A Review on Literatures of Zakat between 2011 and 2017

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ABSTRACT
This paper is addressed to explain the subjects of Zakāt which had been explored by previous studies. The method is qualitative approach, using descriptive analysis. The discussion consists of the research types of zakat, research approaches, research subjects, gender of authors, and countries of author, studied area and also publication area. It is found that Most authors prefer to use empirical research method to answer particular issues on zakat in countries or area of study which arise. Most papers are using qualitative method, the highest number of articles covered management subject, followed by poverty alleviation. Indonesia had the most studied area in zakat issues and also Indonesian’s journal had become the most preferred publication for the authors to publish their journal on zakat. The study concludes that literatures on Zakāt still need to explore. It is recommended that researchers should continue their researches or studies in the topic of zakat.

Keywords: Review, Literature, Zakat.

1. INTRODUCTION

Zakāt is an obligatory for moslems in the form of paying some of their income for the recipients. The first priority of the recipients is poor people. In Qur’an Surat Taubah verse 60, it is stated that the first priority of Zakāt is eradication or alleviation poverty: “Alms are for the poor and the needy, and those employed to administer the (fund); for those whose hearts has been recently reconciled (to Truth); for those in bondage and in debt; in the cause of Allah; and for the wayfarer, (Thus) it is ordained by Allah. And Allah is full of knowledge and wisdom”.

Zakāt has been levied on the base on quranic injunction (Qs At-Taubah: 60). It states eight categories of Zakāt recipients: the poor, the needy, those employed to administer the (fund), those whose hearts has been recently reconciled (to Truth), those in bondage, those in debt, those in the cause of Allah and the wayfarer. The rate of Zakāt 2,5% is not from the holy book (Qur’an) but from the tradition of prophet pbuh. From Qs At-Taubah: 60, it is clear that the priority of Zakāt is given to the Poor and the needy.
Since Zakāt has been institutionalized through National Zakāt board, managing Zakāt for combating poverty is very important. Therefore all Islamic countries are attempting to increase Zakāt fund for poverty alleviation. In addressing this function of Zakāt, the Zakāt should be collected and distributed properly.

Zakāt is one of five pillar of Islam after confessing the oneness of God (Tawheed) and offering prayers (Shalaat). There are 27 verses of Qur’an explaining the obligation of Zakāt\(^1\). Zakāt is *ibaadat maaliyah ijtima'iyyah* which has important role from Islamic teaching as well as economic development\(^2\). From Islamic teaching point of view, Zakāt is a proof of Muslim faith.

Zakāt means to grow. Grow means that person who pays Zakāt will be growing internally or spiritually as well as materially. When one institute Zakāt, then at macro level that Zakāt fund will be coming entirely to the economy. Therefore the economy of people and culture will be growing and as the result, the welfare of society economy will be growing too.

Zakāt also means to purify. When someone pays Zakāt, he/she purify his/her hearts from greediness. Through paying Zakāt in which people give money from their own, it will decrease their love to wealth.

Another issue regarding Zakāt is Zakāt Based. Currently Zakāt was collected only on cash balances, but some scholars are saying Zakāt compatible to many other assets (all assets): gold, camel, mining, and also inventory of the factory. Zakāt should be levied on factory assets. Another idea is not only private sector should pay Zakāt, but the government sector must pay Zakāt. Zakāt should also be paid by public sector. Islamic University must pay Zakāt if it has fund. If we take the interpretation of extent Zakāt base, we cannot imagine how much Zakāt fund would be collected. If Zakāt fund was collected successfully in this sense, poverty will be easily eliminated.

Another idea is Zakāt should not encourage the beggar. The way of collecting Zakāt also should be efficiently because one category of the recipient Zakāt is amil (Zakāt administrator).

Based on above narration, there are many issues and aspects of zakat. Therefore, we want to know what issues and aspects had been discussed by previous studies, particularly, the last decade. This is the importance of this study. That’s why this study take up title ‘A Review on Literatures of Zakat between 2011 and 2017’. The purpose of this study is to explore issues regarding zakat and recommend some aspects for future research.

### 2. LITERATURE REVIEW

A review on literatures of Zakāt between 2003 and 2013 was conducted by Johari, Abd aziz and Mohd Ali (2014). They found that at least 24 publications out of 108 publications on Zakāt related Zakāt to Poverty. This means that discussion about poverty has been consistence since last two decades.

For 2014 onwards, some researchers had conducted studies about the topic “Zakāt and poverty alleviation”. Aisyah (2014) concludes that Zakāt in Islamic teaching could only play an effective role in poverty reduction if Zakāt integrates with the overall development strategy and programs of

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\(^1\) Yusuf Qardhawi, *Fiqh uz Zakāt*, p. 42

\(^2\) Yusuf Qardhawi, *Al-Ibaadah fil Islam*, p.235
individual countries and use a larger percentage of Zakāt proceeds for productive that will enable to enhance the use of Zakāt in poverty reduction.

Shirazi (2014) finds that if Zakāt is implemented to letter and spirit then enough resources can be generated which will be enough for poverty alleviation from all the Islamic Development Bank (IDB) member countries. However, by individual country efforts, countries in group one and some in group two can easily fill the resource gap for the poverty alleviation, while all countries in group three cannot alleviate poverty by their own efforts. Hence, overall Zakāt could be utilized to alleviate poverty.

Although zakat is still not significantly related to and effective in reducing poverty in Kwara State (one of the Muslim-dominated states) in Nigeria, as stated by Abdusalam, johari and Alias (2015), they believe that the Zakāt institution need to be standardized in order to be effective in poverty alleviation.

The role of zakat as a poverty alleviation strategy and a tool for sustainable development: insights from the perspectives of the holy prophet (pbuh), has been highlight by olanipekun, Brimah and Sanusi (2015). They found some verses in the qur’an dan some hadith discussed about Zakāt and its relation to poverty alleviation.

Suheera, Nashri and jamaldeen (2015) has been investigated the role of zakat in alleviating poverty in Srilanka. They found that Zakāt has played important role in taking out Muslims from poverty trap in the research area, Nintavur.

Kasri (2016) provides evidence regarding positive impacts and effectiveness of Zakāt targeting in reducing poverty in Greater Jakarta Indonesia. The main result of her study suggests that the incidence, depth and severity of poverty amongst the zakāt recipients have decreased due to the contributions from Zakāt organizations. Additionally, there are indications that Zakāt targeting policies seems to be relatively effective during the period. Most disadvantaged groups of society such as the households led by someone who is relatively uneducated, unemployed and single parents are amongst the beneficiaries prioritized by the organizations.

Uddin (2016) proposes a new model for role of Zakāt in Bangladesh poverty alleviation. He offer a IBZH (Islamic Bank Zakāt House) model. Since IBZH is a proposed model, therefore it will function under the present eight Islamic banks along with the conventional banks in equivalent relationship with Islamic banking Windows to have a form of its own. Its structure can be classified into three and the board of trustee can be categorized as the following: (i) Shari’ah board (ii) Management committee (iii) Audit committee. He believes if successful in establishing this model on real grounds then governmental budget will also have its effects on zakat payment.

From above literature review, we can conclude that some researchers tried to related Zakāt management with macro policy (aisyah, 2014) and micro policy (Uddin 2016). Some of them provided the qur’an dan hadith argument for Zakāt and poverty (olanipekun, 2015). The interesting question is, which subjects of zakat had been studied by previous researchers?

The role of Zakāt in poverty alleviation has been succesful in Nintavur Srilanka (seheera. Et.al. 2015) and Greater Jakarta Indonesia (Kasri, 2016), but not in Kwara State Nigeria (Abdussalam. Et.al. 2015). This means that the role of Zakāt has been varied amongs countries, as supported by Shirazi (2014). The interesting question is, which area had been studied by researcher?
3. DATA AND METHODOLOGY

This study will be conducted by using qualitative approach. This paper will focus on several aspects which include research type, research approach, research subjects, gender of author, country of author, studied area and publication area.

This article adopts descriptive analysis based on several literatures on zakat issues for seven years between 2011 and 2017. 200 articles had been gathered based on online Google Scholar search on seminar paper, journal and articles. The review focuses specifically on the articles written in the areas of Zakat. It follows that the articles would be classified into seven categories namely poverty alleviation, fiqh of zakat, development and measurement of zakat, managing zakat, paying zakat, tax and zakat, and institution zakat performance.

The classifications are made based on either the content or the abstract of the articles. It is noted that some areas might overlap due to different nature and research interest of the specified journals.

4. EMPIRICAL RESULTS

Number of Publications by year

There were 200 articles published which were related to zakat from the observed 7 years period. Table 1 presents the distribution of articles by year. It shows that the average number of articles published per year is 28.6 and most articles published in the year 2016.

Table 1: Number of Publications by year

<table>
<thead>
<tr>
<th>Year of Publication</th>
<th>Number of articles</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>21</td>
<td>10.5</td>
</tr>
<tr>
<td>2012</td>
<td>17</td>
<td>8.5</td>
</tr>
<tr>
<td>2013</td>
<td>28</td>
<td>14.0</td>
</tr>
<tr>
<td>2014</td>
<td>27</td>
<td>13.5</td>
</tr>
<tr>
<td>2015</td>
<td>36</td>
<td>18.0</td>
</tr>
<tr>
<td>2016</td>
<td>67</td>
<td>33.5</td>
</tr>
<tr>
<td>2017</td>
<td>4</td>
<td>2.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>200</strong></td>
<td><strong>100.0</strong></td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

Research Types of Each Publication

Table 2 shows the types of research used for every article published. According to Uma Sekaran (2013), there are four commonly used types of research; analytical, descriptive, empirical and exploratory research. Analytical research attempts to establish why it is that way or how it came to be. The analytical research usually concerns itself with cause-effect relationships. Descriptive research attempts to determine, describe, or identify what is. The descriptive research uses description, classification, measurement, and comparison to describe what phenomena are. Empirical research methods are a class of research methods in which empirical observations or data are collected in order to answer particular research questions. Exploratory research is made if few or...
no previous studies exist and predictive research is to speculate on future possibilities after further analysis of available proof of cause and effect.

Most publications contained all of four aforementioned research types. Findings show that the majority of articles (58 articles) are empirical type in nature, followed by analytical (55 articles), exploratory and descriptive are 48 and 39 articles. If we group those articles into only two groups, then the first group is ‘empirical-exploratory’ with 106 articles and the other group is ‘analytical-descriptive’ with 94 articles.

Table 2: Research Types of Each Publication

<table>
<thead>
<tr>
<th>Year of Publication</th>
<th>Descriptive</th>
<th>Analytical</th>
<th>Empirical</th>
<th>Exploratory</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>2</td>
<td>8</td>
<td>4</td>
<td>7</td>
<td>21</td>
</tr>
<tr>
<td>2012</td>
<td>3</td>
<td>4</td>
<td>6</td>
<td>4</td>
<td>17</td>
</tr>
<tr>
<td>2013</td>
<td>5</td>
<td>12</td>
<td>5</td>
<td>6</td>
<td>28</td>
</tr>
<tr>
<td>2014</td>
<td>6</td>
<td>9</td>
<td>11</td>
<td>1</td>
<td>27</td>
</tr>
<tr>
<td>2015</td>
<td>11</td>
<td>10</td>
<td>7</td>
<td>8</td>
<td>36</td>
</tr>
<tr>
<td>2016</td>
<td>12</td>
<td>10</td>
<td>25</td>
<td>20</td>
<td>67</td>
</tr>
<tr>
<td>2017</td>
<td>0</td>
<td>2</td>
<td>0</td>
<td>2</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>39</strong></td>
<td><strong>55</strong></td>
<td><strong>58</strong></td>
<td><strong>48</strong></td>
<td><strong>200</strong></td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

Research Approaches of Each Publication

According to Punch (2013), there are three different research approaches; qualitative (subjective approach), quantitative (numerical analysis) and mixed method (combine both approaches). In this study, only two approaches are used: qualitative and quantitative. This is because we want to make them unoverlapped. Table 3 shows the methods of research used for every article published within the 7 years period.

Table 3. Research Approaches of Each Publication

<table>
<thead>
<tr>
<th>Year of Publication</th>
<th>Research Approach</th>
<th>Quantitative</th>
<th>Qualitative</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>14</td>
<td>7</td>
<td>21</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>10</td>
<td>7</td>
<td>17</td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td>17</td>
<td>11</td>
<td>28</td>
<td></td>
</tr>
<tr>
<td>2014</td>
<td>15</td>
<td>12</td>
<td>27</td>
<td></td>
</tr>
<tr>
<td>2015</td>
<td>26</td>
<td>10</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>36</td>
<td>31</td>
<td>67</td>
<td></td>
</tr>
<tr>
<td>2017</td>
<td>3</td>
<td>1</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>121</strong></td>
<td><strong>79</strong></td>
<td><strong>200</strong></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

Most of the articles are qualitative methods types by nature, in which we could see that 121 of 200 published articles used quantitative methods approach almost in every year. There are 79 articles use the qualitative methods.
**Quantitative List by Subject Area of Articles**

Table 4 shows the growth of each subject according to the year of publication and subject involved. It is indicated that articles related to zakat management had been written and published almost every year (with a total of 24 articles from the observed period). The most publications (42 out of 200 articles) are about paying zakat, followed by Zakat and Poverty alleviation with 34 published articles.

<table>
<thead>
<tr>
<th>Subject of Article</th>
<th>Year of Publication</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Poverty alleviation</td>
<td>3</td>
<td>5</td>
</tr>
<tr>
<td>Fiqh of Zakat</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>Development &amp; Measurement of Zakat</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>Zakat Management</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>Paying zakat</td>
<td>6</td>
<td>4</td>
</tr>
<tr>
<td>Tax and zakat</td>
<td>2</td>
<td>0</td>
</tr>
<tr>
<td>Institution zakat performance</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

**Genders of Authors and Its Authorship**

There are 155 male and 44 female authors who published articles about zakat from 2011 to 2017. This tells us that males are more concerned about zakat than females. We conclude that from 4 authors of zakat articles, 3 of them are males.

<table>
<thead>
<tr>
<th>Gender of Author</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>12</td>
<td>8</td>
</tr>
<tr>
<td>2012</td>
<td>12</td>
<td>5</td>
</tr>
<tr>
<td>2013</td>
<td>24</td>
<td>4</td>
</tr>
<tr>
<td>2014</td>
<td>23</td>
<td>4</td>
</tr>
<tr>
<td>2015</td>
<td>29</td>
<td>7</td>
</tr>
<tr>
<td>2016</td>
<td>52</td>
<td>15</td>
</tr>
<tr>
<td>2017</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>155</td>
<td>44</td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

**Study Area and Publications by Geographical Affiliation.**

Table 6 shows the ranked list of publications based on geographical affiliation. The table is divided into three parts: location of conducted study, location of published papers, and country of authors. For the first part, Indonesia and Malaysia become the most country of authors. The highest rank is Indonesia (100 authors) and followed by Malaysia (73 authors). For the second part, Indonesia is the most studied country, with 94 articles found to perform study in Indonesia, followed by Malaysia (73 articles), Nigeria (10 articles). For the third part, Indonesia and Malaysia become the
most preferable country to publish articles. Next in the highest rank is also Indonesia (92) followed by Malaysia (70 articles), and so on.

<table>
<thead>
<tr>
<th>Country</th>
<th>Country of Authors</th>
<th>Studied Area</th>
<th>Publication Area</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indonesia</td>
<td>100</td>
<td>94</td>
<td>92</td>
</tr>
<tr>
<td>Malaysia</td>
<td>73</td>
<td>75</td>
<td>70</td>
</tr>
<tr>
<td>Brunei Darussalam</td>
<td>2</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Pakistan</td>
<td>3</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Qatar</td>
<td>1</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Bahrain</td>
<td>1</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Turkey</td>
<td>2</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>USA</td>
<td>1</td>
<td>1</td>
<td>2</td>
</tr>
<tr>
<td>UK</td>
<td>1</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Nigeria</td>
<td>7</td>
<td>10</td>
<td>-</td>
</tr>
<tr>
<td>India</td>
<td>1</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Egypt</td>
<td>2</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>Arab Saudi</td>
<td>4</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Bangladesh</td>
<td>1</td>
<td>1</td>
<td>-</td>
</tr>
<tr>
<td>Japan</td>
<td>-</td>
<td>-</td>
<td>2</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>7</td>
<td>2</td>
</tr>
</tbody>
</table>

Source: Data analysing: 2017

Analysis of the articles published related to zakat study for the year 2011 to 2017 has provided the following:

a. There are huge numbers of article based on zakat issues had been published that discussed on various. The peak of publications was in 2016 with 32 articles.

b. Most authors prefer to use empirical research method to answer particular issues on zakat in countries or area of study which arise. Analytical and Descriptive method did not gain popularity in most articles within this area.

c. Most papers are using qualitative method, since the topics involve figure and analysing thought from previous Islamic scholar.

d. The highest number of articles covered management subject since it is the pillar for zakat collection and distribution, followed by poverty alleviation.

e. Indonesia had the most studied area in zakat issues and also Indonesian’s journal had become the most preferred publication for the authors to publish their journal on zakat.

5. CONCLUSION

From the analysis had shown, we can conclude that the issue of zakat are being intensively discussed by the Muslims scholar from year to year. We can see that the volume of published article discussing about zakat is increasing throughout the year 2011 until 2017. Further, raised issue had brought intention among most of the scholar to use empirical method and qualitative method to solved issue. Issues are mostly being discussed are related to the management of zakat and poverty alleviation.
This study recommends Islamic countries to manage zakah properly so that the impact is significant to alleviate poverty. This method however need to be strengthened and analysed from time to time so it will serve the purpose to help the poor to have a better life. However, since there are quite few articles published related to this field, it is important to researchers to continue their researches or studies in this field instead. The international journals should promote or suggest authors to study and publish articles related to these study fields, and at the same time, universities should provide enough research grants to support promotions of those fields.

It is also suggested that articles related to this field should be made available online via open access system to benefit the usage of internet which allow the journal viewed by researchers by other countries.
REFERENCES:


