement underscores that fulfilling zakat payment obligations is not merely a religious duty but also holds the potential to make a substantial contribution to the nation's economy, emphasizing the

profound implications of this practice on spiritual and societal dimensions (Sufriandio & Murniati, 2022).

According to Antonio & Mukhlisin (2013) transparency in disclosure within Islamic financial institutions is crucial, aligning with the principles of Shari'ah. They emphasize that these institutions must ensure adherence to the Shari'ah in their business code of conduct, with transparency being a key aspect. This transparency requires the disclosure of all activities through specific financial reporting, reflecting the essence of Al-Qur'an 2:282. In summary, the authors stress the importance of aligning Islamic financial institutions' activities with Shari'ah principles and maintaining transparency through comprehensive financial reporting.

Furthermore, zakat institutions that are in charge of managing zakat are required to perform their tasks with the utmost honesty, transparency, and accountability. The confidence of zakat payers, or muzakhki, will rise as a result (Mardini, 2020). Based on Law No. 23/2011 on zakat management and its derivative regulations, which include Presidential Instruction No. 3/2014 and Government Regulation No. 14/2014, govern zakat governance in Indonesia. Furthermore, with regard to accounting records for zakat, the Indonesian Institute of Accountants (IAI) recommends applying Financial Accounting Standard (SAK) Number 109 (Soares, 2015).

According to Neifar & Aissa (2023), there are still comparatively few studies on zakat accounting conducted worldwide (Firmansyah, 2022). Thus, there is still a lot of room for research to expand on the idea of zakat accounting from different angles. In keeping with these conclusions, this study combines previously released research findings on this subject in an attempt to close the gap in the literature on zakat accounting. This approach is primarily motivated by the fact that, despite the fact that there are already a good number of articles on zakat accounting, their overall development is not well understood, based on our observations of how they are distributed (Firmansyah, 2022).

Consequently, through the use of already-existing article databases, research is required that can detail articles on zakat accounting. For instance, zakat accounting articles have been successfully gathered using databases like Dimensions. Nevertheless, in order to delve further into the details surrounding these articles, extensive software is required. The process of examining these articles is commonly known as bibliometric analysis. In order to comprehend the evolution of zakat accounting in terms of the volume of publications, the development of the most pertinent authors, the development of the most pertinent journals, and the development of zakat accounting-related topics in the Dimensions database, this study intends to perform a bibliometric analysis (Wahyudi et al., 2022).

Bibliometrics

Two etymological terms—biblio and metric—are the source of the names "bibliometrics" in Indonesian and "bibliography" in English. Metrically, biblio means book (Royani & Idhani, 2018). A study known as "bibliometrics" uses statistics to assess the growth of books, papers, or collections of literature on a particular topic both quantitatively and qualitatively. Guo et al., (2019) define bibliometrics as an investigation that measures changes in various documents and other media both statistically and qualitatively using statistical techniques and mathematical approaches.

Quantitative clarification of bibliographic content through bibliometric analysis is an important type of education that has received wide recognition. The benefit of a bibliography is that it provides a summary of an area of study, which is useful in determining which studies are most significant.

Various disciplines, including economics, entrepreneurship, production management, and marketing operations, finance, and accounting study domains, have developed uses for bibliometric analysis (Wahyuni et al., 2022). Many writers use various techniques. Previous research shows that bibliometric analysis has developed into a very helpful technique for identifying trends in specific academic subjects.

Zakat Accounting

The field of accounting that deals with the calculation and evaluation of income and wealth is called zakat accounting. The guidelines outlined in Sharia law can be used in zakat accounting to determine the appropriate amount of zakat (Irfan & Muhyarsyah, 2020). The procedures used in zakat accounting can include documenting and evaluating the disclosure of financial information in addition to measuring and making evaluations. In contrast to conventional business in the West, Islamic accounting practices are chosen and viewed differently, especially when considering zakat. While conventional Western companies view taxes as an expense and seek to minimize taxes in order to increase profits, the Islamic stance on zakat seeks to purify and promote social justice (Rahim & Sahrullah, 2017). It is feared that if zakat is misunderstood, various unfavorable attitudes and behaviors will emerge in carrying out this obligation in the business world. In the current context, developing zakat accounting is a necessity for individuals, non-governmental organizations, and zakat institutions. The application of zakat accounting principles can change which is influenced by certain laws and fatwas that apply to certain circumstances, time periods, and situations (Irfan & Muhyarsyah, 2020). This diversity results in each region having different requirements in formulating zakat accounting standards, as highlighted by Ummulkhayr et al., (2017). They assert that the application of such accounting techniques has proven to be very beneficial, especially in countries with a Muslim majority population, by attracting and encouraging voluntary zakat compliance among Muslims.

Methods

This research uses paper publication data from various journals that focus on the theme of zakat accounting. Data was obtained through a search for articles indexed on the Dimension platform, on November 21 2023, using the keyword "Zakat Accounting." The results of this search produced 321 articles published in the period 1994 to 2023. Of this number, it can be assumed that all the documents collected specifically discuss aspects of zakat accounting, and as such, are the main points in the discussion topic of this research.

In this research, several journal references from a collection of 321 journals contained in the Dimensions database were used, which present data related to the field of zakat accounting. Data analysis in this research relies on the analysis features provided by the Dimensions platform, as well as computing tools such as Microsoft Excel to carry out mathematical calculations, including calculating the frequency of document publications, creating relevant diagrams and graphs. Additionally, a tool called VOSviewer is used to map and visualize the bibliometric network.

Based on research by Septiyanto et al., (2023) Bibliometric methods are divided into three main stages: research mapping stage, stage map of Zakat Accounting publications, stages of thematic analysis, and visible conclusions in Figure above.

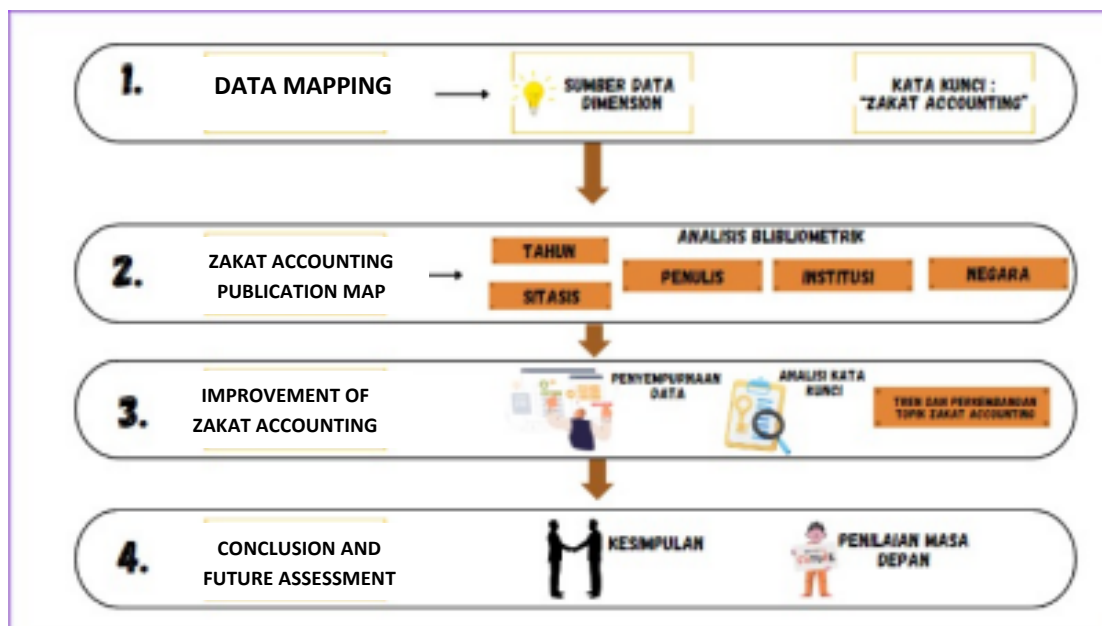


Figure 1. Framework

The first step, as shown in Figure 1, is data mapping. The author's main data source is the Dimension database. Dimension was chosen because it is one of the largest indexes of published documents, contains metadata from reputable journals, and supports bibliometric analysis. Document searches were carried out on November 21 2023 with the keyword "Zakat Accounting" with a total of 321 documents. The author uses articles from national and international journals indexed by dimensions. Conference papers, reviews, book chapters, conference reviews, books, letters, editorials, data papers, erratums, notes, and unspecified publications are excluded. Metadata from 321 documents was then downloaded in comma-separated value (CSV) format.

The second step is to conduct a bibliometric analysis to determine the Zakat Accounting research landscape. VOSviewer, and Microsoft Excel were used for bibliometric analysis in this paper. Factors considered include the productivity of the author, the productivity of the institution, and the productivity of the country that publishes articles on Zakat Accounting. The third step is to identify database keywords and conduct a streamlining analysis of Zakat Accounting research. Identification is done by checking how often the keyword is used and the relationship between one keyword and other keywords. The results of this research streamlining analysis will be used to determine the thematic evolution and latest research trends on the topic of Zakat Accounting. This information will be useful for empirical researchers looking for research gaps and new things. Based on data analysis, the final step is to determine research conclusions and future research plans.

Result and Discussion

Here is the research data obtained over a period of 30 years, from 1994 to 2023, regarding publications on the theme of zakat accounting based on the year of publication and the number of articles.

Table 1. Annual Publication

Publication Year	Number
1994-2000	3
2001-2005	2

2006-2010	4
2011-2015	20
2016-2020	133
2021-2023	159
Total	321

This table illustrates the quantity of published papers focusing on Zakat Accounting. A total of 321 papers were published during the 30-year observation period spanning from 1994 to 2023. Table 1 displays the distribution of papers per year, showing variations over the past three decades, ranging from 0 to 66 papers. The highest number of papers on the theme of Zakat Accounting was recorded in 2022, with a total of 66 publications. It was observed that in the years 1995, 1996, 1997, 1998, 1999, 2001, 2002, 2005, 2006, 2008, and 2010, Dimension did not index the number of publications at all.



Diagram 1. Annual Publication

Based on the diagram above, there is a tendency to increase the number of papers published on the theme of Zakat Accounting indexed by Dimension. Although it does appear that there was a lack of indexed publications in 1995, 1996, 1997, 1998, 1999, 2001, 2002, 2005, 2006, 2008 and 2010. The highest number of publications was in 2022 with a total of 66 papers published on the theme of Zakat Accounting.

Most Relevant Countries

Using VOSViewer software, we found a bibliometric mapping of countries such as in the following image. The larger the shape and the brighter the color indicates that the country is publishing more and more writings related to Zakat Accounting.

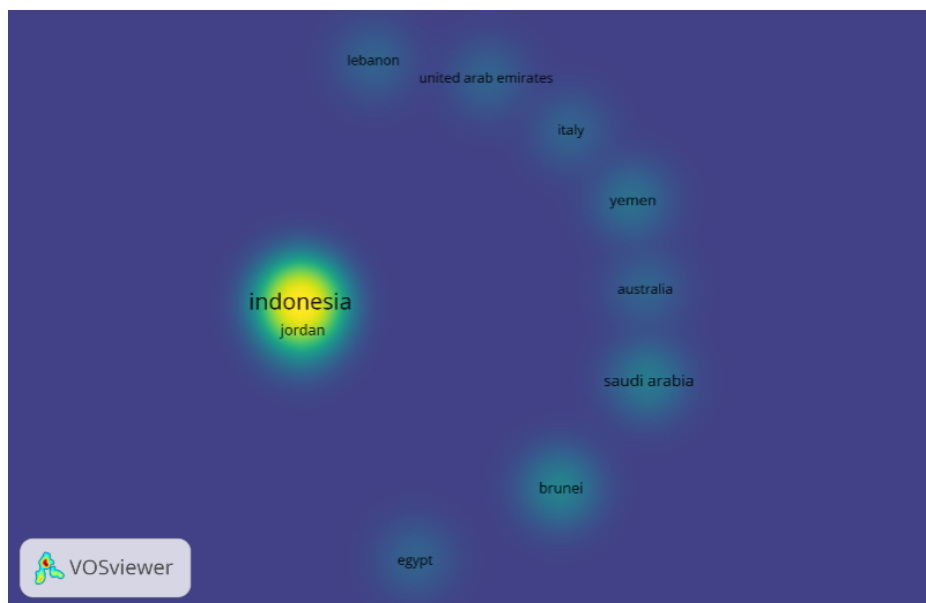


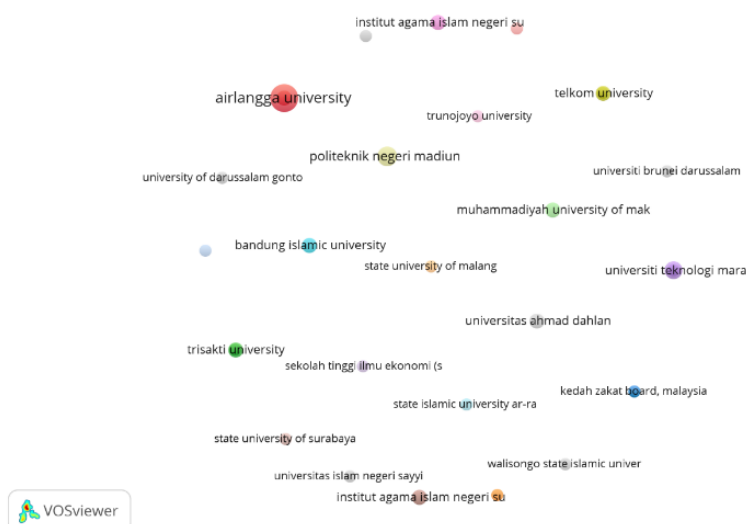
Figure 2. Most Relevant Countries

The density of clusters displayed is influenced by the intensity of yellow light. This indicates that the presence of the yellow color on the map is contingent upon the quantity of interconnected elements. This segment proves valuable in grasping the overall configuration of the bibliometric map by observing which illuminated areas are deemed significant for analysis. It serves as a useful tool for discerning the primary contributors to publications on the Zakat Accounting theme.

From the map, one can infer that the prominence of a country is proportional to the volume of publications it has produced. Larger and brighter countries are indicative of a higher number of published papers. In the realm of bibliometric mapping focused on Zakat Accounting, Indonesia emerges as the foremost contributor with a total of 70 papers published.

Most Relevant Institution

In bibliometric analysis, the author's institution can be identified based on their affiliation. From these findings, we can interpret which institutions are the most prolific in terms of publication output.



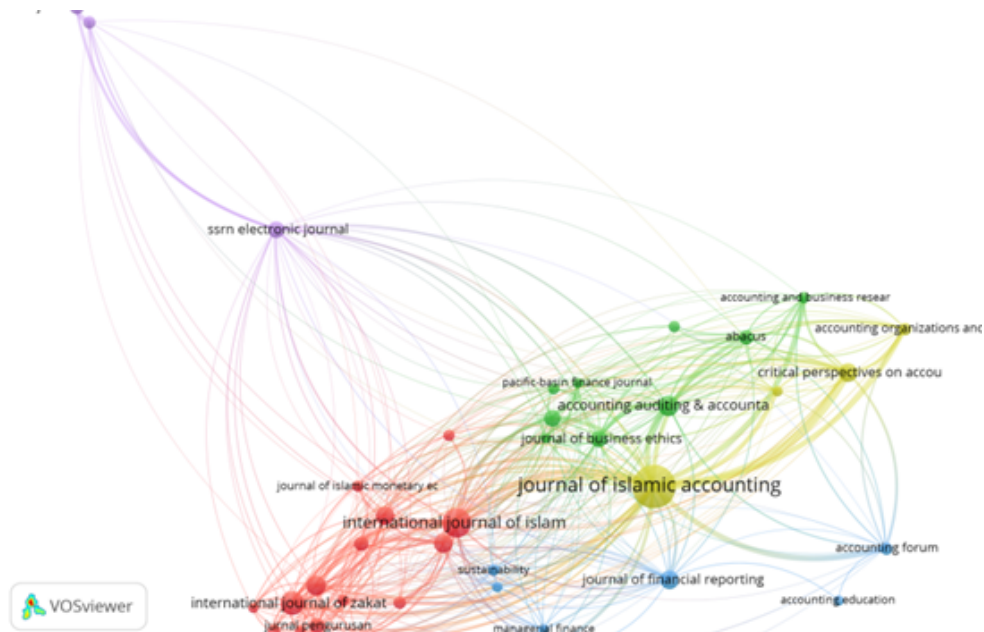


Figure 5. Most Impactful Sources

Figure 5 presents an overview of journals exerting notable influence within the domain of zakat accounting, particularly focusing on those with prolific article publications. The size of each circle is indicative of the anticipated impact of the respective journal, with the Journal of Islamic Accounting and Business Research claiming the top position due to its status as the most frequently cited source. Following closely in second place is the International Journal of Islamic and Middle Eastern Finance and Management.

Most Relevant Authors

From Figure 6, it depicts the author who has published the most on the theme Zakat Accounting.

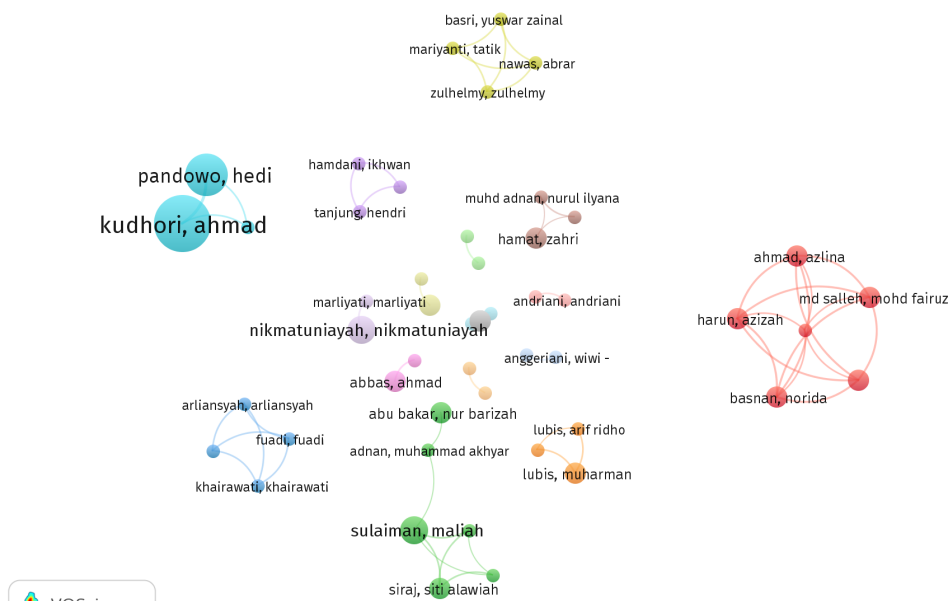


Figure 6. Most Relevant Authors

In general, each researcher has different tendencies. Some writes are indexed as single authors, others write together with other researchers so that several clusters appear shown with different densities. However, authors with a fairly large density show that they publish more research on the theme of Zakat Accounting compared to those with a lower density, so these results can be used as a reference for future researchers. Based on these results, the bigger and brighter the author's name, the more papers he publishes. The authors who published the most publications related to the Zakat Accounting theme based on bibliometric mapping, namely Ahmad Kudhori, published 8 documents and Hedi Pandowo published 6 documents. And from the results above, it can be concluded that Ahmad and Hedi often collaborate to write articles about zakat accounting.

Most Impactful Authors

Figure 7 illustrates the quantity of articles published in various journals, showcasing the influence of the most impactful authors within the field of zakat accounting.

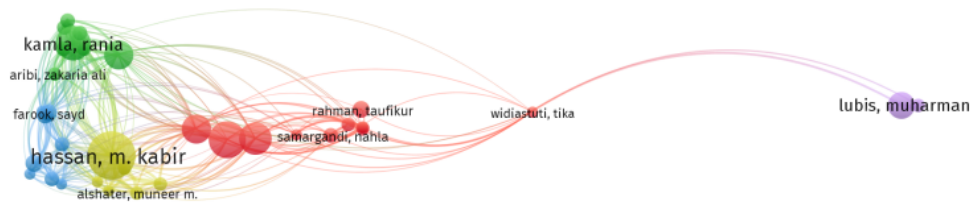


Figure 7. Most Impactful Authors

Figure 7 presents a mapping of authors related to zakat accounting based on the author's impact as indicated by the number of citations. From this image, a visualization is presented with circles, where the bigger the circle, the greater the impact the author has. This research presents 36 authors who have the most citations. The writer with the greatest impact is Abu Bakar with 19 citations, and in second place is Rania Kamla with a total of 18 citations and other researchers under 18 citations.

Most Relevant Keywords

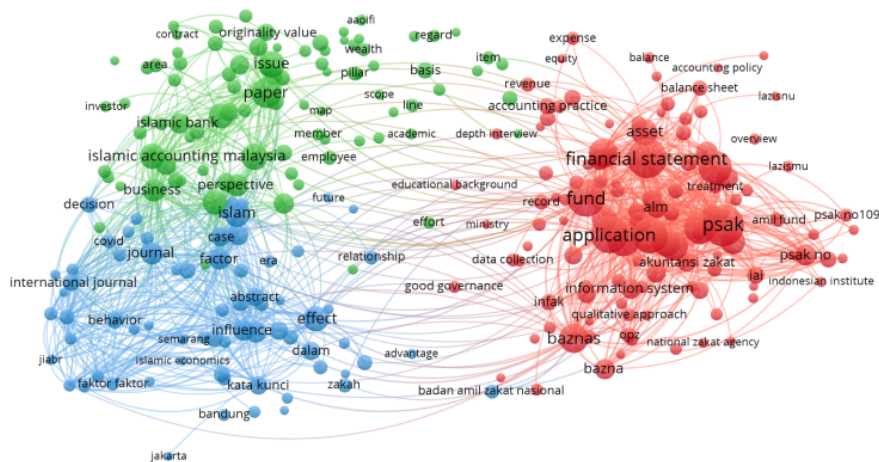


Figure 8. Most Relevant Keywords

VOSViewer can also find the most bibliometric mappings of keywords used in the Zakat Accounting theme. Bibliometric mapping of the keywords used can be seen in the image below.

Keywords that have a larger form indicate that this word is more widely used in journals related to Zakat Accounting.

The presented data serves as a valuable resource for identifying recent trends in keywords. The bibliometric analysis reveals numerous keywords extensively employed in the papers under investigation. The prevalence of keywords corresponds to the broader representation of circles, indicating a wider scope of relevance. Simultaneously, the connecting lines between keywords illustrate the extent of their relationships with one another.

Upon conducting a VOSviewer analysis on the thematic keyword Zakat Accounting, it becomes evident that various clusters exist, intricately connected with other keywords. Keywords sharing the same color signify a particularly close association. Predominant keywords employed in journals centered around Zakat Accounting encompass terms such as Analysis, PSAK, and Financial Statements.

Trend Topics

Figure 9 illustrates topics frequently discussed by research in the field of zakat accounting.

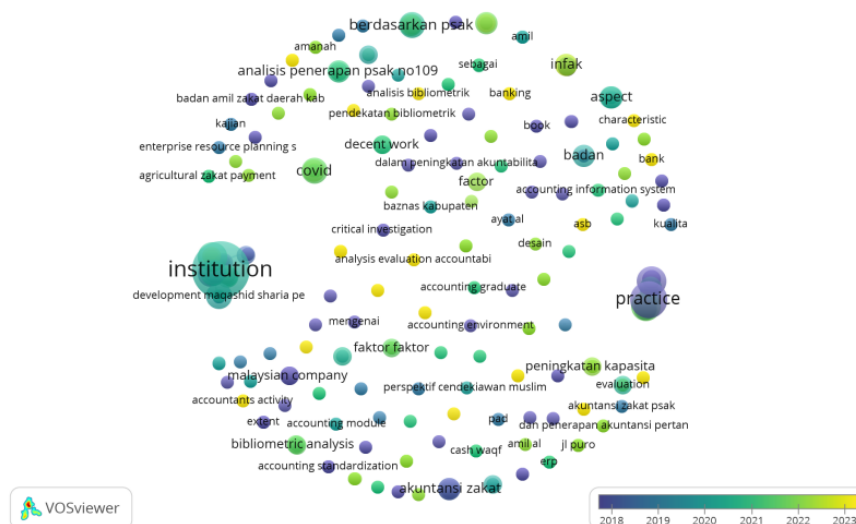


Figure 9. Trend Topics

This visual representation encapsulates the outcomes of research on Trend Topics, a pivotal component of this study, offering a comprehensive insight into the prevalent themes associated with Zakat Accounting. The graphic employs colored dots to signify the frequency of each topic, while interconnecting lines depict the relationships between these subjects. The discernible hues indicate when a particular topic gained prominence. Noteworthy trends for 2022 encompass information, accountability, research, quality, and effect, as evidenced by the prominence of colored dots. Looking ahead to 2023, it is anticipated that accountability and accounting information topics will continue to maintain significance in discussions.

There has been a rise in zakat accounting since 1994. Muhammad Akram Khan discussed Islamic accounting at the time and the process of calculating zakat in an article published in the American Journal of Islam and Society. Since then, studies on zakat accounting have improved in the 2010s and returned in 2000.

Zakat accounting is developing in step with the Islamic accounting movement, which is developing more quickly in Muslim nations like Indonesia, Malaysia, Jordan, Egypt, Brunei Darussalam, Yemen, United Arab Emirates, Saudi Arabia and Lebanon. Unquestionably,

nations like Australia and Italy that have sizable Muslim minorities have also contributed to the study of zakat accounting. The majority of the publications published in the Applied Faculty of Economics and Islamic Business, Universitas Airlangga Indonesia, and the Journal of Sharia Economics Theory demonstrate this trend. This journal, however, does not have a large impact. Instead, the authors discovered that journals with low productivity had the greatest impact. Abu Bakar, for example, is the most influential author. The international journal of Islamic Middle Eastern finance has been cited the most by writers worldwide in relation to zakat accounting. Emerald publishes this journal, which is currently indexed by Scopus in Quartile 2 (Q2).

Furthermore, when it comes to writing zakat accounting articles, two authors from Indonesia are the most productive and pertinent. Madiun State Polytechnic lecturers Ahmad Kudhori and Hedi Pandowo. Since 2019, Ahmad Kudhori has been publishing articles on the topic of zakat accounting. To date, eight of his journals have been published and are indexed by dimensions.ai. Hedi Pandowo, meanwhile, has written since 2020 and published six journals. They are not, however, as influential writers as Abu Bakar. The author with the most influence on the topic of zakat accounting is Abu Bakar.

The term that appears most frequently in the Zakat Accounting journal is financial statement, PSAK, analysis. Due to the fact that Iqbal, (2001) conducted research on the same object, Financial Statement is highly sought after, based on research by Latief, (2019). According to the research, LAZISNU's accounting procedures are based solely on straightforward bookkeeping that displays cash inflows and outflows. In order for LAZISNU to apply financial statements, preparation is required. Prepare a report on balance sheet changes, cash flow statements, managed fund changes, and an overview of zakat accounting policies. This illustrates how financial statements and zakat accounting are related.

The National Amil Zakat Agency (Baznas) Ternate's descriptive implementation of PSAK 109 is covered by Mamulati et al., (2020). First, there hasn't been a complete adherence to general accounting theory in Baznas Ternate's accounting implementation process. Second, PSAK 109 governs the recognition and measurement of zakat but not infaq.

Study by Ariyas et al., (2023) delves into the compatibility between the accounting system of Amil Zakat Institution Baitul Maal Hidayatullah Jakarta and the application of PSAK No. 109, a set of accounting standards for Zakat, Infaq, and Sadaqah (ZIS) issued by the Indonesian Institute of Accountants (IAI) in 2010. Employing a descriptive analysis methodology, the research, conducted at the institution, scrutinizes aspects such as recognition, measurement, presentation, and disclosure of transactions, all regulated by PSAK No. 109. Despite the institution's full adoption of the standard, the findings reveal certain areas where complete implementation is yet to be realized, emphasizing the need for modifications to enhance adherence.

Moreover, the study underscores the significance of PSAK No. 109 for entities like Amil Zakat Institution Baitul Maal Hidayatullah Jakarta, which manage zakat in accordance with laws and regulations. The standard aims to ensure uniformity and comparability in financial statements, facilitating audit readiness by public accountants. While acknowledging the existence of the Amil Zakat Accounting Guidelines (PAAZ) published by the Zakat Forum (FOZ) as a helpful resource, the study emphasizes that these guidelines are not legally binding regulations issued by IAI, highlighting the importance of addressing discrepancies for a more comprehensive implementation of PSAK No. 109 within the institution (Sudirman et al., 2020).

Based on the research's findings, it was discovered that accountability and accounting information are some of the current trends in zakat accounting-related topics of discussion.

Zakat accountability means that individuals or institutions that manage zakat are responsible to interested parties (Agustinawati & Mawardi, 2019). Because accountability can be linked to trust, accountability can also be considered as one of the pillars of zakat organizations (Ilyas Junjunan, 2020). An integrated ZIS information system, on the other hand, has an effect on the quality of accounting information as determined by the quality of financial statements, according to (Anggadini et al., 2020). 'Accounting Information'. The accuracy, efficacy, completeness, and relevance of accounting information in the form of reports on zakat receipts and expenditures are directly correlated with the quality of the zakat, infaq, and shodaqoh information systems. Without the implementation of an information system, accounting information in this case financial statements will not be of high quality. This means that the information system must satisfy the integration between various parts, be flexible enough to be needed whenever needed, and be dependable. The three themes that were previously covered are still relevant in 2022 and may develop further. This indicates that these three areas will dominate the growth of knowledge regarding zakat accounting.

Conclusion

This In anticipating the evolution of research in the field of zakat accounting in the future, this research presents important information to provide guidance for future researchers in designing research directions. The reference findings and diversity of topics revealed can be a valuable contribution to current data collections. This article has the potential to make a positive contribution to the developments of the literary academy, especially in the context of zakat management, and is expected to provide a useful basis for future researchers.

Zakat accounting research has seen notable progression across various categories. According to the dimensions.ai database, the Journal of Theoretical and Applied Sharia Economics emerges as a prominent journal in this field, albeit with a limited impact. Journals such as the Journal of Islamic Accounting and Business Research and the International Journal of Islamic Middle Eastern Finance and Management have significantly shaped the landscape. In terms of influential contributors, Ahmad Kudhori and Hedi Pandowo stand out as noteworthy authors, while Abu Bakar has left a lasting impact as a prolific writer. Recent articles on zakat accounting have extensively explored topics like infaq, accountability, research, quality, and accounting information and their effects. Among these, research, accounting information, and infaq itself are anticipated to remain prevalent throughout 2023 and beyond, shaping the discourse in the years to come.

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