A Review of the Literature on Zakah between 2003 and 2019

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ABSTRACT

This research aimed to critically review literature on the development of Zakah research from 2003 through 2019. This research employed a descriptive method and a qualitative approach. Classification is to be made into 8 categories of research, namely management, poverty, Zakah payment, organizational performance, collection and distribution, tax and Zakah, development and measurement of Zakah, and others. This research found that the topic garnering the most interest was poverty. This is because Zakah would reduce the poverty rate of a country.

Keywords: Zakah Literature, Zakah Issues, Poverty

JEL Classifications: Z12, N30, D64

1. INTRODUCTION

The development of Islam-based economy in Indonesia has been close to stepping into the fourth decade since the establishment of Bank Muamalat in Indonesia back in 1992. Specifically to the studies of sharia accounting, massive discussions started to emerge early in the 2000s with a stress mainly placed on the epistemology and development direction of sharia accounting in the future. The discussions were led by three figures, Prof. Sofyan Syafri Harahap (almarhum, Allah yarham), Prof. Iwan Triyuwono, and Assoc.Prof. Madya Muhammad Akhyar Adnan. Not only relates to profit-oriented entities, sharia accounting development has also touched the public sector, including mosques and Zakah Managing Organization (OPZ). It was observed that the first publication related to Zakah accounting study recorded was an article published on the journal “Media Riset Akuntansi, Auditing & Informasi” in 2002 by Harahap and Yusuf (2002) which reviewed the patterns of Zakah calculation, identification of Zakah imposition and recognition, and issues on Zakah reporting to sharia-based business entities. It can be said that this serves as the starting point of studies specifically concerning Zakah accounting in Indonesia (Sofyani, 2019).

As stated by Johari (2014), paying Zakah constitutes one of the five fundamental obligations of the Muslims. It is a mandatory form of worship ordained by Allah SWT as specified under the Qur’an 22:78:

“…so establish prayer and give Zakah and hold fast to Allah…”

By this method, Muslims are obliged to pay Zakah. The proceeds collected from the Zakah are to be distributed to eight categories of Zakah beneficiaries.

Zakah plays a pivotal role in the realization of justice in the economic sector where all citizens are in possession of sources of income to meet their daily needs for the purpose of running the wheel of life on earth. It is thus of a significant importance that there are sufficient jobs from which halal income can be earned. With Zakah fresh capital free from any pressures becomes available as it is voluntary in nature and is the right of the poor (Rusydiana, 2016).

2. LITERATURE REVIEW

The review of the literature on Zakah existing in 2003–2013 by Johari, Abd Aziz, and Mohd Ali (2014) found that 24 out of 108 published articles on Zakah were about poverty. In the research by Rusydiana and Salman al-Farisi (2016), it was found that 20
out of 100 articles published were also about poverty. Similarly, the research by Tanjung and Nurman Hakim (2017) found that 29 out of 152 published articles raised poverty as its object of discussion. This suggests that the discussions on poverty have garnered attention from a number of researchers.

From 2014 on, some researchers have been conducting a study on the topic of “Zakah and poverty alleviation.” Aisyah (2014) concluded that Zakah in the teaching of Islam may play an effective role in poverty alleviation if it is integrated into all of the development strategies and programs of a state and if it applies a percentage greater than the Zakah proceeds for productivity that will allow the increase of Zakah use in poverty alleviation.

Kasri (2016) provided evidence on the positive effect and effectiveness of Zakah targeting in poverty alleviation around Jabodetabek, Indonesia. It was found that incident, depth, and severity of poverty between Zakah beneficiaries have been reduced thanks to the contribution of Zakah organizations. Moreover, there is an indication that the Zakah targeting policy seems to be relatively effective over the period. The most underprivileged groups of society such as households under the leadership of the uneducated, the unemployed, and single parents are some of the beneficiaries of priority of Zakah managing organizations.

3. RESEARCH METHODS

This research employed a descriptive method and a qualitative approach. It was focused on the main topics of research discussions, research percentage, research development, research types, and approaches to Zakah research. The research observed 225 articles published over a period of 17 years from 2003 through 2019. The articles of focus of this research concerned Zakah in several countries. The articles were classified into 8 categories, namely management, poverty, Zakah payment, organizational performance, collection and distribution, tax and Zakah, development and measurement of Zakah, and others.

4. DISCUSSION

4.1. Development of Main Topics of Zakah Research Discussions

The following are 225 articles on Zakah published over the last 17 years that were observed by the researchers. Table 1 presents the development of the main topics of Zakah research discussions from 2003 through 2019. The topic of poverty was the most discussed, while the topic of tax and Zakah was the least.

Most topics of Zakat Research are about poverty. This topics was written by Effendi, 2017; Thalib et al., 2017; Rohman et al., 2017; Nisthar et al., 2017; Romdhoni, 2017; Alviana, 2018; Suryanto, 2018; Ayunniyah, 2018; Furqani et al., 2018; Purwatiningsih and Yahya, 2018; Ahmad et al., 2019; Musta’anah and Imam, 2019; Aminudin et al., 2019; Hassa, 2007; Shirazi and Amin, 2006; Toor and Nasar, 2004; Al Arif, 2013; Al Mubarak, 2016; Abdussalam et al., 2015; Adzrie et al., 2012; Ahmad et al., 2016; Aisyah, 2014; Ariyani, 2016; Ayuba, 2016; Bilhaq and Royyan, 2015;
Hassa, 2010; Ismail and Bayu, 2013; Johari et al., 2014; Kasri, 2016; Malik, 2016; Mutaqqin and Al Banna, 2015; Olanipukun, 2015; Qasim, 2016; Puspitasari et al., 2016; Raimi, 2015; Shirazi, 2014; Suheera, 2015; Tiemsani and Matthews, 2013; Uddin, 2016; Ahmed et al., 2017; Ayuniyyah et al., 2017; Gündoğdu, 2019; Ayuniyyah et al., 2018; Bhari et al., 2018; Nishtar et al., 2018.

Meanwhile topics about management was researched by Mustar, 2017; Triyani, 2017; Sari, 2017; Zahir, 2017; Sarasi, 2018; Susilowati and Setyorini, 2018; Dahlan, 2018; Astuti and Zulkifli, 2018; Wardani, 2018; Muammar et al., 2018; Subhan, 2018; Amalia, 2018; Khairina, 2019; Abdullah, 2010; Fadila et al., 2016; Hasanah, 2014; Hudayati and Achmad, 2010; Jaelani, 2016; Mediawati, 2016; Nurhidayati et al., 2014; Rahman et al., 2015; Shobirin, 2015; Supranoto et al., 2016; Uzaifah, 2016; Yaacob et al., 2013; Othman and Fisol, 2017; Basir et al., 2017; Farouk et al., 2017; Doktoralina et al., 2018; Mohamed et al., 2018; Adachi, 2018; Hassama et al., 2019.

Furthermore topics about paying zakat was researched by Pangestu and Jayanto, 2017; Ridlwan and Sukmana, 2017; Doktoralina and Bahari, 2017; Nasution, 2017; Nur, 2018; Sejati et al., 2018; Wahid et al., 2004; Norulazidah, 2008; Wahid et al., 2007; Bachmid et al., 2012; Harahab, 2016; Huda and Gofur, 2012a; Huda et al., 2012b; Merlinda et al., 2016; Mustafa et al., 2013; Putra, 2016; Abbas et al., 2018.

Topics about performance of obligation was written by Asminar, 2017; Gunawan, 2017; Hisamuddin, 2017; Rahmat et al., 2017; Restuningtyas et al., 2017; Kasri, 2017; Nurhasanah, 2018; Ma’fiyah and Awaludin, 2018; Fathony, 2018; Azizah, 2018; Afandi, 2019; Sartika, 2008; Hadi and Anna, 2011; Dirismana, 2016; Dwitama and Tika, 2016; Ghazalia et al., 2016; Kasri, 2016; Khaeril, 2013; Sani and Saad, 2016a; Sani and Saad, 2016b; Sobana et al., 2016; Syatir et al., 2013; Syawaluddin, 2016; Wahab and Abdul, 2013; Djaghballou et al., 2018; Al-Malkawi, 2018.

Furthermore topics about collection and distribution was researched by Canggih et al., 2017a; Canggih et al., 2017b; Mustahal and Kelib, 2017; Khadir and Nafis, 2017; Agustina, 2017; Anisah and Syahbandir, 2017; Rahim and Sahrullah, 2017; Sumarni, 2018; Rahman and Martaseli, 2018; Triyowati et al., 2018; Doktoralina, 2018; Hassan, 2007; Alima, 2014; Khairuldin and Mohammad, 2013; Lahjouji and Khalid, 2016; Possumah, 2016; Sari, 2013; Shaikh, 2016; Sularno, 2010; Tahir, 2016; Zen, 2014; Rosli, 2018; Kasri and Putri, 2018.

Topics about tax and zakat were the least researched. It is written by Setianingrum and Fadhilah, 2019; Al Osaimi et al., 2016; Afriyandi, 2014; Aliyu et al., 2016; Muktiyanto and Al Banna, 2015; Olanipekun, 2010; Ismail and Bayu, 2013; Johari et al., 2014; Kasri, 2016; Malik, 2016; Mutaqqin and Al Banna, 2015; Olanipukun, 2015; Qasim, 2016; Puspitasari et al., 2016; Raimi, 2015; Shirazi, 2014; Suheera, 2015; Tiemsani and Matthews, 2013; Uddin, 2016; Ahmed et al., 2017; Ayuniyyah et al., 2017; Gündoğdu, 2019; Ayuniyyah et al., 2018; Bhari et al., 2018; Nishtar et al., 2018.

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Further阅读文本
Table 4: Development of Zakah research types

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<tr>
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<th>Empirical</th>
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<td>6</td>
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<td>7</td>
<td>3</td>
<td>1</td>
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<tr>
<td>Total</td>
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<td>29</td>
<td>23</td>
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Table 5: Development of approaches to Zakah research

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<td>4</td>
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<td>0</td>
<td>3</td>
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<tr>
<td>2008</td>
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<td>1</td>
<td>1</td>
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<tr>
<td>2009</td>
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<td>2010</td>
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<tr>
<td>2015</td>
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<td>11</td>
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<tr>
<td>2016</td>
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<tr>
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<tr>
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<tr>
<td>Total</td>
<td>136</td>
<td>65</td>
<td>24</td>
<td>225</td>
</tr>
</tbody>
</table>

Finally, other topics was researched by Munir, 2017; Nasir, 2017; Astuti and Zulbadi, 2017; Pratama and Roziq, 2017; BAZNAS Indonesia, 2017; Sudirman and Mopoliu, 2017; Ritonga, 2017; Supriadi and Fitriani, 2017; Nurhasanah, 2018; Nababan, 2018; Itang and Azzhara, 2018; Anwar and Ariffin, 2018; Triana et al., 2018; Rini, 2016; Jahar et al., 2006; Salim, 2006; Yusoff, 2006; Al Arif, 2012; Abu Bakar, 2007; Adamu and Saad, 2015; Adnan and Abu Bakar, 2009; Bidin et al., 2010; Fakhruddin, 2010; Fauziyah, 2011; Khan, 2016; Mahmud and Shah, 2009; Md Salleh, 2015; Noor and Haron, 2011; Samad and Glenn, 2010; Zamzami, 2013; Suprayitno et al., 2017; Farouk et al., 2018; Othman et al., 2017; Ummulkhayr et al., 2017; Saad, 2018; Rahman and Martaseli, 2018.

4.3. Zakah Research Development in Several Countries

Table 3 presents the ranks of publications by country. The country with the most Zakah research was Indonesia, with 136 research articles having been published. Following behind were Malaysia (53 research articles), Nigeria (6 research articles), the United States (5 research articles), Pakistan (4 research articles), Brunei (3 research articles), and Saudi Arabia, Bahrain, Turkey, India, and Sri Lanka (2 research articles). The rest of the countries observed only published 1 research article, respectively.

4.4. Development of Zakah Research Types

Table 4 presents the research types of the 225 published articles. According to Uma Sekaran (2013), there are four common types of research: analytical, descriptive, empirical, and explorative. Analytical research attempts to prove why or how something happens. It usually pertains one’s self with a causal relation. Descriptive research seeks to determine, describe, or identify. It uses description, classification, measurement, and comparison to describe a phenomenon. Empirical research method is a class of research method by which observation or empirical data are collected to answer certain research questions. Lastly, explorative research is conducted if little or no previous research exists, and predictive research is conducted with speculation on future possibilities after further analysis with the cause and effect proof available. The Table 4 shows the research publications of the four research types above. Findings reveal that the majority of the articles (91 articles) were descriptive, and the rest were analytical, explorative, and empirical.

4.5. Development of Approaches to Zakah Research

Table 5 presents the research methods employed in 225 articles published over the last 17 years from 2003 through 2019. Based on the Table 5, most of the research articles used qualitative methods (136 articles). Sixty-five articles used quantitative methods and the rest (24 articles) used a mix of qualitative and quantitative methods.

The following is the analysis of the 225 articles published from 2003 through 2019.

- Results revealed that the Zakah research topic most often discussed was poverty in many countries (in 45 articles), mostly in 2016. This is because poverty in many countries is a topic of interest. With Zakah poverty rate can be reduced.
- The year 2018 was when the most articles were published (52 out of 225 articles published or 23.11% of all articles).
- Out of the 225 Zakah research articles published, the majority were from Indonesia (136 articles), followed by those from Malaysia (53 articles). This suggests that Zakah research is of interest only to Muslim-majority countries.
- The majority of the 225 Zakah research articles employed descriptive methods to describe Zakah issues in different countries. Empirical methods were of little interest to articles in this area.
- The popular approach to research among the 225 articles published was the qualitative approach.

4.2. Zakah Research Development Percentage

The Table 2 presents the development percentage of 225 research articles on Zakah published from 2003 through 2019. The highest percentage (23.11%) occurred in 2018, while the least (0%) in 2005.
5. CONCLUSIONS

The analysis results showed that Zakah research has been developing from year to year. The development culminated in 2018. Most of the research discussed poverty in many countries as one of the purposes Zakah serves is to alleviate poverty. The Zakah research was mostly based in Indonesia. Descriptive methods and qualitative approaches were of the most interest. It is hoped that more countries, especially Muslim-majority countries, would discuss Zakah on the basis that Zakah would help the countries alleviate poverty.

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