

AN EVALUATION OF SCHOLARLY WORKS IN ZAKAT: A BIBLIOMETRIC ANALYSIS OF ISLAMIC ECONOMICS JOURNALS IN INDONESIA

¹Egi Arvian Firmansyah, ²Amelia Rizky Alamanda, ³Teguh Santoso

^{1,2,3} Universitas Padjadjaran, Indonesia

Jl. Dipati Ukur No.35, Lebakgede, Kecamatan Coblong, Kota Bandung, Jawa Barat 40132

¹egi.firmansyah@unpad.ac.id, ²rizky.alamanda@unpad.ac.id,

³teguh.santoso@fe.unpad.ac.id

Abstract

Zakat is one of the pillars of Islam and an Islamic social instrument to reduce poverty. Also, the research about it has been conducted worldwide. However, none of the researchers has primarily evaluated the literature of *zakat* using bibliometric analysis. Using VOSviewer software to 280 journal articles published in six Islamic economics journals in Indonesia, this research aims to evaluate the scholarly works specifically in *zakat* in Indonesia. The results of this study show that the AL-IQTISHAD journal is the one published in most articles in *zakat*. Hence, those who are interested in publishing articles in *zakat* may select this journal. Besides, the maps based on co-occurrence keyword and title show that *zakat* is a less popular topic in Islamic economics journals in Indonesia.

Keywords: bibliometric, Indonesia, Islamic economics, journals, scientometric, *zakat*

I. Introduction

Zakat is one of the pillars of Islam and paying *zakat* is, therefore, a compulsory of every Muslim. In addition to a self-purifying way, *zakat* also functions as an Islamic financial instrument to help people who are in need or to reduce poverty in society (Bhuiyan, Siwar, Islam, & Rashid, 2012; Obaidullah, 2015; Osman, 2016).

The study about *zakat* has been conducted in Muslim majority countries such as Bangladesh (Uddin, 2016) and non-Muslim majority countries such as Myanmar

(Htay, Salman, & Ilyas, 2014), indicating that *zakat* is being practiced in Islamic and non-Islamic countries. The practice of *zakat* in Muslim countries such as Indonesia is common. Besides, several researchers have taken part in studying *zakat* in terms of collection strategies (Andiani, Hafidhuddin, Beik, & Ali, 2018; Kasri & Putri, 2018; Santoso, 2019), accounting of *zakat* institutions (Hasibuan, 2016; Pamuncak, Possumah, & Halim, 2018), customer perception on *zakat* (Saragih, 2018) and factors affecting *zakat* payment (Mukhibad, Fachrurizie, & Nurkhin, 2019).

Received: 2020-06-25 | Revised: 2020-07-13 | Accepted: 2020-07-22

Indexed : Sinta, DOAJ, Garuda, Crossref, Google Scholar | DOI: <https://doi.org/10.29313/amwaluna.v4i2.5607>

Among the varied topics of *zakat* literature, to best of our knowledge, none of the research focuses on the evaluation of *zakat* literature, especially using a bibliometric or science mapping technique. A bibliometric analysis is a technique that can be used to evaluate journals, authors, or publishing institutions. Therefore, this paper aims to assess the scholarly articles in *zakat*, published by Islamic economics journals in Indonesia. Specifically, this paper aims first to portray the performance of Islamic economics journals in Indonesia, publishing *zakat* papers. Second, using the VOSviewer software, this paper aims to obtain the *zakat* maps based on co-occurrence keywords and text data in the title. Since the studies focusing on investigating *zakat* using the bibliometric approach are limited, this paper contributes to the literature of Islamic finance by presenting the current progress of *zakat* literature. The novelty of this study lies using a bibliometric approach for studying *zakat* literature, coupled with a manual method in data collection and cleaning, as explained in the Methods section.

This paper is structured as follows. The first part is the introduction section, where we discuss the motivation for conducting this bibliometric analysis. The second part is the method, describing the data

and research design utilized in this study. Part three is the results and discussion, followed by part four, namely, the conclusions. Some recommendations and limitations of the study are presented there, as well.

Methods

Data

The data in this research was collected from a self-constructed database. In building the database, we performed a data collection by identifying the journals whose articles would be downloaded. Those journals were chosen by considering three criteria. The first criterion is, that the journals are categorized in Islamic economics journals. The second criteria are the journals that must be indexed in Sinta 2 (or S2) by Kemenristekdikti, whose mandates are accrediting journals in Indonesia. The last, they publish articles regularly after obtaining the recent accreditation of Sinta 2. What we meant by the Islamic economics journal in this study is the journal, which also includes Islamic business, management, and accounting research. Sinta itself is a platform that indexes authors, universities, and journals in Indonesia. This Sinta index is used to measure those entities' performance in publishing scientific works, which are

indexed other indexes, namely, GoogleScholar, Scopus, and Web of Science. The journal performance score in Sinta is from one to six (Sinta 1 – Sinta 6), where Sinta 1 is the best while the subsequent scores represent the entities that are lower in terms of their quality.

A journal indexed in Sinta 2 by Kemenristekdikti means that this journal is accredited B. This B category is chosen because currently, none of the Islamic economics journals in Indonesia is already accredited A (Sinta 1). Only the journals publishing articles were selected in this study period, indicating that the published articles are relatively new.

Research design

In selecting the journals, we used the database of Sinta as can be found on its website (<http://sinta2.ristekdikti.go.id>, changing to <http://sinta.ristekbrin.go.id> in 2020). To select the journals, we conducted the steps as follows. First, we used the keyword “*Islam*” in Sinta 2 category search bar, and we found there were 40 Sinta-2 journals there. Second, to obtain only the economics journals, we manually selected them, and we found that there were only five journals, explicitly indicating the Islamic economic journal. These five journals are

AL-IQTISHAD: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics), IKONOMIKA: Jurnal Ekonomi dan Bisnis Islam, IQTISHADIA: Jurnal Kajian Ekonomi dan Bisnis Islam, ECONOMICA: Jurnal Ekonomi Islam, and SHARE Jurnal Ekonomi dan Keuangan Islam. By changing the keyword to “*Economics*” (in English spelling), we also found one more journal categorized as Islamic economics journals, namely, SHIRKAH Journal of Economics and Business. Therefore, we found six journals matching our criteria, and these six journals are determined as the ones to be studied in this research. After deciding the journals, we downloaded all the articles from those journals, and the download process was conducted in September 2019. Since all journals in our study are open access journals using an open journal system (OJS), so we could access and download the articles at no cost. The number of issues from all journals in this study is 34 issues, while the total article is 280 research papers.

The downloaded articles were then exported to Mendeley software to be further processed, and all of the 280 papers were placed in one separate folder. In Mendeley, before conducting analysis, we performed data cleaning to ensure that all the metadata information is suitable with the PDF file. This

step is essential because, the metadata of some articles is often different from what is available in the PDF file. The metadata field that we matched was the title, author(s), abstract, and keywords.

Fourth, we exported the metadata of all articles to a RIS (Research Information System) file format. This format is chosen because this is one of the two formats which is compatible between Mendeley and VOSviewer software, a popular bibliometric software developed by Nees Jan van Eck and Ludo Waltman from the University of Leiden, Netherland (Eck & Waltman, 2019).

This step was performed by selecting all articles in the designated folder and then exporting them to be a single file with the extension of RIS. This format was then processed using the VOSviewer.

Fifth, in VOSviewer software, following the research purposes, we mainly focused on two things. The first is creating a map based on a co-occurrence keyword, and the second is creating a map based on text data in the title. The journals under this present study and their data are shown in table 1.

Table 1. Journals and other data

No	Journal Name	University	First issue indexed in Sinta 2	Latest issue	Number of Issues	Number of articles	Percentage of article
1	IQTISHADIA: Jurnal Kajian Ekonomi dan Bisnis Islam (IQ)	STAIN Kudus	Vol 9 No 1, 2016	Vol 12 No 1, 2019	7	66	24%
2	IKONOMIKA: Jurnal Ekonomi dan Bisnis Islam (IK)	UIN Raden Intan Lampung	Vol 1 No 1, 2016	Vol 4 No 1, 2019	7	56	20%
3	AI-IQTISHAD: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics) (AL)	UIN Syarif Hidayatullah Jakarta	Vol 9 No 2, 2017	Vol 11 No 1, 2019	4	42	15%
4	SHIRKAH: Journal of Economics and Business (SH)	IAIN Surakarta	Vol 1 No 1, 2016	Vol 3 No 3, 2018	9	54	19%
5	SHARE Jurnal Ekonomi dan Keuangan Islam (SR)	UIN Ar-Raniry Banda Aceh	Vol 5 No 1, 2016	Vol 8 No 1, 2019	7	34	12%
6	ECONOMICA: Jurnal Ekonomi Islam (EC)	UIN Walisongo Semarang	Vol 8 No 1, 2017	Vol 9 No 1, 2018	4	28	10%
	Total				34	280	100%

Source: author's own (2019)

Table 1 shows that the articles published by the six journals in this study are relatively new, ranging from the editions or issues of 2016 to 2019. The proportion of the article is almost balanced where IQTISHADIA journal contributes

article the most in this study (24 percent), followed by IKONOMIKA in the second position (20 percent) and SHIRKAH in the third one (19 percent).

II. Discussion

Papers in zakat

Before creating a bibliometric map from the 280 articles in this study, we first calculated article's number focusing on *zakat*. This step was conducted in Mendeley software by searching the word '*zakat*' or '*zakah*' in the search bar with the 'Titles' field is selected. These two words are interchangeable and

used both in English and Indonesian articles. Of the 280 articles from the six journals in this study, there are only 20 papers specifically mentioning the word '*zakat*' and one paper mentioning '*zakah*' in their titles. Hence, in total, based on the title of the article, we have 21 articles (7.5%), which are considered as the papers mainly focusing on *zakat*. These 21 articles are shown in table 2 as follows:

Table 2. Zakat papers in the six journals in this study

No	Author(s) (in citation format)	Journal					
		IQ	IK	AL	SH	SR	EC
1	(Abdullah & Haqqi, 2017)				v		
2	(Doktoralina, Bahari, & Abdullah, 2018)		v				
3	(Faisal & Yuliani, 2017)				v		
4	(Furqani, Mulyany, & Yunus, 2018)	v					
5	(Wahyuni TD, 2017)					v	
6	(Mukhibad et al., 2019)					v	
7	(Zagralli, 2017)					v	
8	(Amilahaq & Ghoniyah, 2019)					v	
9	(Masyita, 2018)			v			
10	(Sidik & Reskino, 2016)				v		
11	(Rakhmawati, 2017)				v		
12	(Andriani & Mairijani, 2019)	v					
13	(Hasibuan, 2016)				v		
14	(Fitri, 2017)						v
15	(Andiani et al., 2018)			v			
16	(Pamuncak et al., 2018)		v				
17	(Al Haq & Abd. Wahab, 2017)			v			
18	(Kasri & Putri, 2018)			v			
19	(Irkhami, 2019)					v	
20	(Santoso, 2019)		v				
21	(Abdullah & Haqqi, 2017)			v			
	Total	2	3	5	5	5	1

Source: author's own (2019)

Table 2 shows that all the journals in our study published *zakat* papers with AL-IQTISHAD (AL), Shirkah (SH), and SHARE (SR) journals published the most articles (each published five articles of *zakat*). These results indicate that these three journals are perhaps the most appropriate ones to be selected by Islamic economics researchers to publish their *zakat* papers.

Meanwhile, in the journals' scope section, only two of the six journals in this study clearly state that *zakat* is one of the scopes of the journal. These two journals are AL-IQTISHAD UIN Jakarta and IQTISHADIA STAIN Kudus. AL-IQTISHAD is deemed the most appropriate journal for *zakat* article because it contributes *zakat* paper the most, regardless of its portion of the total article in this study of only 15% (as shown in Table 1). Also, AL-IQTISHAD journal has the most citation and h-index as compared to other Islamic economic and finance journals in Indonesia (Firmansyah & Faisal, 2019).

The map-based on co-occurrence keywords

The first map in this study is created to identify the *zakat* literature using keywords

based on the co-occurrence. In this step, we selected the following menus in VOS viewer software:

- Type of analysis: co-occurrence
- Unit of analysis: keywords
- Counting method: full counting

From the 280 articles, we found there are 1,129 keywords in total. From all of these, 15 keywords showed up at least five times. The word or phrase 'abstract' and '*tujuan penelitian ini*' are omitted because these two phrases are irrelevant to the purpose of this research. Consequently, there are only 13 relevant keywords, which are shown in table 3. The word '*zakat*' appeared 13 times (ranked 2nd in terms of occurrences), but ranked 8th in terms of total link strength. These results indicate that from 280 articles, there are 13 keywords of *zakat* used by authors in this study six journals, This number is much lower than the keywords of 'Islamic banks,' 'Islamic banking,' and 'Islamic bank,' which appeared 37 times. Most of the articles published in the six journals in this study discussed the Islamic bank, and a relatively small number of research studied about *zakat*. The results of keywords based on co-occurrence are shown in Table 3 as follows.

Table 3. Keywords based on co-occurrence

No	Keyword	Occurrence	Total link strength
1	Islamic banks	12	11
2	Islamic banking	18	5
3	Financing	5	5
4	Panel regression	5	5
5	Customer satisfaction	5	4
6	Empowerment	5	4
7	Islamic economics	9	3
8	<i>Zakat</i>	13	2
9	Performance	8	2
10	Islamic bank	7	2
11	Profitability	5	2
12	Service quality	5	2
13	BMT	6	1

Source: author's own (2019)

The next step that we conducted was to create a map based on the keyword occurrences. This step was performed to observe the relationship between the keywords of the whole articles under this study. Figure 1 shows that there are five clusters of the 13 most used keywords in all articles. Each cluster is shown in a different color, and each cluster has the closest related keywords. The cluster of *zakat* (in red) is relatively small in size and only correlated

with the keywords of BMT, empowerment, and Islamic economics. The total link strength of *zakat* also has a low score of two. These three other keywords are indeed relevant to the topic of *zakat* since *zakat*, as a topic in Islamic economics, can be used as an instrument to empower society. This role may be taken by local Islamic financial institutions such as BMT (*Baitul Maal Wa Tamwil*).

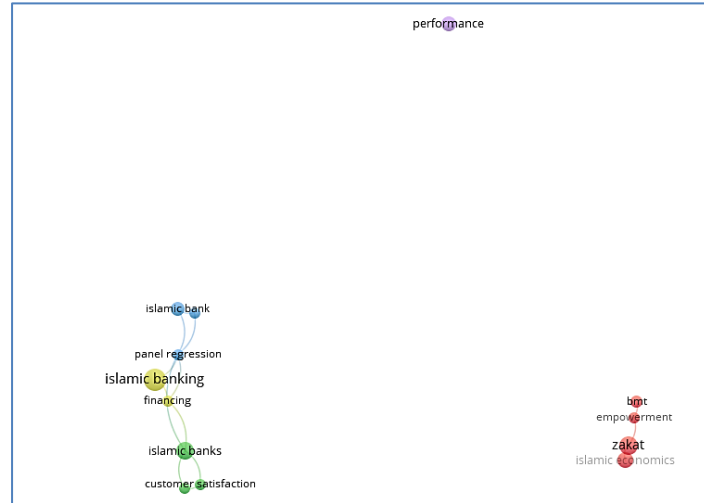


Figure 1. Map of co-occurrence based on keywords

Figure 1 shows that many Islamic scholars in Indonesia are more interested in studying Islamic banks, which is a profit organization than the *zakat* institution, which is a non-profit organization. This result is perhaps in line with the asset of the Islamic bank itself that represents more than 70 percent of Islamic finance assets as a whole (M. K. Hassan & Khan, 2019). This result also implies that Islamic economics is seemingly more represented by Islamic banks than any other Islamic financial institution. Furthermore, in a global setting, a comprehensive study on Islamic banks has been conducted (M. K. Hassan & Aliyu, 2018). However, we have not found the one focusing on *zakat*. Hence, this present study is expected to fill that gap.

Figure 2 also shows that the topic of *zakat* at Islamic banks seems to be overlooked by Islamic scholars because, as shown in figure 1, the word of *zakat* does not have a link with Islamic banks (not in the same cluster). Therefore, there are still ample opportunities for Islamic scholars to study several aspects related to the utilization of *zakat* in Islamic banks. Furthermore, in practice, *zakat* has been evidenced to increase the reputation and performance of Islamic banks (Sidik & Reskino, 2016).

The map based on text data in the title

The subsequent map that we create is the map based on the text data in the title. This part provides the most used words in the titles of the 280 articles in this study. To create this map, we used the constructed-database used previously. In the VOS viewer, we selected

the menu of “Create a map based on text data.” From the text data of the title, we found 821 terms in total, and there are only ten of them used minimum seven times. These ten words are shown in Figure 2. Figure 2 shows four clusters in which where each cluster has different colors (blue, green, yellow, and red).

From Figure 2, we can see that the word “Indonesia” is the most used in the article title of the 280 papers. It does make sense because the journals under this study are in Indonesia, mainly publishing articles from universities in Indonesia. Figure 2 also shows that the word *zakat* is not the most popular, and this word is not in the top ten

most used words in the title section of the article. This result is in line with the previous section of this study that we have mentioned. As a comparison, within 2015 until 2020, we found 182 journal articles published in international journals mentioning the word *zakat* in their titles. We performed this comparison using the Herzing’s Publish or Perish software utilizing Scopus database in July 2020, with these two papers are the most highly cited papers mentioning the word *zakat* using the case of Malaysia (W. Z. W. Hassan et al., 2017; Rosli, Salamon, & Huda, 2018). Therefore, it can be indicated that *zakat* papers only contribute a small portion of Islamic economics literature in local journals in Indonesia.

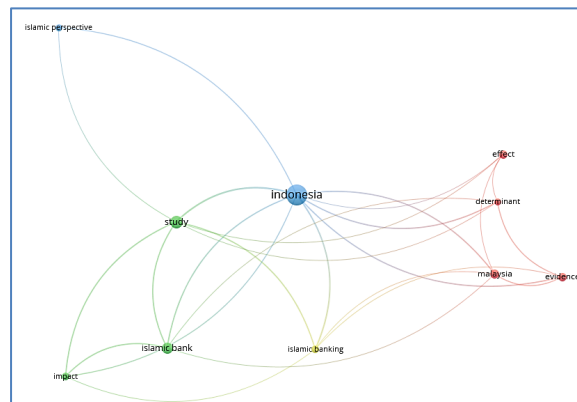


Figure 2. Map of text data based on the title

III. Conclusions

Based on the analysis of this study, we conclude that AL-IQTISHAD, an Islamic economics journal published by UIN Jakarta, has the most article publishing *zakat* articles, regardless of its relatively smaller number of articles employed in our database. Based on the bibliometric analysis using VOS viewer, both using co-occurrence keyword and text data in the title, we can conclude that the topic of *zakat* is not the most popular in the six Sinta-2 journals under this study. Whereas, Islamic bank topic is the most loved topic by the researchers publishing articles in Sinta-2 journals. Therefore, Islamic researchers need to pay more attention to *zakat* because the current works of literature in this field are considered inadequate.

The result of this research implies that the future research of *zakat* may explore the possibility of studying the *zakat* performed by Islamic banking because there is no relationship between the word ‘*zakat*’ and ‘Islamic bank.’ This research only employed Islamic economics journals in Indonesia as the result of this research may not apply to Islamic economics journals published in other countries.

Bibliography

- Abdullah, R., & Haqqi, A. R. A. (2017). Zakah for Asnaf Al-Gharimun in Brunei Darussalam: Concepts and Practices. *Al-Iqtishad: Journal of Islamic Economics*, 9(2), 243–258. <https://doi.org/10.15408/aiq.v9i2.5092>
- Al Haq, M. A., & Abd. Wahab, N. B. (2017). Effective Zakat Distribution: Highlighting Few Issues and Gaps in Kedah, Malaysia. *Al-Iqtishad: Journal of Islamic Economics*, 9(2), 259–288. <https://doi.org/10.15408/aiq.v9i2.4002>
- Amilahaq, F., & Ghoniyah, N. (2019). Compliance Behavior Model of Paying Zakat on Income through Zakat Management Organizations. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 8(1), 114–141. <https://doi.org/10.22373/share.v8i1.3655>
- Andiani, K., Hafidhuddin, D., Beik, I. S., & Ali, K. M. (2018). Strategy of BAZNAS and Laku Pandai For Collecting and Distributing Zakat in Indonesia. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics)*, 10(2), 417–440.
- Andriani, & Mairijani. (2019). Strengthening Corporate Zakat Policy in Indonesia. *Iqtishadia*, 12(1), 70–88.
- Bhuiyan, A. B., Siwar, C., Islam, A., & Rashid, M. (2012). The Approaches of Islamic and Conventional Microfinancing for Poverty Alleviation and Sustainable Livelihood Institute for Environment and Development (LESTARI), School of Business and Technopreneurship , University Perlis Malaysia , Malaysia School of. *American Journal of Applied Sciences*, 9(9), 1385–1389. <https://doi.org/10.3844/ajassp.2012.1385.1389>

Doktoralina, C. M., Bahari, Z., & Abdullah,

- S. R. (2018). Mobilisation of Income Zakat Payment In Indonesia. *IKONOMIKA: Jurnal Ekonomi Dan Bisnis Islam*, 3(2), 189–204.
- Eck, N. J. Van, & Waltman, L. (2019). *VOSviewer Manual*. University of Leiden.
- Faisal, A., & Yuliani, I. (2017). Productive Zakat of Baznas Yogyakarta on the Growth of Micro Business. *Shirkah: Journal of Economics and Business*, 2(3).
<https://doi.org/10.22515/shirkah.v2i3.169>
- Firmansyah, E. A., & Faisal, Y. A. (2019). Bibliometric Analysis of Islamic Economics and Finance Journals in Indonesia. *AL-MUZARA'AH*, 7(2), 17–26.
<https://doi.org/10.29244/jam.7.2.17-26>
- Fitri, M. (2017). Pengelolaan Zakat Produktif sebagai Instrumen Peningkatan Kesejahteraan Umat. *Economica: Jurnal Ekonomi Islam*, 8(1), 149.
<https://doi.org/10.21580/economica.2017.8.1.1830>
- Furqani, H., Mulyany, R., & Yunus, F. (2018). Zakat for Economic Empowerment of The Poor in Indonesia: Models and Implications. *Iqtishadia*, 11(2).
<https://doi.org/10.21043/iqtishadia.v11i2.3973>
- Hasibuan, H. T. (2016). Statement of Financial Accounting Standard (PSAK) No. 109 and Its Implementation in Several Zakat Management Organizations in Malang, East Java. *Shirkah: Journal of Economics and Business*, 1(3), 339.
<https://doi.org/10.22515/shirkah.v1i3.89>
- Hassan, M. K., & Aliyu, S. (2018). A contemporary survey of islamic banking literature. *Journal of Financial Stability*, 34, 12–43.
<https://doi.org/10.1016/j.jfs.2017.11.006>
- Hassan, M. K., & Khan, A. (2019, January). What is Islamic Finance and what can it do? *Decision Sciece Institute*. Retrieved from <https://decisionsciences.org/what-is-islamic-finance-and-what-can-it-do/>
- Hassan, W. Z. W., Jamsari, E. A., Umar, A., Mohamad, Z., Alias, J., Muslim, N., & Ahmad, M. Y. (2017). The management of zakat distribution in the practice of fatwa in Terengganu, Malaysia. *International Journal of Civil Engineering and Technology*, 8(11), 834–851.
- Htay, S. N. N., Salman, S. A., & Ilyas, S. M. @ H. (2014). Integrating Zakat , Waqf and Sadaqah : Myint Myat Phu Zin Clinic Model in Myanmar. *Tazkia Islamic Finance and Business Review*, 8(2), 170–186.
- Irkhami, N. (2019). Zakat, Kharāj, 'Ushr , and Jizya as the Instruments of Islamic Public Finance: A Contemporary Study. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 8(1), 90–113.
<https://doi.org/10.22373/share.v8i1.3804>
- Kasri, R. A., & Putri, N. I. S. (2018). Fundraising Strategies to Optimize Zakat Potential in Indonesia: An Exploratory Qualitative Study. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics)*, 10(1), 1–24.
- Masyita, D. (2018). Lessons Learned of Zakat Management from Different Era and Countries. *Al-Iqtishad: Jurnal Ilmu Ekonomi Syariah (Journal of Islamic Economics)*, 10(2), 441–456.
- Mukhibad, H., Fachrurozie, & Nurkhin, A. (2019). Determinants of the Intention

- of Muzakki to Pay Professional Zakat. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 8(1), 45–67. <https://doi.org/10.22373/share.v8i1.4573>
- Obaidullah, M. (2015). Enhancing food security with Islamic microfinance: insights from some recent experiments. *Agricultural Finance Review*, 75(2), 142–168. <https://doi.org/http://dx.doi.org/10.1108/09564230910978511>
- Osman, M. N. A. B. M. (2016). Islamic Social Business to Alleviate Poverty and Social Inequality. *International Journal of Social Economics*, 43(6). <https://doi.org/http://dx.doi.org/10.1108/IJSE-06-2014-0129>
- Pamuncak, M. B., Possumah, B. T., & Halim, Z. A. (2018). IFRS Based Zakat Reporting : Adoption Rational Western Method Into Institutional Accountability. *IKONOMIKA: Jurnal Ekonomi Dan Bisnis Islam*, 3(1), 17–34.
- Rakhmawati. (2017). Sakofa Evaluating Zakat Microfinance Program. *Shirkah: Journal of Economics and Business*, 2(3).
- Rosli, M. R. Bin, Salamon, H. Bin, & Huda, M. (2018). Distribution management of zakat fund: Recommended proposal for asnaf riqab in Malaysia. *International Journal of Civil Engineering and Technology*, 9(3), 56–64.
- Santoso, I. R. (2019). Strategy for Optimizing Zakat Digitalization in Alleviation Poverty in the Era of Industrial Revolution 4 . 0. *IKONOMIKA: Jurnal Ekonomi Dan Bisnis Islam*, 4(1), 35–52.
- Saragih, A. H. (2018). Generation XYZ's Perception on Zakat Mal and Tax The Planned Behavior Perspective. *Shirkah: Journal of Economics and Business*, 3(3).
- Sidik, I., & Reskino. (2016). Zakat and Islamic Corporate Social Responsibility: Do These Effect the Performance of Sharia Banks? *Shirkah: Journal of Economics and Business*, 1(2).
- Uddin, A. E. (2016). Through Islamic Banks' Zakat House (IBZH): Investment of Zakah Funds in Microfinance to Remove Poverty in Bangladesh: A New Model. *International Journal of Islamic Economics and Finance Studies*, 2(1), 1–25. <https://doi.org/10.12816/0036592>
- Wahyuni TD, I. S. (2017). Determinants of the Adoption of Good Governance: Evidences from Zakat Institutions in Padang Indonesia. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 6(2), 118–139. <https://doi.org/10.22373/share.v6i2.1530>
- Zagralli, F. N. (2017). An Analysis of the Institutional Structure of Zakat and the Case for Turkey. *Share: Jurnal Ekonomi Dan Keuangan Islam*, 6(1), 85–100. <https://doi.org/10.22373/share.v6i1.1521>