A Biblioshiny Application Using R On Zakat Index

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This study aims to examine research patterns concerning the published zakat index. The studied data came from the Scopus database, which was accessed in its entirety on 13 February 2023. A total of 51 papers were retrieved. The data were analyzed with the Rstudio Bibliometrix program and biblioshiny instruments to determine the research advancements on the Zakat Index. The data demonstrates that the development of zakat index research began in 1994 and has accelerated since 2008. Al-Homaidi, E.A., is the most prolific writer on this subject. Zakat is the most commonly occurring keyword. Malaysia has the highest number of publications and citations on this topic. Malaysia's University Teknologi Mara has the most author affiliations. According to the themes in the zakat index study that has the potential to be expanded, this research has a great deal of room for growth.

Keywords: Zakat Index; Biblioshiny; R

INTRODUCTION

The potential of zakat in Indonesia reaches IDR233.8 trillion, but the realization has only reached IDR10.2 trillion (Bahri et al., 2021). One of the reasons this problem can occur is because muzaqqi believe in something other than channeling their zakat funds through institutions. Therefore, a measurement tool is needed to evaluate the effectiveness of zakat management. Zakat managers must assess the implementation of zakat institutions based on indicators that affect the input and output of zakat money. When the value of these indicators increases, this evaluation can increase public trust. This evaluation can also be a source for zakat institutions to continuously evaluate what aspects need to be improved in the management of zakat.

Good service is achieved when the quality experienced meets the level expected by a customer. Service quality is defined as something that is perceived as good by covering six criteria: Professionalism and ability, attitude and behavior, accessibility and flexibility, reliability and trustworthiness, restoration, reputation and credibility (Gronross, 1990). Therefore, it is essential to evaluate how zakat stakeholders, namely zakat payers and zakat recipients, assess the service quality of zakat institutions (Abd. Wahab et al., 2017).

Zakat's performance can also be seen in terms of efficiency and productivity, as stated by one of the experts. The authors found that total factor productivity has increased sharply for all zakat funds, mainly due to technical changes rather than efficiency. Further decomposition of efficiency change into pure technical and scale efficiency components shows that pure efficiency is a more important source of efficiency change than scale efficiency. Furthermore, zakat funds depend on technical aspects to gain efficiency (Djaghballou et al., 2018). The results of the zakat index calculation or other forms of analysis can evaluate what causes the performance of zakat to increase. The measurement can be helpful for managers of zakat institutions to take strategic steps to improve their performance.

Based on the author's observation, research related to the zakat index still needs to be discussed, as indicated by only 51 publications of documents about the zakat index. Therefore, research about bibliometric mapping on the zakat index is required to overview existing studies to see the research framework for other researchers to continue the following study. This research tries to analyze the previous research on the zakat index using bibliometrics analysis.

LITERATURE REVIEW

Zakat has multiple meanings, including al-barakatu, "blessing," al-namaa, "growth and development," ath-tharatu, "purity," and ash-shalahu, "righteousness." "progress and growth," "purity," and "righteousness," respectively. "wholeness." The Zakat is a compulsory contribution from a designated pool of wealth, based on defined features and measurements, to specific groups eligible to receive it (Zuhailiy, 1988).

Some definitions, according to the scholars (mazhab) about zakat, according to Hanafi, zakat is the ownership of a specific part of certain assets owned by a person based on the decree of Allah SWT. Meanwhile Maliki explains that Zakat is issuing a specific part of certain assets that have reached one nishab for people entitled to receive it, provided that the property is owned entirely, has acquired haul and is not mining goods. Syafii revealed that zakat is something that is removed from the property or soul in a certain way and Hambali described zakat is a right to be issued on certain assets for specific groups at a particular time. Although the scholars expressed it with slightly different wording from one another, in principle, it is the same, zakat is part of the belongings with specific requirements.

Zakat management is implicitly mentioned in Surah At-Taubah verse 60. The verse implies that one of the groups entitled to receive zakat (mustahik zakat) is those in charge of managing ('amilina 'alaiha). Imam Qurthubi explains that 'amil are people who are assigned (sent by the imam/government) to take care of the affairs of zakat. By the imam/government) to take, write down, calculate, and record the zakat he took from the muzakki and then give to those entitled to receive it (Hafidhuddin, 2000). The law states that zakat management aims to:

1. Improve services to the community by paying zakat following religious guidance.
2. Improving the function and role of religious institutions in efforts to realize community welfare and social justice and realizing community welfare and social justice.
3. Improve the use and usability of zakat The management of zakat has implicitly been mentioned in Surah At-Taubah verse 60. The verse implies that one of the groups entitled to receive zakat (mustahik zakat) is those who are not entitled to receive zakat.

Various performance measurements of zakat institutions or indexes have existed in multiple countries,

METHODOLOGY

This study employs a bibliometric approach to assess patterns associated with the zakat index. This research utilizes data from the Scopus database. In this subject, 51 documents have been published from 1994 to 2022. The author accessed the research data on February 13, 2023. This study makes use of the Rstudio bibliometric software and biblioshiny tools. Lina Marlina, Aam Slamet Rusydiana, Paidi Hidayat, and Nil Firdaus's "Twenty Years of Islamic Banking in Indonesia: A Biblioshiny Application" is an example of comparative research (Marlina et al., 2021). Other bibliometric research on Islamic economics for the example can be seen at Antonio et al., (2020), Taqi et al., (2021) and also Laila et al., (2021).

with each indicator or variable used. In Indonesia, one of the measurements officially used for zakat institutions is the National Zakat Index or IZN. The data analysis method used in this research uses two approaches, namely the quantitative and qualitative analysis approaches. A quantitative analysis approach using a calculation estimation technique called Multi-Stage Weigh Index is used to display data in the form of the National Zakat Index calculation result. The qualitative analysis approach collects factual data from interviews and questionnaires from the management of amil zakat institutions and mustahik (BAZNAS, 2017).

RESULT AND DISCUSSION

Source

Table 1: Document Types

No	Document Types	Number of Articles
1	Journal Articles	42
2	Book Chapter	3
3	Conference Paper	3
4	Review	3
	TOTAL	51

The following table shows all documents with the zakat index theme from the Scopus database. The total number of records is 51, divided into four types of documents, including journal articles, with 42 documents. At the same time, book chapters, conference papers, and reviews are three documents each. According to the categorization, research on the zakat index is dominated by journal papers, which comprise 82.3% of the documents. While book chapters, conference papers, and reviews are the minor types of documents in this theme, which is around 5.9%. The references in this research are valid because most of them come from journal articles.

Average Citation Per Year

Next, we discuss the average citation, the average citation per year, and the number of citations per year on papers with the theme of the zakat index. This study's range of years used is from 1994 to 2022 (28 years). Based on the table of processing results below, the increase of research with the index zakat theme grew in 2013. Most documents related to index zakat were published in 2019 and 2022, with eight papers, and the year with the lowest document publication productivity occurred from 2003-2012. Only one paper with a zakat index theme was published in that year range. Then, for the average citation per article, the most occurred in 2013, with an average of 29.5 citations. Likewise, the average total citations per year mainly occurred in 2013, with an average value of 2.68. This figure shows that documents published in 2013 are more cited than in other years.

Table 2: Total Citations

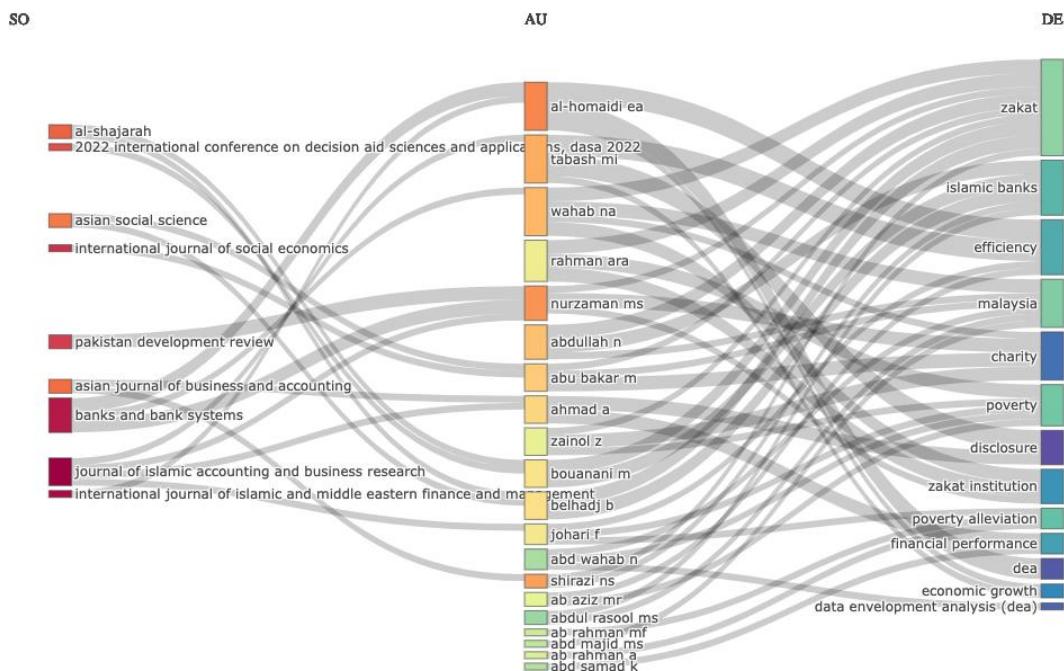| Year	N	Mean TC per Article	Mean TC per Year	Citable Years
1994	2,00	12,5	0,42	30
2003	1,00	1	0,05	21
2009	1,00	12	0,80	15
2011	1,00	5	0,38	13
2012	1,00	10	0,83	12
2013	2,00	29,5	2,68	11
2015	2,00	17	1,89	9
2016	4,00	0,75	0,09	8
2017	5,00	8,8	1,26	7
2018	2,00	13,5	2,25	6
2019	8,00	1,62	0,32	5
2020	7,00	5,14	1,28	4
2021	7,00	3,71	1,24	3
2022	8,00	0,38	0,19	2

Three Fields Plot

Figure 1: Three Fields Plot

Figure 1 shows a Three Fields Plot consisting of journal Source (SO), Author (AU), and keywords (DE). A grey plot connects the three elements. On the left (SO) shows the journal name, then each journal is connected by the author name in the center (AU), then each author is connected by the keyword (DE) in the zakat index theme. The size of the square shows the number of publications in each element.

Based on the processing results shown in Figure 1 above, nine journals indexed in the Three Fields Plot output publish documents on the zakat index. The Journal of Islamic Accounting and Business Research and Banks and Banks System shows journals with the most publications related to the zakat index.

In the middle element (AU), the top 20 researchers wrote papers with the zakat index theme. The authors, based on the order of the most contribution to the theme of the zakat index, are Al-Homaidi EA, Tabash MI, and Wahab NA. The first author mainly discusses efficiency, which is shown by its relation with the DE element.

Next is the third element (DE), which shows the list of 13 keywords on zakat index research. This element is connected by the last element (AU). The keywords with the order of the most are shown by the biggest quadrilateral, which are zakat, Islamic banks, efficiency, Malaysia, and Charity. This figure indicates that in the research theme related to the zakat index, many discuss the performance of zakat institutions in managing zakat funds.

Table 3: Most Cited Articles

No	Title	Source	Cited*	C/Y
1	Shari'ah disclosures in Malaysian and Indonesian Islamic banks:The Shari'ah governance system	(Amalina Wan Abdullah et al., 2013)	45	4,09
2	Efficiency and productivity performance of zakat funds in Algeria	(Djaghballou et al., 2018)	25	4,17
3	The Islamic Shariah principles for investment in stock market	(Alam et al., 2017)	21	3,00
4	Zakat and Inequality : Some Evidence from Pakistan	(Jehle, 1994)	19	0,63
5	The effectiveness of zakat in alleviating poverty and inequalities a measurement using a newly developed technique	(Abdullah et al., 2015)	18	2,00
6	The effectiveness of Zakat in reducing poverty incident: An analysis in Kelantan, Malaysia	(Mohd Ali et al., 2015)	16	1,78
7	Determinants of efficiency of zakat institutions in Malaysia: A non-parametric approach	(Wahab & Rahman, 2013).	14	1,27
8	Islamic social finance: a literature review and future research directions	(Kuanova et al., 2021)	13	4,33
9	Ethical values and bank performance: evidence from financial institutions in Malaysia	(Tuan Ibrahim et al., 2020)	13	3,25
10	Identifying the poor and the needy among the beneficiaries of zakat Need for a zakat-based poverty threshold in Nigeria	(Ahmed et al., 2017)	13	1,86
11	Poverty elimination through potential zakat collection in the OIC-member countries: Revisited	(Shirazi & Bin Amin, 2009)	12	0,80
12	Productivity growth of zakat institutions in Malaysia: An application of data envelopment analysis	(Wahab & Rahman, 2012)	10	0,83
13	Towards developing service quality index for zakat institutions	(Abd. Wahab et al., 2017)	9	1,29
14	Zakat and Poverty Alleviation in Tunisia Using the Fuzzy Approach	(Bouanani & Belhadj, 2019)	8	2,00
15	The nexus between zakat and poverty reduction, is the effective	(Aziz et al., 2020)	8	2,00

	utilization of zakat necessary for achieving SDGs: A multidimensional poverty index approach			
16	The profitability of islamic banks and voluntary disclosure: empirical insights from Yemen	(E. Al-Homaidi et al., 2020)	8	1,60
17	Role of Infaq in poverty alleviation in Pakistan	(Malik et al., 1994)	6	0,20
18	Poverty measurement in Malaysian zakat institutions: A theoretical survey	(Abdul Rasool et al., 2011)	5	1,25
19	Does Zakat reduce poverty? Evidence from Tunisia using the Fuzzy Approach	(Bouanani & Belhadj, 2020)	5	0,38
20	Assesment of zakat distribution: A case study on zakat community development in Bringinsari village, Sukorejo district, Kendal	(Rahmat & Nurzaman, 2019)	4	1,33
21	Simultaneous circulation of zakat, dengue, and chikungunya viruses and their vertical co-transmission among Aedes aegypti	(Taixeira et al., 2021)	4	0,80
22	The relationship between zakat disclosures and Islamic banking performance: Evidence from Yemen	(E. . Al-Homaidi et al., 2021)	3	1,00
23	Does Zakat matter for human development? An empirical evidence from Indonesia	(Akmal et al., 2021)	3	1,00
24	Finance and growth: Particular role of Zakat to levitate development in transition economies	(Shaukat et al., 2021)	3	1,00
25	Developing service quality index for zakat institutions	(Wahab et al., 2016)	2	1,00

* Data from Scopus obtained on February 15th, 2023

Based on the processing results shown in table 3 above, the paper with the highest number of citations and the number of citations per year related to the theme of the zakat index can be seen. The article with the first most increased number of citations is written by Amalina Wan Abdullah W., Percy M., and Stewart J., published in 2013 with the title "Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system," which has cited 45 times. The article with the second highest number of citations is entitled "Efficiency and productivity performance of zakat funds in Algeria," written by Djaghballou C.-E., Djaghballou M., Larbani M., and Mohamad A., published in 2018. Next is the third most cited article, which has been cited 21 times. This article is entitled "The Islamic Shariah principles for investment in stock market," written by Alam M.M., Akbar C.S., Shahriar S.M., and Elahi M in 2017.
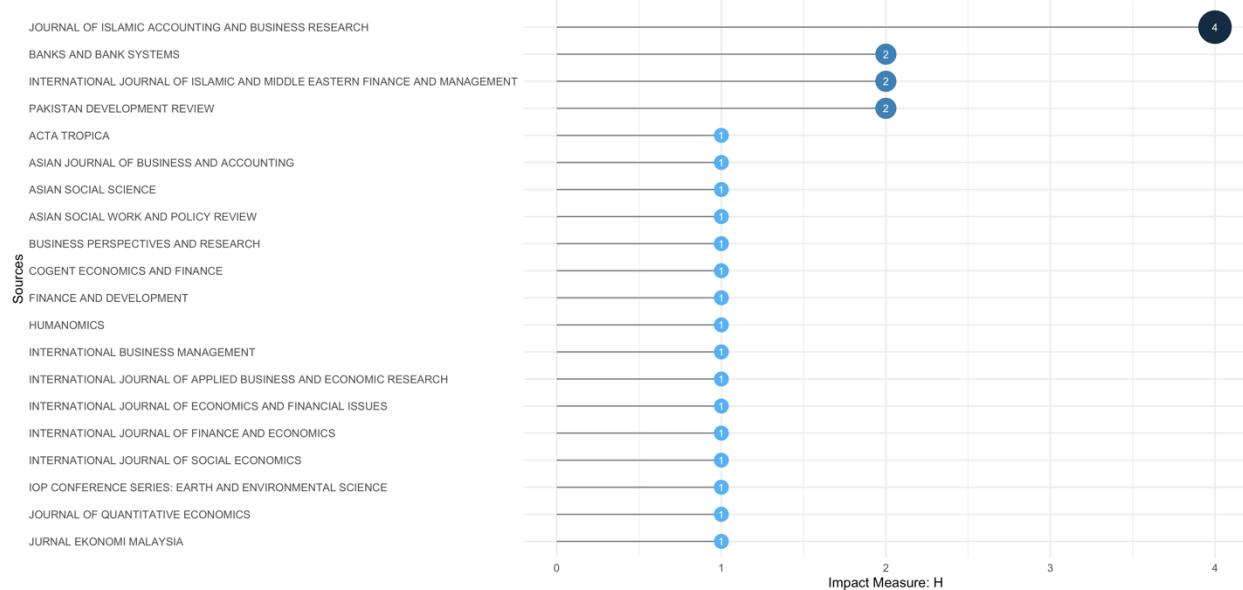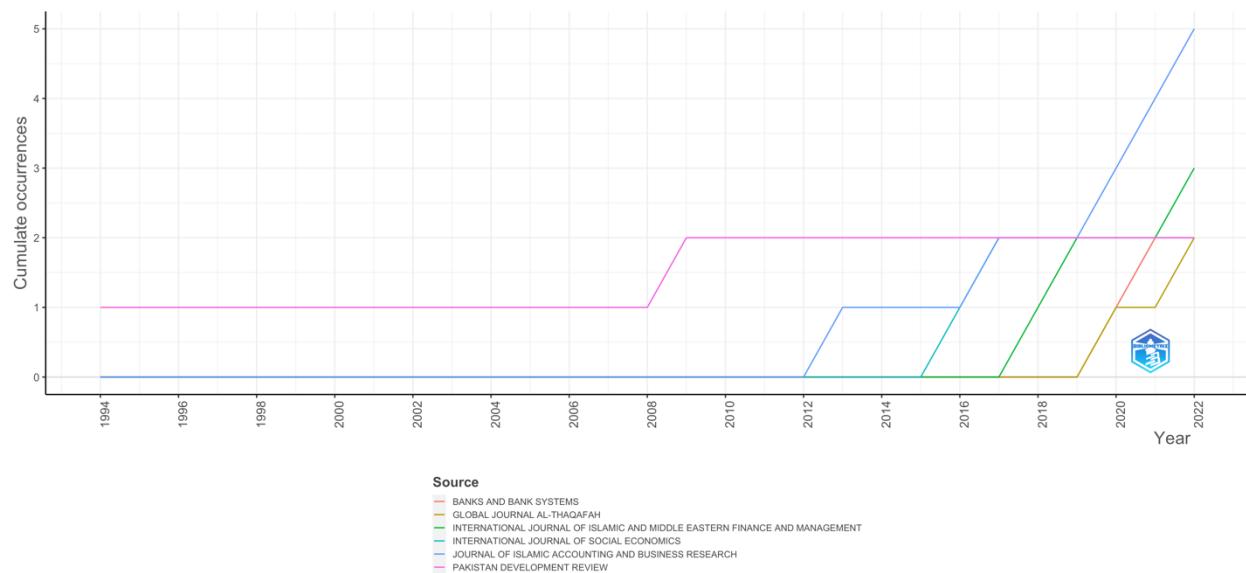
Source Impact

Figure 2: Source Impact

Figure 2 above shows the h-index of 20 journals that published papers on the zakat index theme. In source impact, each journal's impact is determined by the length of the line (the size of the h-index) and the diameter of the circle to the right of the journal's title. The longer the line and the thicker the circle, the more significant the contribution of impact on the journal. The figure shows that the journal with the highest h-index is Journal of Islamic Accounting and Business Research, with an h-index value of 4, and the circle's color is solid blue. Furthermore, in the second largest h-index with a value of 2, there are three journals with a dark blue round color. In the third largest h-index (h-index value of 1), there are 16 journals with a round blue color.

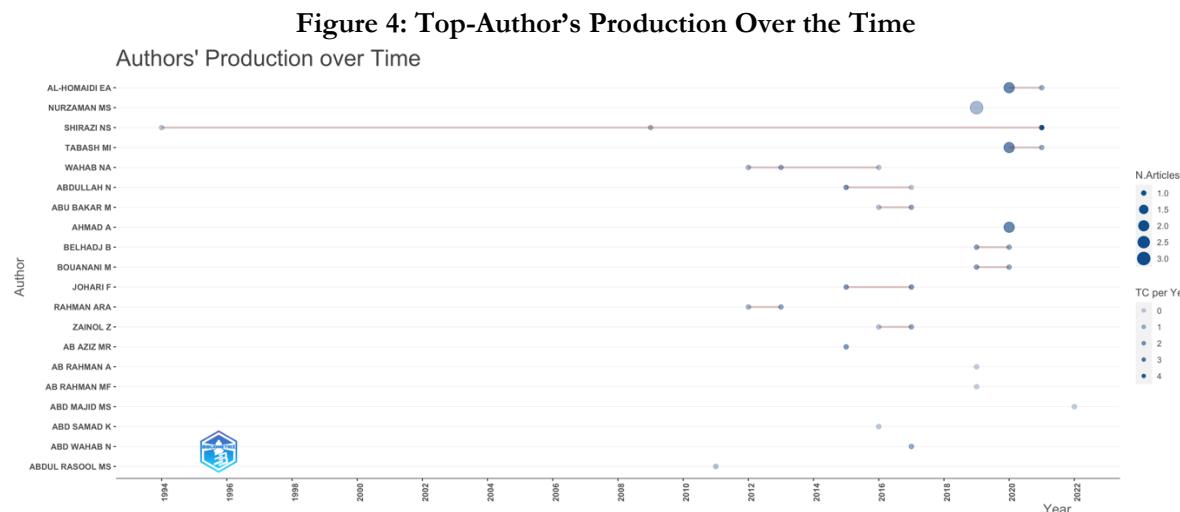**Source Growth**
Figure 3: Source Growth

Furthermore, this study discusses the development of each journal that becomes the source of research with the theme of the zakat index. The graph in Figure 3 shows the fluctuation of annual publication development from 1994 to 2022 related to the zakat index theme. The first published journal is research by Jehle, G.A entitled Zakat and Inequality: Some Evidence from Pakistan in 1994, published in the journal Review of Income and Wealth. In 2008, there was a rise in the number of publications on the zakat index. The journal with the most publication development is the Journal of Islamic Accounting and Business Research which reached five publications related to the zakat index theme. Next is the International Journal of Islamic and Middle Eastern Finance and Management, with the second highest number of publications, three articles.

Top-author
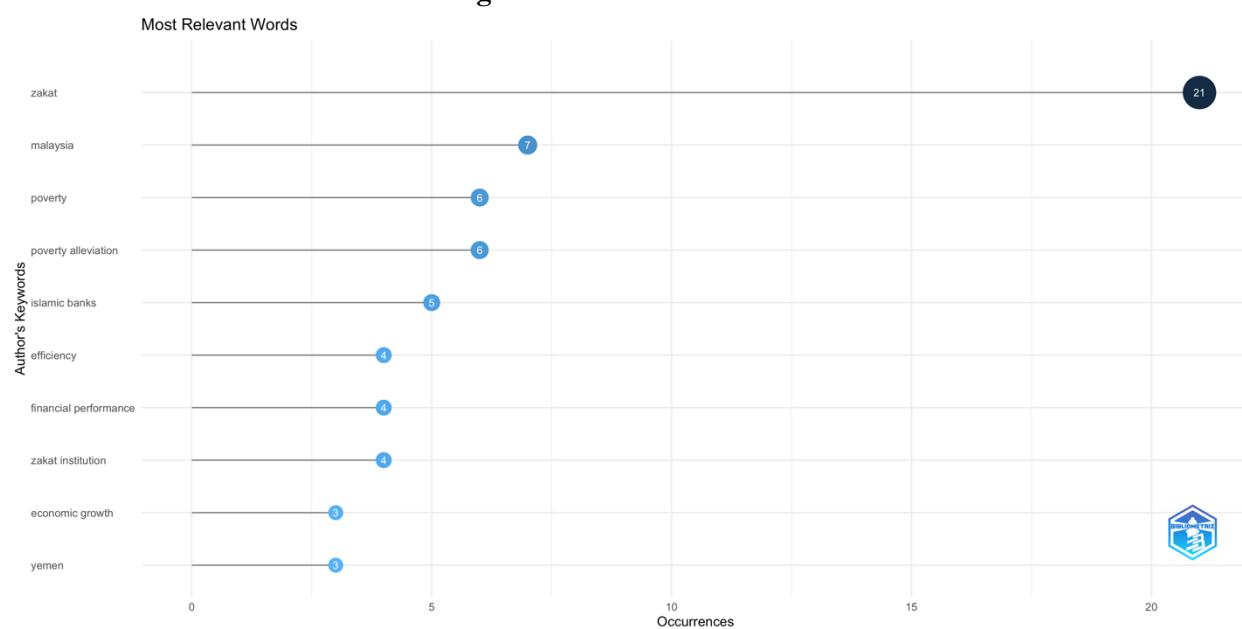
Figure 4: Top-Author's Production Over the Time

Next is writers' productivity. Figure 4 above shows the top 20 authors in the zakat index theme. The red line in the figure shows the beginning of the year the author published his first article until the last year the author published his article with the theme of the zakat index. Next is the dot size that shows the number of articles published in that period. The bigger the dot, the more articles with the zakat index theme are published. The last information is the density of the dot that shows how many citations in the article. The darker the color indicates, the more citations in the article.

The author who started writing the zakat index theme at the beginning and the longest span is Shirazi NS from 1994 to 2021. The second longest is Wahab NA from 2012 to 2016, and then Abdullah N and Johari F from around 2015-2017.

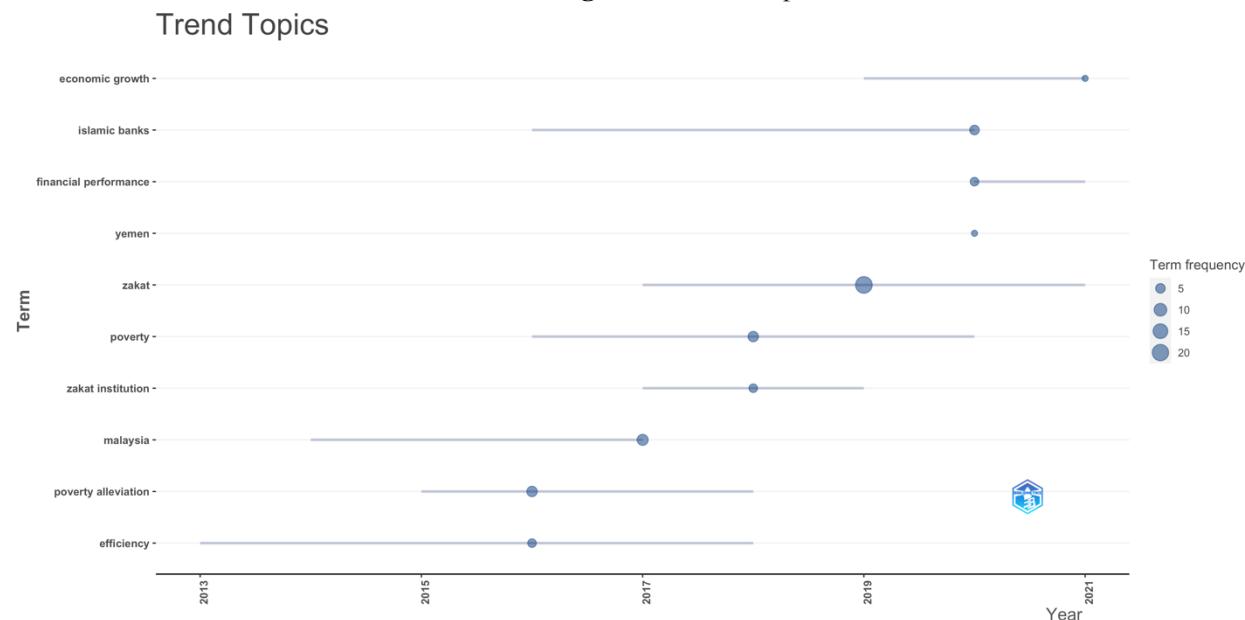## Most Relevant Words

Figure 5: Most Relevant Words

This section analyzes the most relevant keywords, as determined by the frequency with which they appear in the collection of papers comprising the zakat index. Ten keywords are displayed in Figure 5 based on the frequency with which they appear in the document. The length and density of the dot in Figure 5 show the number of occurrences of the keyword. The longer and denser the dot, the more frequently the keyword appears.

The first most relevant keyword is zakat, with 21 occurrences; the second is Malaysia, with seven occurrences. The most relevant keywords are poverty and poverty alleviation, which have appeared six times.

Trend Topics

Figure 6: Trend Topics

Next is the topic trend, discussed in the overview of the topic development from year to year with the division per year shown in Figure 6. This figure helps us know what topics have long existed and the latest topics used recently in the zakat index theme. This topic's frequency is changed based on the number of words in

the research on the zakat index theme. The longer the range indicates, the longer the topic is discussed. The bigger the dot shows, the more occurrence of the topic. It can be seen in the figure the spread of issues from 2013 to 2021. The word with the most extended topic range is efficiency, from 2013 to 2018, with four occurrences. Furthermore, the issue with the most occurrences is zakat, with a frequency of 21 occurrences from 2017 to 2021. Lastly the newest topics of the index zakat theme are economic growth, financial performance, and zakat.

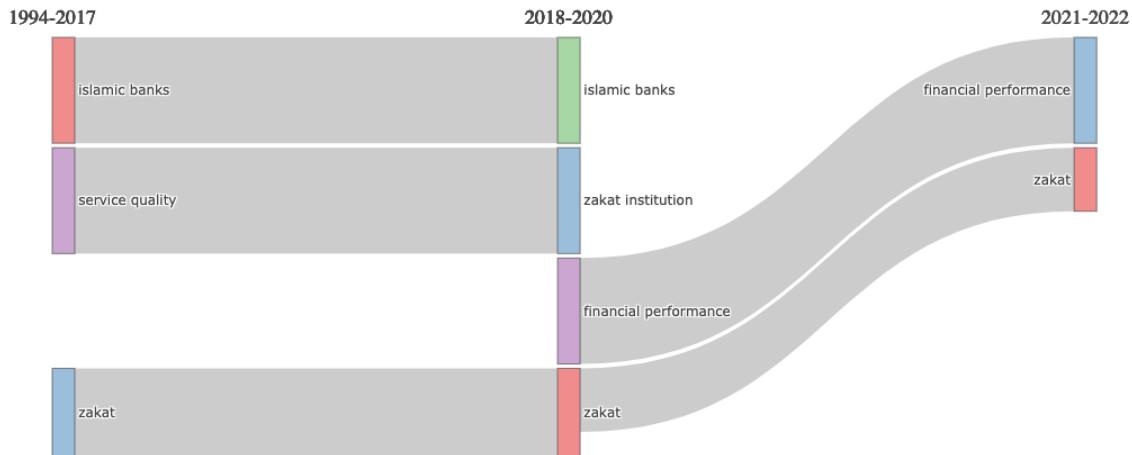**The Word Cloud**

Figure 7: The Word Cloud

The subsequent discussion is Word Cloud. Word Cloud is a description of the words that often appear in the data set of documents studied with the theme of the zakat index. In Figure 7 above, we can see a collection of words of various sizes. The size of the word is determined by the quantity of the word's appearance in existing research. The placement of words in the word cloud is not based on any particular intention (random), but the most dominant word usually occupies the center. In this study, the words with the most significant writing are zakat, Malaysia, poverty, poverty alleviation, Islamic banks, efficiency, financial performance, zakat institution, economic growth, and Yemen.

Thematic Evolution

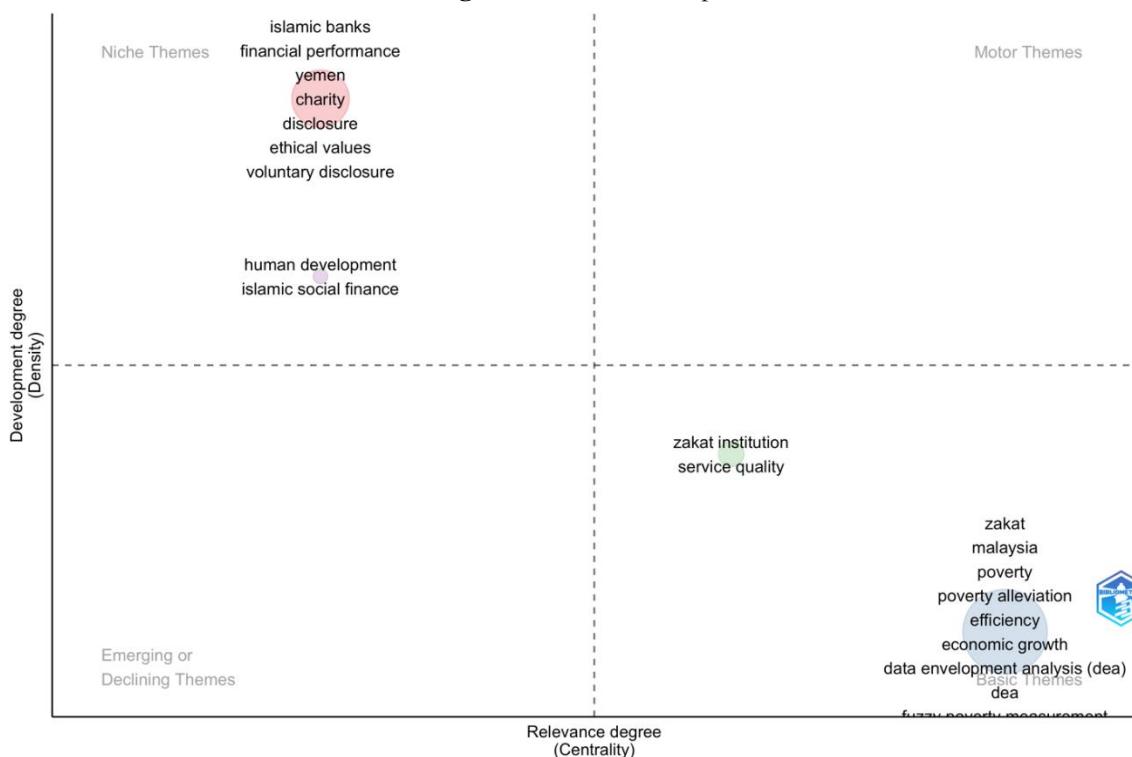<p align="center">**Figure 8:** Thematic Evolution</p>

Topics in research are constantly changing. The theme in the latest research can be much different compared to the research theme published earlier. The evolution of the theme in research with the topic of the zakat index can be seen in Figure 8. Research on this theme has several sub-themes. From 1994 to 2017, the section on the right displays three subthemes: Islamic banking, service excellence, and zakat. Four sub-themes for the second phase, 2018-2020: Islamic banking, zakat institutions, financial performance, and zakat. In the final section of 2021-2022, the most prevalent sub-themes are financial performance and zakat. These two sub-themes are the evolution of the sub-themes in the previous period.

Thematic Map

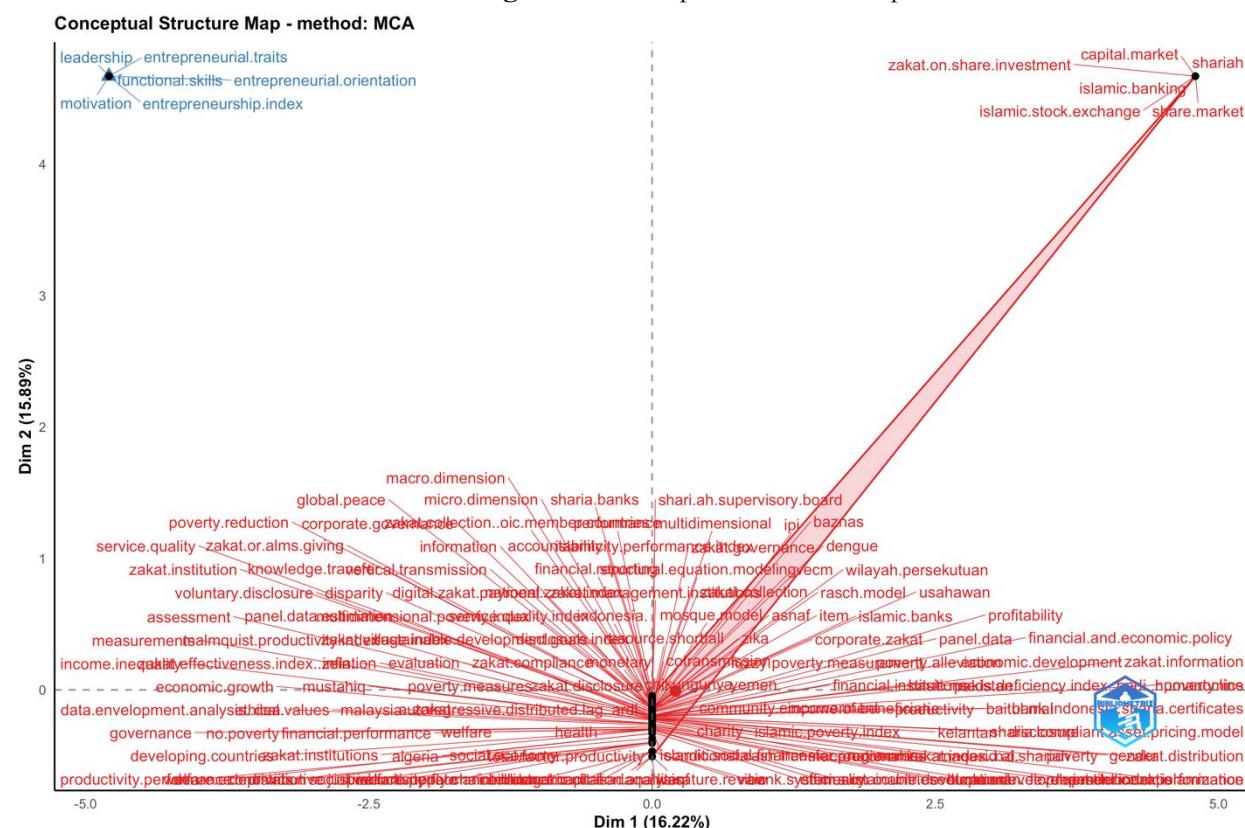<p align="center">**Figure 9:** Thematic Map</p>

The following discussion analyzes the thematic map based on density and centrality. These results are obtained from a semi-automated algorithm by reviewing the titles of all research object references with the addition of relevant keywords and the author's keywords so that the results can capture more profound variations.

The top right quadrant is the motor theme quadrant characterized by high density and centrality. Themes in this quadrant must be developed and studied in future research. For zakat index research, no article appears in this quadrant. Furthermore, the upper left quadrant (niche theme) shows specific and rare themes with high development themes characterized by high density but low centrality. The themes in this quadrant
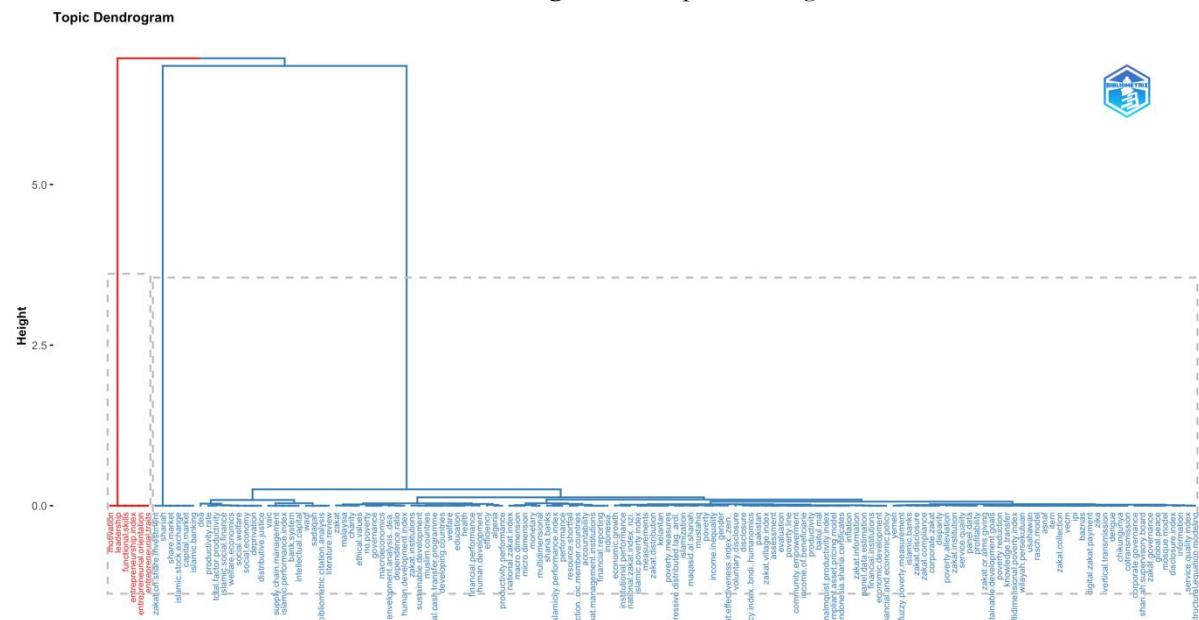
are Islamic banks, financial performance, Yemen, charity, disclosure, ethical values, voluntary disclosure, human development, and Islamic social finance.

Next, in the bottom left quadrant are emerging or declining themes that have been used for a long time but are experiencing a downward trend marked by low centrality. No themes appear in this quadrant. Furthermore, the lower right quadrant is a basic theme of high centrality. Still, low density, the themes that appear are zakat institution, service quality, zakat, Malaysia, poverty, poverty alleviation, efficiency, economic growth, data envelopment analysis (DEA), dea, fuzzy poverty measurement, and income inequality.

Conceptual Structure Map

Figure 10: Conceptual Structure Map

This study also describes the conceptual or contextual structure map of each word that often appears in research papers themed zakat index by dividing it based on mapping the relationship between one word and another through area mapping. Each word is placed according to the Dim 1 and Dim two values so that there is a mapping between words whose values are similar (Marlina et al., 2021).

In this research, there are two parts of the area, with each area colored red and blue. The area contains words that are related to each other. Based on Figure 10 above, the red area shows more words included in it. Thus, this figure shows that many research papers are related to the words listed in this area.

Topic Dendogram

Figure 11: Topic Dendogram

A dendrogram tree diagram shows the most used topics, their relationship with other issues, and the classification of those topics depicted in different colors. The dendrogram representation can be used in various contexts, such as in hierarchical clustering, where it describes the distribution of relationships between elements in the group. This grouping is also organized to consider the height of the coordination lines between topics and between clusters (Marlina et al., 2021).

The diagram in Figure 11 above shows that on the zakat index theme, there are two topic classifications: topics in red and those in blue. Each cluster is divided into several sub-clusters, and so on until the subject is used. Topics in red-colored groups have less division than in blue-colored groups.

Collaboration Network

Figure 12: Collaboration Network

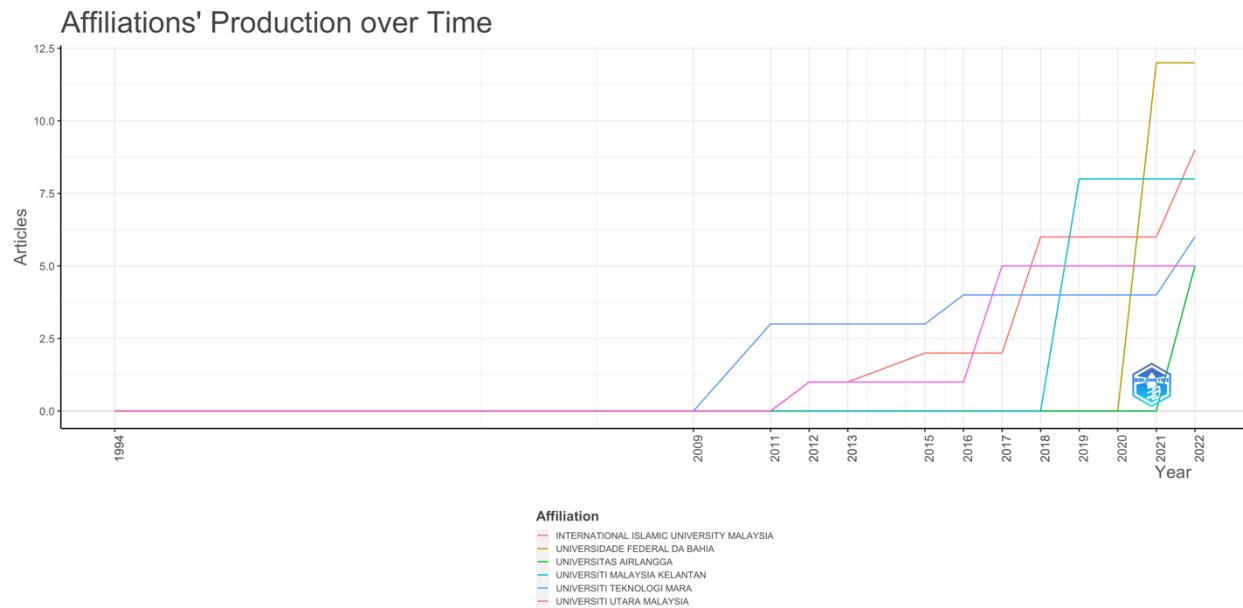In Figure 12 above, we can see some of the authors' names. The relationship is shown by the group of color and line similarities between one name and another. The size of the dot indicates the number of

publications published by each author on this theme. The output results in the figure above show that this theme has 14 clusters of author cooperation. In this theme, each author cooperates with at least two authors.

The largest cluster is colored green, which shows the collaboration between 6 authors. The authors in the group are Al-Homaidi EA, Tabash MI, Ahmad A, Al-Matari EM, Allamy K, Anagreh S.

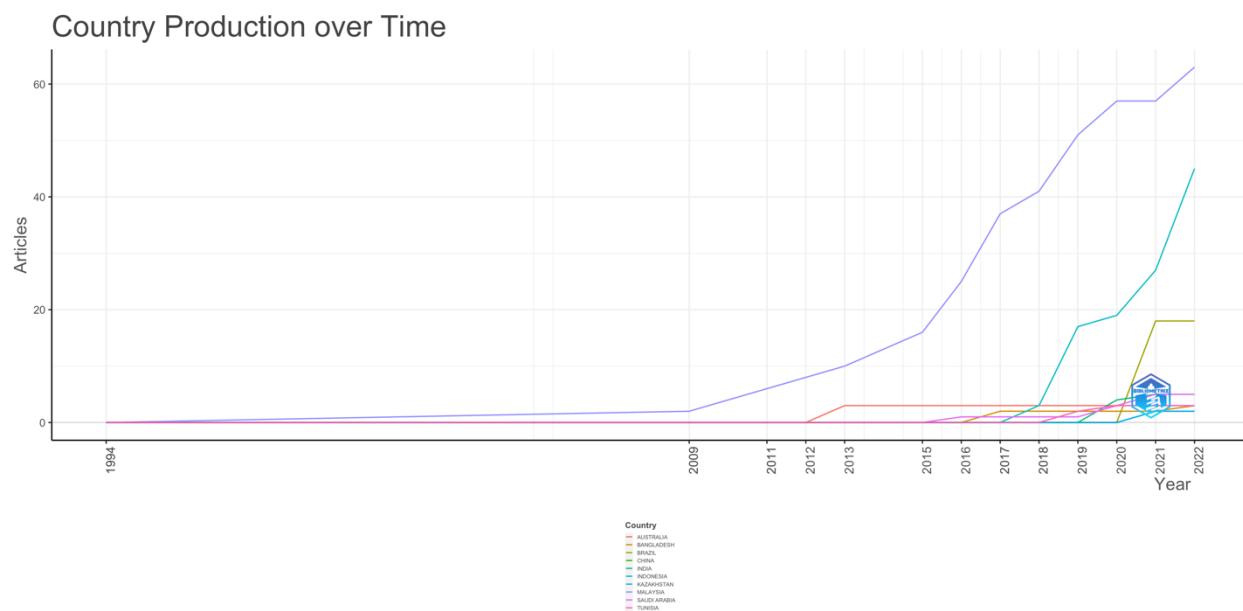**Affiliations' Production Over Time**
Figure 13: Affiliations's Production Over Time

Furthermore, the output in the figure above shows a graph of the development of author affiliation in the zakat index theme. The first zakat index paper theme was by Vasaar College in 1994. Over time, Universiti Teknologi Mara published three articles in 2011. The study showed that Universiti Teknologi Mara

was the first and most productive affiliation, with 42 published documents, followed by International Islamic University Malaysia with 41 published documents, and Universiti Utara Malaysia occupied the third rank with 32 papers.
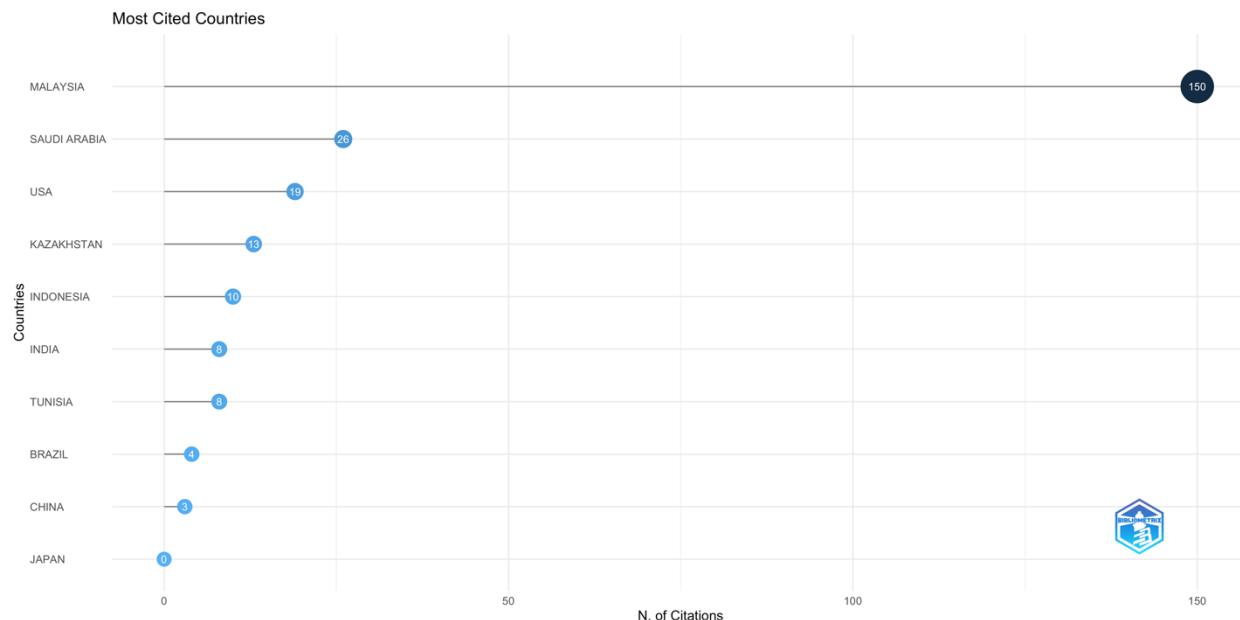
Country Production Over Time

The picture above shows the country with the most document production on the zakat index theme. Malaysia ranks as the first most productive country on the zakat index theme, with a complete publication of 373 documents. In the second position is Indonesia, with a comprehensive publication of 111 papers. In the third position is Brazil, with a complete publication of 36 documents.

Most Cited Countries

The last discussion analyzes the country with the highest number of citations. In the figure above, the most cited country regarding the zakat index, with a total of 150 citations, is Malaysia which is also the country that publishes the most documents. The second most cited country is Saudi Arabia, with 26 citations; the next is the USA, which has been mentioned 19 times.

FINDINGS

The majority of zakat index research focuses on the effectiveness of zakat institutions in alleviating poverty, according to the overall findings of this study. Many research findings demonstrate that, after zakat and Malaysia, poverty alleviation is the most frequently used term. The functioning of zakat institutions is intimately tied to and dependent on the management's organization of the zakat program (Widiastuti et al., 2018). Hence, the zakat index is frequently applied to zakat-related studies.

There are several forms of zakat index used as a tool to measure the performance of zakat institutions, namely the Basic Needs Deficiency Index (BNDI) is the first publication that explains the concept of zakat index (BNDI). BNDI is designed to measure the deficiency and effectiveness of zakat as one of the various items of government expenditure in Pakistan to alleviate poverty (Abdullah et al., 2015). Abdullah (2017) creates a zakat efficacy index to measure how the government's budget allocation affects zakat recipients' well-being. Noor et al.,

(2015) also explain creating an institutional zakat performance measure. The zakat index examines zakat institutions' input, procedure, output, and result. Indonesian research has expanded. Beik (2009) examined the effects of zakat using BPS poverty measurements like the poverty depth index, poverty severity index, and poverty severity index. CIBEST spiritual considerations boosted this analysis (Beik & Arsyianti, 2016). Nurzaman (2017) also modified the HDI to quantify mustahik households' welfare. Furthermore, there is the National Zakat Index, the most comprehensive measurement tool available in Indonesia, covering two dimensions, namely the macro and micro dimensions, so that the calculation can be comprehensive and reflect the performance of zakat institutions more comprehensively (BAZNAS, 2017).

This study also discovered that research on index zakat with case studies in Malaysia is mostly discussed for a number of reasons. According to state-issued rules, Zakat is already obligatory in Malaysia. The neglect of paying Zakat is a punishable offense (WIRA, 2019). Based on this mandatory regulation, the management of zakat in Malaysia is more effective than in Indonesia (Purwatiningsih & Yahya, 2020), since the more the amount of regulation, the greater its impact on zakat payment (Munandar et al., 2019). Second, in 1991, the management of zakat in Malaysia was initially delegated to the Centre for Zakat Collecting (PPZ) of the communal region. This is a sort of privatization of zakat

institutions that primarily tries to enhance the institution's image by incorporating and implementing business values. Privatization of zakat institutions is intended to maximize the efficiency and efficacy of zakat fund administration (Razimi et al., 2016). Therefore, research related to the zakat index or performance measurement tool of zakat institution in Malaysia continues to be conducted because regulation, management system, effectiveness, and efficiency is better than in other countries.

Poverty alleviation through zakat programs, one of the components in the performance assessment of zakat institutions, is a topic often discussed in this research. The current zakat distribution programs can alleviate poverty and reduce income inequality among the observed zakat recipients. This study also indicated that spiritual guidance and regular help from BAZNAS (Badan Amil Zakat Nasional) officers are statistically significant variables that influence the rise in monthly household income and spirituality (Ayuniyyah et al., 2018). Another study revealed four sharia tools for implementing the proposed scheme: musharakah, mudharabah, zakat, and waqf, and found that the proposed sharia tools can be utilized and sustainable in microfinance projects in the Nigerian context (Alaro & Alalubosa, 2019). This study found a strategy to optimize zakat by improving governance and information systems in digitalized zakat institutions. In addition, the information system of the mustahik and muzak database needs to be improved to optimize the collection and distribution of zakat (Santoso, 2019). Therefore, another main thing that needs to be the focus of zakat index development is research and application of the latest technology to improve its products and services, considering that it has entered industry 4.0, where technology has become a critical need for society.

CONCLUSION

The study was conducted to determine the evolution of index zakat research between 1994 and 2022. The 51 documents in this study demonstrate that research on index zakat has risen annually. Throughout the research, Al-Homaidi EA, Tabash MI, and Wahab NA frequently studied this topic. Nevertheless, this study's most often utilized terms are zakat, Malaysia, and Poverty. Lastly, the most recent trends include economic growth, financial performance, and zakat. So, the study on index zakat is expanding and is inextricable from research on zakat itself. In light of the accelerating growth of zakat institutions in Indonesia, it is necessary to advance this area of research consistently.

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