



## **Accountability in Zakat Institutions: A Bibliometric Analysis and Systematic Literature Review**

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### **ABSTRACT**

This study conducted a bibliometric analysis and systematic literature review (SLR) of scholarly literature on accountability in Zakat institutions, identifying future research directions. Data were retrieved from the Scopus and Web of Science (WoS) databases and limited to articles. Analysis was performed using VOSviewer and content analysis. The number of articles on accountability issues in zakat institutions compared to zakat literature is limited, with Indonesia and Malaysia being the most productive countries and England the most influential. Research on accountability in zakat institutions is categorised into four clusters, with varied practices observed. Accountability is primarily understood through perspectives of accounting, reporting, and disclosure, as well as dual accountability to God and humans and quantitative survey approaches. This analysis reveals the need for further research on accountability in the context of zakat institutions.

**JEL Classification:** M41, M42

**Keywords:** Bibliometric analysis; Systematic literature review; Zakat; Zakat institutions; Accountability

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*Article history:*

Received: 10 October 2024

Accepted: 7 April 2025

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DOI: <http://doi.org/10.47836/ijeam.19.1.03>

© International Journal of Economics and Management. ISSN 1823-836X. e-ISSN 2600-9390.

## INTRODUCTION

Zakat, as one of the critical instruments in Islam, serves a dual role as both a social and financial tool aiding mustahik (zakat recipients). Implementing the zakat system is a significant step in reducing poverty among Muslims. Its crucial role extends beyond social aspects and is also highly relevant to societal and national development. With proper management, zakat can effectively enhance economic, political, and social welfare (Alshater et al., 2021). Efforts to manage zakat effectively are influenced not only by regulatory decisions but also by academic discussions on the subject. The publication of research on zakat by scholars has become a crucial contribution to the development of zakat and has sparked other researchers' interest in expanding the growing zakat literature. Several bibliometric analysis studies of the academic papers on zakat, for example, Alshater et al. (2021), Khalifah et al. (2024), Wahyudi et al. (2022), Apriliyah and Arifianto (2022), and Handoko et al. (2022), have reported a growing trend of zakat research with various important topics of concern. Among others, accountability emerged as one of the central themes of zakat, which indicates the significance of the accountability issue in the context of zakat management (Akhter et al., 2023; Alshater et al., 2021; Wahyudi et al., 2022).

The concept of accountability for religious charitable institutions, including zakat institutions, is crucial as it significantly impacts their legitimacy, sustainability, and public trust, ultimately influencing zakat payments and the ability to achieve their mission of distributing aid to mustahik (Yasmin and Ghafran, 2019; Sawmar and Mohammed, 2021; Wahab and Rahman, 2011; Zakiy et al., 2023). However, grasping the concept of accountability can be complex and challenging due to its diverse manifestations across different contexts. Much like a chameleon, it evolves and adapts to different scenarios, resulting in unique interpretations for each individual (Mulgan, 2000; Sinclair, 1995). While accounting and accountability have a strong connection, accounting practices do not invariably equate to accountability (Laughlin, 1990). In charitable organisations like zakat institutions, accountability demands are heightened due to complex stakeholder relationships (O'Dwyer and Unerman, 2007, 2008; Unerman and O'Dwyer, 2006). Consequently, evaluating research on accountability in zakat institutions is essential not only to enhance literature in this field but also to foster better understanding and improve practice of accountability.

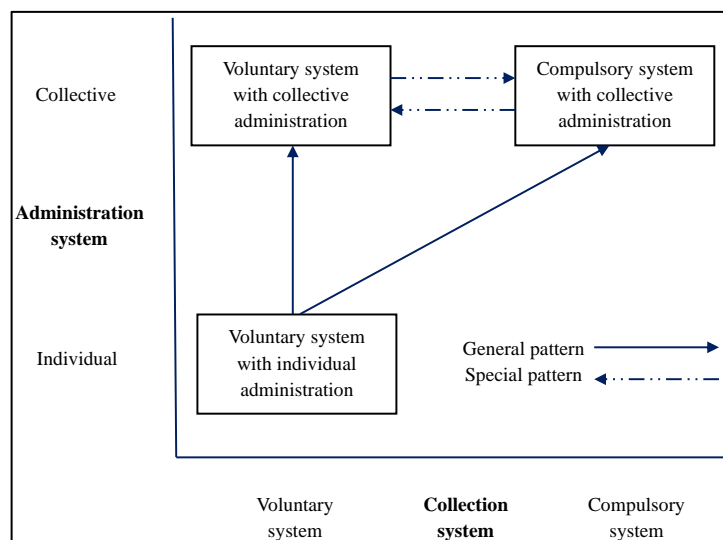
Although several studies have focused on bibliometric analysis in zakat research, there are still significant gaps for further research, especially regarding the topic of accountability which has not been explored in depth by previous research. This study differs from previous studies in several aspects. First, this research specifically focuses on accountability to address the gap in bibliographic literature on zakat. Second, this study employs both bibliometric analysis and a systematic literature review simultaneously. The use of SLR in the analysis aims to provide a richer understanding of the article's content, including the theories and concepts of accountability utilised and the methods applied—an exploration that quantitative analysis cannot achieve. Third, it utilises two reputable databases, Scopus and Web of Science (WoS), and incorporates more detailed keywords in article searches. Fourth, this research standardises the keywords, a practice that was rarely explored in previous research. Keyword standardisation can enhance research quality by promoting consistency, improving data retrieval, and addressing variability in prior studies (Handoko et al., 2022). Therefore, the research aims to identify the main areas of current research on accountability in zakat institutions and suggest future research directions. The research addresses the following three research questions (RQ):

- RQ1: What is the current publication trend in accountability for zakat institutions (year, journal, subject area, author, article, institutions, and country)?
- RQ2: What is the intellectual structure of current research on zakat accountability (methodological choice, research streams, and theoretical grounding or accountability concepts)?
- RQ3: What are the future research directions for accountability in zakat institutions?

This paper is structured as follows: Section 2 contains a literature review; Section 3 explains the methods used; Section 4 presents the results and discussion as well as future research topics; and Section 5 provides conclusions, limitations, and suggestions.

## REVIEW OF LITERATURE

Accountability can be defined as a social relationship between actors, where one actor (the accountant), whether an individual or an organisation, is obligated to explain and justify their actions and results to another actor (the accountee) (Bovens, 2007; Ebrahim, 2005; Unerman and O'Dwyer, 2006). The definition becomes clearer when the three key elements of accountability are recognised: 'accountability to whom,' 'accountability for what,' and 'how accountability is enacted' (Bovens, 2007). As a social practice, the understanding of accountability is constructed by how the concept is applied and observed in various social contexts. One intriguing context for analysis is the administration of zakat, which varies across countries. It is crucial to understand to whom zakat institutions are accountable, what they must be accountable for, and how this accountability is practices. Generally, two primary forms of zakat administration are depicted in Figure 1. The first is a compulsory system, where the state has complete authority, as seen in Saudi Arabia, Libya, Yemen, Pakistan, Malaysia, and Sudan. In this system, there are legal sanctions for non-payment. The second is a voluntary system, allowing for zakat administration by the state, religious authorities, or civil society, as in Indonesia, Bangladesh, and South Africa. Here, there are no legal sanctions for non-payment, and management often falls to NGOs (Hoque et al., 2015; Wibisono, 2016).



Soucre: Wibisono (2016)

Figure 1 Zakat Administration System

To establish an effective zakat management system, the Central Bank of Indonesia (BI), the National Zakat Agency of Indonesia (BAZNAS), and the Islamic Research and Training Institute - Islamic Development Bank (IRTI-DB) have formulated zakat core principles (ZCP), categorised into six areas: legal foundation, supervision, governance, intermediary function, risk management, and shari'ah compliance. The World Zakat Forum (WZP), now known as the World Zakat and Wakaf Forum (WZWF), encourages its member countries to adopt these principles as guidelines. With these principles in place, zakat management is expected to rely not only on political support (government regulations) but also on systematic work procedures (Bank Indonesia - FE UII, 2016). These core principles promote accountability by establishing a structured approach to governance, oversight, risk management, and compliance with ethical standards.

Regardless of the payment system and the government's role in zakat administration, accountability is an important aspect of zakat governance practices for maintaining trust and gaining organisational legitimacy (Abdul-Rahman and Goddard, 1998; Frink and Klimoski, 2004). Therefore, it is not surprising that accountability is increasingly becoming a concern for zakat researchers, as it reflects their efforts to investigate and understand more deeply how accountability is perceived and implemented by zakat institutions. Consequently, the evaluation of accountability studies within zakat institutions is imperative to review previous research discussions and identify future research needs. Bibliometric analysis and systematic literature reviews serve as valuable tools for conducting this evaluation.

Several evaluations of zakat studies have been conducted, some utilising only bibliometric analysis or systematic literature review, while others employed both simultaneously. For example, Alshater et al. (2021) utilised the Scopus database with the keywords “zakat” and “zakah” in the article titles, identifying 224 related articles. They found that discussions on zakat often revolve around religion, the institutional framework, poverty alleviation, and zakat distribution. Similarly, Khalifah et al. (2024) evaluated zakat publications from their inception, discovering 632 documents published between 1964 and 2021. The theme of zakat institutions and collections gained popularity from 2010 to 2021 and is expected to continue growing. Additionally, Malaysia, Indonesia, and Pakistan have emerged as research models for zakat development.

Apriliyah and Arifianto (2022) employed bibliometric techniques and systematic literature reviews to uncover prevalent themes like poverty alleviation, zakat compliance, and zakat distribution. They focused on zakat articles indexed by Scopus from Q1, Q2, and Q3 between 2009 and 2020. The non-standard use of the keyword “zakat” during searching, analysis, and visualisation can affect the acquisition of documents and the interpretation of the relationship between the zakat word and other keywords. In contrast, Handoko et al. (2022) standardised keywords before visualisation, albeit still using the Scopus database, highlighting themes related to education, performance, development of micro, small, and medium enterprises, and zakat compliance.

Despite extensive bibliometric analysis of zakat, limited research specifically focuses on accounting issues, particularly the accountability of zakat institutions. Several articles have evaluated the zakat accounting literature. For example, Uyob (2020) evaluated 35 articles from the Scopus and Google Scholar databases. Publications of zakat accounting research have continued to increase since 2011. Although these studies are useful in identifying key trends and gaps, they do not provide direction for future research topics. Furthermore, Firmansyah and Rahmani (2022) used published documents from the dimensions.ai database. With the keyword “zakat accounting”, they collected 210 articles published from 1994 to 2022. They found that the latest topics in zakat accounting articles were alms, accountability, quality, and development. According to them, the development of zakat accounting and financial reporting must continue to be improved as a means of accountability for zakat institutions.

Taqi et al. (2022) specifically examined 113 articles on the theme of zakat audits from various scientific journals and other sources. This research contributes to strengthening the accountability of zakat institutions to increase public trust through audits. Finally, Rusdianto (2022) used the SLR method to evaluate zakat accounting research publications between 2009 and 2019. From this search, 70 articles were obtained. Six general themes were identified, namely the effects of accounting information, governance of zakat institutions, performance evaluation of zakat institutions, zakat management in business, audits, and other issues. Although these four studies do not use reputable databases or more precise keywords, in generale they have provided a better understanding of the topic. This research stands out from previous studies by emphasising accountability in zakat institutions, utilising two reputable databases, standardising keywords, and providing suggested topics for further research based on keyword analysis and SLR.

## RESEARCH METHODOLOGY

This research combines quantitative and qualitative approaches. The quantitative approach involves bibliometric analysis of the literature being evaluated, while the qualitative approach is conducted through a systematic literature review (Apriliyah and Arifianto, 2022). Data for this study were retrieved on January 31, 2024, from the Scopus and WoS databases, which are two reputable and primary sources for social sciences research (Ainol-Basirah and Siti-Nabiha, 2023; Wang et al., 2024). By utilising both databases, researchers can ensure comprehensive coverage of the research topics. The search process was systematically conducted for journal articles related to accountability within the institutional framework of zakat. Table 1 shows that using search techniques like “title, abstract, and keywords” (Scopus) alongside “topic search” (WOS) facilitated the retrieval of more studies relevant to accountability in zakat institutions. In Scopus, the “topic search” (WOS) looks for titles, abstracts, and keywords. The Scopus search technique focuses on the most relevant parts of the documents, ensuring that the results align closely with the user's query. Meanwhile, the WoS search technique includes additional fields, such as author keywords and indexed terms, allowing for a broader retrieval of relevant literature. Thus, these two search techniques complement each other. The specific

keyword "accountabilit\*" (employing truncation to encompass various forms of the term "accountability" simultaneously) was combined with "zakāt OR zakāh OR zakat OR zakah." These four forms of words are widely used in global publications. Additionally, the term "Islamic charity OR Muslim charity OR Muslim NGO" was used to denote zakat or organisations managing zakat, especially in non-Muslim countries.

Table 1 Systematic searching technique

Databases	Search string	Results
Scopus	TITLE-ABS-KEY(("accountabilit*") AND ("zakāt" OR "zakāh" OR "zakat" OR "zakah"))	36 documents
	TITLE-ABS-KEY(("accountabilit*") AND ("islamic charity" OR "muslim charity" OR "islamic ngo" OR "muslim ngo"))	10 documents
Web of Science (WoS)	TS(("accountabilit*") AND ("zakāt" OR "zakāh" OR "zakat" OR "zakah"))	19 documents
	TS(("accountabilit*") AND ("islamic charity" OR "muslim charity" OR "islamic ngo" OR "muslim ngo"))	4 documents

The data selection process, using the Preferred Reporting Items for Systematic Reviews and Meta-Analyses protocols (PRISMA-P), was carried out in four stages: searching, screening, appraisal for eligibility, and inclusion (Bahri et al., 2022). Metadata from Scopus yielded 46 documents in CSV dataset format, while WoS yielded 23 documents in Excel format, totalling 69 documents. The initial screening process removes books, book chapters, and conference papers or proceedings. After that, duplicate records of the total results are removed. The next step is to assess articles that are suitable for analysis by excluding review articles, editorials, and errata. Articles that were not relevant to the research topic were also excluded, such as in the context of waqf institutions, Islamic banks, and Muslim schools. Figure 2 explains the entire process of selecting articles for this research. The 24 articles in total (13 articles indexed by Scopus only and 11 articles indexed by Scopus and WoS) were then examined in this study.

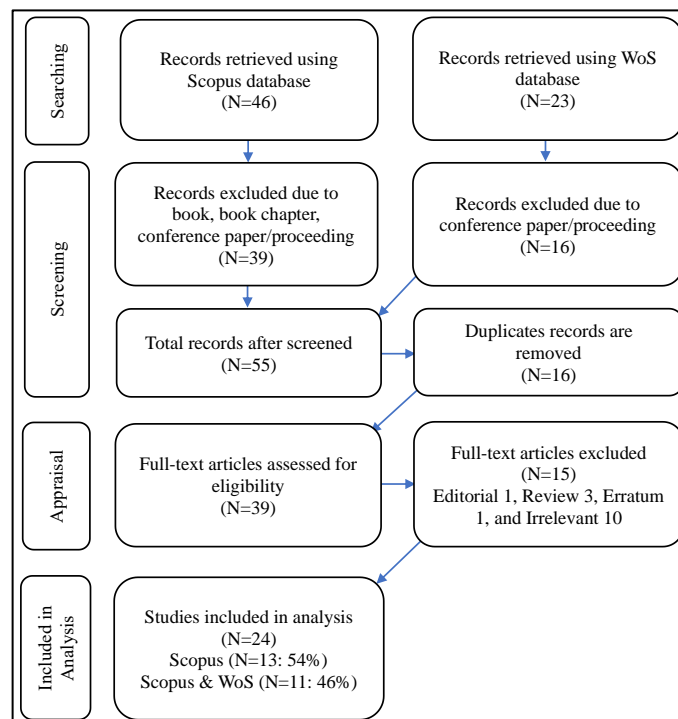


Figure2 Flow diagram of the study

This study assessed consistency and reliability, noting issues such as the lack of uniformity in the names of countries, institutions, author keywords, and more. For example, “Universiti Teknologi MARA”, “University Teknologi MARA, “Universiti Teknologi Mara”, and “MARA University of Technology” were standardised to “Universiti Teknologi MARA”. The study also standardised data related to keywords that sometimes appeared in singular or plural forms, abbreviations, or other variations. This standardisation is necessary to ensure the accuracy of the results (Handoko et al., 2022). For instance, the keywords “zakah”, “zakat”, “zakāh”, and “zakāt” were consolidated into “zakat”, while “zakat institution”, “zakat institutions”, “zakat management institutions”, and “zakat management organisation” were merged into “zakat institutions”.

This research adopts the analysis techniques of Apriliyah and Arifianto (2022) and Azizah et al. (2023). Bibliometric analysis was performed using VOSviewer and Excel software. Then, for qualitative analysis, a systematic literature review using content analysis. The reliability and validity of the analysis are ensured through consistent data sources and standardised metrics, emphasising adherence to guidelines, clear research questions, and comprehensive search strategies. Together, these methodologies provide a robust framework for evaluating the scientific literature.

## RESULTS

### Publication Trend in Zakat Accountability Research

#### Yearly Trends and Characteristics of the Journal and Subject Areas

Figure 3 illustrates the year-wise publication trend. Although the first publication on zakat in the Scopus database dating back to 1964—more than half a century ago—with continued increasing interest (Khalifah et al., 2022; Apriliyah and Fianto, 2022), studies specifically focusing on accountability issues within both Scopus and WoS databases were only discovered in 2014. Analysis findings indicate that accountability publications have not shown a significant increasing trend. The peak number of publications over the last 10 years was observed in 2020, with only six articles—a surprising observation given the growing number of zakat publications, which often emphasise the crucial role of accountability in ensuring good governance and maintaining societal trust (Akhter et al., 2023; Alshater et al., 2021; Sawmar and Mohammed, 2021; Wahab and Rahman, 2011; Wahyudi et al., 2022). In contrast, the number of articles on accountability within zakat institutions remains limited.

The initial article that emerged was titled “Communicated Accountability by Faith-Based Charity Organisations”, authored by Yasmin et al. (2014) and published in the *Journal of Business Ethics* (Springer). Although the term “zakat” is mentioned only once, the concept of 'Islamic charity' in the article encompasses both zakat and alms managed by the Muslim Charity Organisations (MCOs) in the UK. As stated in an interview excerpt cited in the article: “We send all our donors a report every year, usually around Ramadan [the fasting month], because at that time, most of them donate money and pay zakah....”.

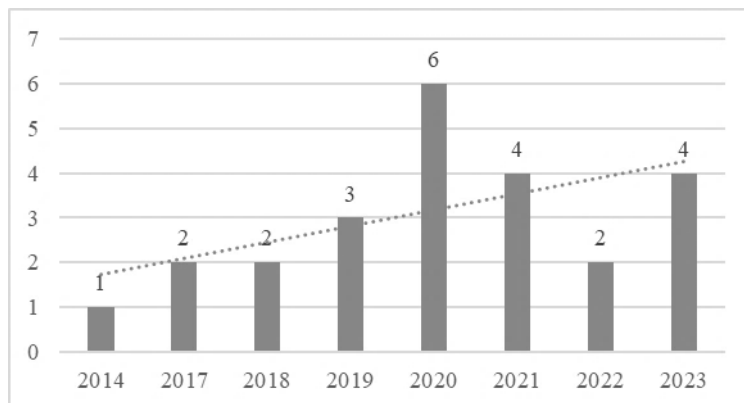


Figure 3 Yearly distribution of articles published on zakat accountability

In the case of journal publications, articles are spread across several journals. The 24 articles found were published in 22 different journals. The *Journal of Islamic Accounting and Business Research* (JIABR) and the *Journal of Advanced Research in Dynamical and Control Systems* (JARDCS) each has 2 articles, while the other journal has 1 article. Among the 10 journals indexed by WoS, 4 journals are included in Social Sciences Citation Index (SSCI), 1 journal is included in Sciences Citation Index (SCI), and 5 other journals are included in Emerging Sources Citation Index (ESCI). SSCI and SCI are WoS's core indices in social and natural sciences, while ESCI provides a platform for emerging journals to gain exposure and recognition. Furthermore, 8 of the 22 listed journals are no longer indexed by Scopus, with 4 journals outside business, management, and accounting subject areas. Additionally, 14 more journals are categorised into various levels

of the Scopus index: 5 journals are indexed in Q1, 2 journals in Q2, 4 journals in Q3, and 2 more journals in Q4. Q1 has better quality and impact than the lower quartiles.

These findings indicate that research on zakat accountability has been published in reputable journals, although the papers are still limited. The suitability of the article theme to the journal subject, editorial quality, and adequate peer-review processes are important considerations in the indexation of prestigious journals to ensure that these journals meet high-quality standards and are relevant to the scientific community they serve.

### ***The Most Productive Authors, Institutions, and Countries***

Table 2 presents the findings regarding the most productive authors, institutions, and countries. There are a total of 65 authors affiliated with 38 institutions across seven different countries. Yasmin S. is the most prolific author with 4 articles, followed by Haniffa R. with 3 articles. The two institutions that stand out as the most productive are Heriot-Watt University and International Islamic University Malaysia, each having produced three articles. In terms of countries, Indonesia emerges as the most productive with 11 articles, followed by Malaysia with 9 articles and the United Kingdom with 4 articles.

Table 2. The most productive authors, institutions, and countries

No	Author	Docs	Institutions	Docs	Country	Docs
1	Yasmin S.	4	Heriot-Watt University	3	Indonesia	11
2	Haniffa R.	3	International Islamic University Malaysia	3	Malaysia	9
3	Ghafran C.	2	UIN Syarif Hidayatullah	2	United Kingdom	4
4	Nelson S.P.	2	Universitas Airlangga	2	Oman	1
5	Obid S.N.S.	2	Universiti Sains Islam Malaysia	2	Switzerland	1
6	Saad R.A.J.	2	Universiti Teknologi MARA	2	Thailand	1
7	Sapingi R.	2	Universiti Tenaga Nasional	2	Vietnam	1
8	Sawandi N.	2	Universiti Utara Malaysia	2		
9			University of Manchester	2		
10			University of Sheffield	2		

Although Yasmin S. has four articles, the institutions listed are different. As a result, Heriot-Watt University, which became Haniffa R.'s institution, emerged as the most productive institution. Yasmin S., Haniffa R., and Ghafran C. have collaborated to produce a publication on the accountability of Muslim charities in the United Kingdom. Indonesia and Malaysia, as countries with predominantly Muslim populations, are at the top of the list, showing their commitment to developing zakat instruments. Interestingly, the United Kingdom is ranked third due to the presence of Muslims who have migrated to the country to study, work, and conduct research. Even though the number of Indonesian and Malaysian publications is high, the quality of Indonesian and Malaysian publications has minimal impact compared to articles from the UK, except for a few articles. This motivates researchers from both countries to prioritise quality over quantity in order to increase competitiveness (see tables 3 and 4).

### ***The Most Influential Authors and Articles***

Tables 3 and 4 list the most influential authors and articles based on citations. The most influential authors are Yasmin S. (78 citations), Haniffa R. (67 citations), and Hudaib M. (41 citations). Yasmin et al. (2014) collaborated to write an article entitled "Communicated Accountability by Faith-Based Charity Organisations," published in the Journal of Business Ethics (Springer Netherlands), which is the most cited article with a total of 41 citations. Yasmin et al. (2014) explored the accountability of Muslim and Christian philanthropic institutions through trustee reports based on Stewart's (1984) ladder of accountability.

Table 3 The most influential authors based on citations

No	Author	Affiliation	Country	Docs	Cites
1	Yasmin S.	University of Manchester	United Kingdom	4	78
2	Haniffa R.	Heriot-Watt University	United Kingdom	3	67
3	Hudaib M.	University of Glasgow	United Kingdom	1	41
4	Ghafran C.	University of Durham	United Kingdom	2	22
5	Fernando Y.	Universitas Bina Nusantara	Indonesia	1	22
6	Haron H.	Universiti Teknologi MARA	Malaysia	1	22
7	Wahyuni-TD I.S.	Universitas Andalas	Indonesia	1	22
8	Haslam J.	University of Sheffield	United Kingdom	1	11
9	Nahar H.S.	Sultan Qaboos University	Oman	1	7
10	Amalia E.	UIN Syarif Hidayatullah	Indonesia	1	5

The second most cited article with a total of 22 citations was “The effects of good governance and fraud prevention on the performance of zakat institutions in Indonesia: a Sharīah forensic accounting perspective,” written by Wahyuni-TD et al. (2021) and published in the International Journal of Islamic and Middle Eastern Finance and Management (Emerald Group Publishing Ltd.). This article investigates the influence of good governance principles on the performance of zakat institutions using stakeholder theory. Yasmin and Haniffa's (2017) article, titled "Accountability and narrative disclosure by Muslim charity organisations in the UK," is the third most cited article, with a total of 15 citations. It was published in the Journal of Islamic Accounting and Business Research (Emerald Group Publishing Ltd.). This article aims to explore a narrative disclosure by MCOs in the UK. Table 4 presents the nine articles with the highest citations. Interestingly, the top articles do not directly address zakat as a main topic of accountability. However, zakat is only one of the Islamic charities managed by MCOs.

Table 4 The most influential articles based on citations

No	Author (Year)	Title	Journal	Cites
1	Yasmin S et al. (2014)	Communicated Accountability by Faith-Based Charity Organisations	Journal of Business Ethics	41
2	Wahyuni-TD et al. (2021)	The effects of good governance and fraud prevention on performance of the zakat institutions in Indonesia: a Sharī'ah forensic accounting perspective	International Journal of Islamic and Middle Eastern Finance and Management	22
3	Yasmin and Haniffa (2017)	Accountability and narrative disclosure by Muslim charity organisations in the UK	Journal of Islamic Accounting and Business Research	15
4	Yasmin et al. (2021)	Centre-staging beneficiaries in charity accountability: Insights from an Islamic post-secular perspective	Critical Perspectives on Accounting	11
5	Yasmin et al. (2018)	Exploring de-facto accountability regimes in Muslim NGOs	Accounting Forum	11
6	Nahar (2018)	Exploring stakeholders' views on a corporatized zakat institution's management performance	International Journal of Ethics and Systems	7
7	Amalia (2019)	Good governance for Zakat institutions in Indonesia: A confirmatory factor analysis	Pertanika Journal of Social Sciences and Humanities	5
8	Boonyamanond and Chaiwat (2020)	Investigating zakat payment of Tahi Muslims	Journal of Islamic Monetary Economics and Finance	5
9	Sawandi et al. (2017)	Zakat accountability practices: Case study of zakat institution AA	International Journal of Economic Research	3

## Intellectual Structure of Zakat Accountability Research

### Methodology Choice

Table 5 provides an overview of the research methods employed by researchers. Quantitative survey methods are widely used in research to investigate the influence of governance, accountability, and transparency on zakat trust and compliance. This method was discovered in the studies of Wahyuni-TD et al. (2021), Nahar (2018), Boonyamanond and Chaiwat (2020), Roziq et al. (2021), Bulutoding et al. (2020), Yusrawati et al. (2022), Febriandika et al. (2023), and Noviana et al. (2020). Although these methods provide a limited investigation of zakat institution accountability practices, they underscore the importance of accountability for institutional legitimacy and sustainability. Another method used is quantitative content analysis to explore the disclosure of zakat institutions by Yasmin and Haniffa (2017), Yasmin et al. (2014), and Sawandi et al. (2019). Qualitative research methods are considered more suitable for understanding zakat institutions' complex accountability practices through field-based scientific inquiry. Some studies employ case study approaches (Hamid et al., 2020; Sawandi et al., 2017; Yasmin et al., 2018), ethnography (Schaeublin, 2020), and qualitative content analysis (Sapingi et al., 2020, 2023). These methods prioritise the gathering of primary data, such as interviews, observations, and field documentation. Unfortunately, qualitative methods are still rarely used compared to quantitative methods in this context.

Table 5 Research method used in research

No	Research methods	Papers
1	Case study	Sawandi et al. (2017), Hamid et al. (2020), and Yasmin et al. (2018)
2	Ethnography	Schaeublin (2020)
3	Qualitative content analysis	Sapingi et al. (2020, 2023)
4	Mixed method	Yasmin et al. (2014) and Sawandi et al. (2019) – interview and quantitative content analysis Amalia (2019) – interview and confirmatory factor analysis
5	Quantitative content analysis	Yasmin and Haniffa (2017)



**Research Streams Based on Keyword Analysis**

To see the most dominant research streams discussed, co-occurrence keyword analysis is used. Co-occurrence analysis links keywords as they appear in the same title, abstract, or keyword list. Popular keywords in 24 articles were seen in the strength of their relationship. The greater the value, the more research themes are available to the researcher. Figure 4 visualises the co-occurrence of the 71 keywords. The word “accountability” appears the most 11 times in the article, followed by “zakat institutions” (n=9), “zakat” (n=5), “governance” (n=4), “transparency” (n= 3), “disclosure” (n = 3), “case study”, “Muslim charities”, “non-profit organisations”, and “trust” two times each.

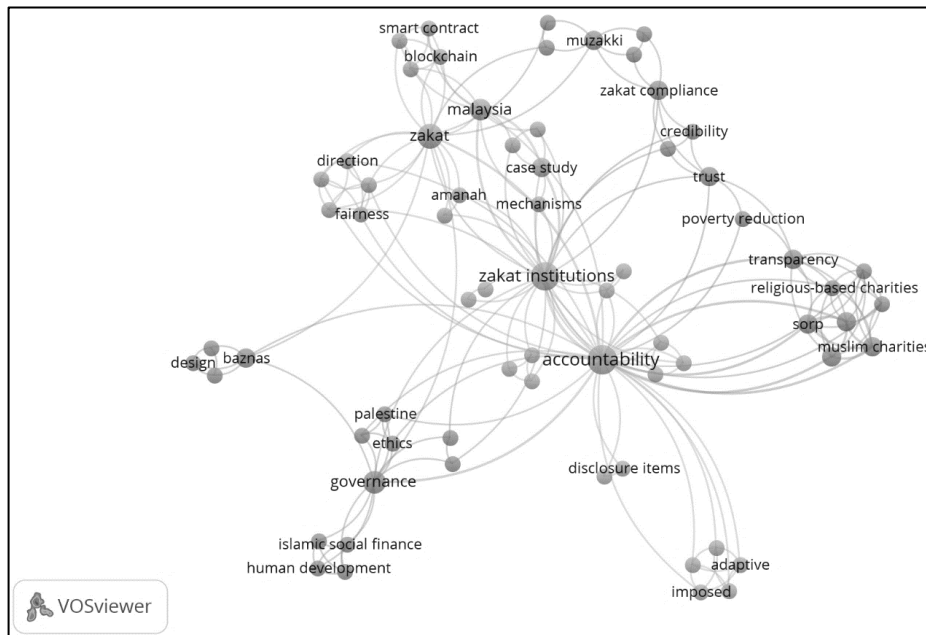


Figure 4 Co-occurrence map of keywords (Network visualisation)

Figure 4 then divides these keywords into four clusters, each of which has a distinct number of keywords. The colours in each cluster are used to symbolise the keywords. Table 6 presents a map of research streams based on keyword analysis.

Table 6 Mapping of research streams based on keyword analysis

Clusters	Research streams	Papers
<b>Red (19 items)</b>	Accountability through financial reporting and disclosure and the organisational performance of zakat institutions	Yasmin et al. (2018), Nahar (2018), Rini et al. (2021), and Sapingi et al. (2020, 2023)
<b>Green (18 items)</b>	Credibility and transparency of zakat management, trust, and zakat compliance	Yasmin et al. (2014), Yasmin and Haniffa (2017), Febriandika et al. (2023), Noviana et al. (2020), and Bulutoding et al. (2020)
<b>Blue (17 items)</b>	Accountability, organisational culture, legitimacy, and blockchain technology in managed zakat	Yasmin et al. (2014), Khairi et al. (2023), Hakim et al. (2019), Wahyuni-TD et al. (2021), and Sawandi et al. (2017, 2019)
<b>Yellow (14 items)</b>	Governance, human development, and digitalization of zakat management	Amalia (2019), Widiastuti et al. (2022), Yusrawati et al. (2022), and Schaeublin (2020)

**Theoretical Grounding/Accountability Concepts**

Table 7 summarises the theories or concepts used by researchers. Not all papers explain the theory or concept of accountability clearly. This study explores theories or concepts based on literature review sections and research findings. In Table 7, it is revealed that the widely used theory or concept of accountability based on Islamic beliefs is grounded in two relationships: accountability to God and humans (stakeholders). This concept was uncovered in a study by Yasmin et al. (2014), Yasmin and Haniffa (2017), Yasmin et al. (2021), Nahar (2018), Sapingi et al. (2023), and Hakim et al. (2019) and is frequently discussed in the domain of zakat institutions, which are rooted in Islamic principles. This accountability concept is based on the transcendental Islamic belief system, extending beyond the material world. In some literature, accountability to God is referred to as vertical accountability, while accountability to humans (stakeholders) is described as horizontal.

Conversely, other literature categorises accountability to God as transcendental, and accountability to humans is divided into vertical (e.g., to regulators) and horizontal (e.g., muzakki, beneficiaries, and other stakeholders). Other papers, besides examining accountability based on Islamic concepts, also integrate it with other relevant accountability frameworks when analysing their findings. For instance, they may incorporate Stewart's (1984) ladder of accountability (process, performance, programme, and policy accountability), a three-fold accountability framework (felt, imposed, and adaptive accountability), and other similar frameworks. Nevertheless, the traditional perspective of accountability, which revolves around accounting, financial reporting, and disclosure, remains predominant in research.

Table 7 Theoretical/concepts used in research

No	Theory/concept	Paper
1	Islamic accountability– dual connection (God and humans)	Yasmin et al. (2014), Yasmin and Haniffa (2017), Yasmin et al. (2021), Nahar (2018), Sapongi et al. (2023), and Hakim et al. (2019)
2	Accounting, reporting, and disclosure in ensuring accountability.	Yasmin and Haniffa (2017), Rini et al. (2021), and Sapongi et al. (2020, 2023)
3	Beneficiary accountability	Yasmin et al. (2021)
4	Financial/formal accountability and social/informal accountability	Sawandi et al. (2017, 2019)
5	Agency theory	Sapongi et al. (2023)
6	Stakeholder theory	Wahyuni-TD et al. (2021) and Nahar (2018)
7	Stewart's (1984) ladder of accountability (process, performance, program, and policy accountability)	Yasmin et al. (2014)
8	A three-fold accountability framework: felt, imposed, and adaptive accountability	Yasmin et al. (2018)
9	Governance; transparency, accountability, and organisational performance	Amalia (2019), Boonyamanond and Chaiwat (2020), Roziq et al. (2021), Bulutoding et al. (2020), Yusrawati et al. (2022), Febriandika et al. (2023), Noviana et al. (2020), and Zakiy et al. (2023)

## DISCUSSION

The findings indicate a trend to expand the study on accountability in the context of zakat institutions. Papers discussing the accountability aspects of zakat institutions in the Scopus and WoS databases are still very limited. In fact, publications about zakat in the Scopus database have existed since 1964, and as of 2021, there have been 462 papers (Khalifah et al., 2024). This seems paradoxical because accountability is a basic principle of the sustainability and legitimacy of zakat institutions. This idea should be one of the main priorities for scholars so that zakat management can continue to develop. In various bibliometric studies, Malaysia and Indonesia consistently lead in zakat publications (Alshater et al., 2021; Apriliyah and Arifianto, 2022; Handoko et al., 2022; Khalifah et al., 2024), reflecting similar trends in accountability research. Religious factors, institutional support (from government and universities), and local zakat practices contribute significantly to its productivity. These countries serve as important centres for zakat literature, engaging in strong collaborative efforts in a wide range of publications (Alshater et al., 2021). However, these countries still lag behind the UK in terms of citations, highlighting the importance for researchers in Malaysia and Indonesia to prioritise publication quality over quantity to increase scientific impact (Apriliyah and Arifianto, 2022).

Citations serve as crucial indicators of a publication's value and contribution. In this context, Yasmin's research has significantly advanced the study of accountability within zakat institutions and Islamic/Muslim NGOs involved in managing charitable funds, such as zakat. Furthermore, Yasmin's papers have been featured in esteemed accounting journals, showcasing the high calibre of their content, originality, methodology, and substantive contributions. These publications have catalysed the emergence of novel ideas, insights, and discoveries within this domain of inquiry. Most studies have utilised surveys to explore the impact of accountability on trust and legitimacy among muzakki. These surveys also looked into how accountability influences individuals' willingness to comply with zakat payments through zakat institutions. However, accountability can be vague in governance contexts, requiring more detailed methods to explain it effectively. Qualitative methods, such as case studies and ethnography, are better suited for understanding accountability practices in zakat institutions. Furthermore, many of the presented papers have limited theoretical references, and rely on the "Islamic conception of accountability" as a normative theory. Therefore, it is necessary to expand the theory of accountability to integrate it more effectively with Islamic values.

Sapingi et al. (2023) have integrated the concept of accountability in Islam with agency theory, positing that zakat institutions are primarily accountable to God in a transcendental sense, while also being accountable to donors and beneficiaries as secondary stakeholders. Similarly, Yasmin and Haniffa (2017) have linked the concept of accountability in Islam with the ACID identity framework (actual, communicated, ideal, and desired) to explore narrative disclosures made by Muslim charities in the UK. Wahyuni-TD et al. (2021) and Sawandi et al. (2017, 2019) employ stakeholder theory. In addition to formal financial accountability, Sawandi et al. (2017, 2019) also identify social accountability based on accounts and actions, such as updating information on websites and social media, and participating in the World Zakat Forum (WZF). Khairi et al. (2023) propose the use of digital technology and blockchain, along with information systems and data analytics, to enhance the transparency and accountability of zakat institutions. Additionally, Yasmin et al. (2021) emphasise the importance of focusing on beneficiaries, not just on donors and regulators.

Based on the findings of this study, further research on the accountability of zakat institutions is necessary to clarify their role within a complex ecosystem, especially in light of the rapid development of zakat. This growing complexity highlights the need for a deeper understanding of accountability in modern zakat institutions. Table 8 outlines potential future research directions, highlighting areas that remain underexplored.

Table 8 Future research directions

Future research agenda
<ul style="list-style-type: none"> <li>- Exploring various relevant theories to broaden the understanding of accountability, such as institutional theory, legitimacy theory, social control theory, Bourdieu's theory of practice, actor-network theory (ANT), and Islamic political economy regarding zakat, is essential. These theories provide a conceptual framework for understanding accountability, interpreting data, and producing meaningful findings.</li> <li>- Enriching accountability research requires investigating various concepts and practices of accountability in zakat institutions. For example, examining beneficiary accountability is vital, as future demands may arise from beneficiaries themselves. The three-dimensional accountability framework—felt, imposed, and adaptive—gains significance, especially considering the intrinsic accountability in religious and charity-based institutions like zakat. Similarly, considering Stewart's ladder of accountability and other related concepts is essential.</li> <li>- Understanding how zakat institutions and organisational behaviour work is crucial for exploring their accountability practices. Therefore, future research should enhance the existing methods by incorporating qualitative approaches, such as ethnography and both single and multiple case studies, to examine various social contexts. Investigating different cultural backgrounds and management styles can deepen the understanding of accountability in zakat institutions.</li> <li>- Additionally, future research might focus on the construction of narrative disclosures in financial statements and annual reports of zakat institutions, followed by a narrative disclosure analysis to gain deeper insight into their operations and practices.</li> </ul>

## CONCLUSIONS

This study highlights the need for improved accountability in zakat institutions, given the lack of basic elements observed in existing research. Due to the limited number of studies, further research is essential for both practical improvements and theoretical advancements in the accountability of Islamic-based institutions. Indonesia and Malaysia, with their strengths in religious factors, institutional support (from government and universities), and zakat practices, should lead in publications on zakat accountability. This can contribute significant value and influencing researchers globally, going beyond mere publication quantity. Research institutions and universities in both countries can collaborate to develop specialised research programs on the accountability of zakat institutions and publish their findings in reputable journals.

Despite efforts to conduct the analysis accurately, this study has limitations. Firstly, relying solely on publications indexed in the Scopus and WoS databases can limit the number of available publications, potentially overlooking important research. However, both databases ensure that the indexed journals meet high-quality standards. Future research could include other indexes, such as Google Scholar and Dimensions, as well as other related indices to capture a wider range of literature. Secondly, the focus is only on articles about zakat accountability and excludes relevant sources like books, chapters in books, and conference proceedings. Further research could broaden the scope to gain a more comprehensive understanding.

The results of this study have significant values for stakeholders, zakat institutions, and researchers. Stakeholders can utilise this information to encourage collaboration and create a better zakat ecosystem. Zakat institutions can identify their accountability obligations and areas that require improvement in accountability practices. Finally, this study offers directions for further research in zakat accountability, encouraging

researchers to focus on underexplored issues and encouraging collaboration between countries, especially Indonesia and Malaysia.

## ACKNOWLEDGEMENT

The corresponding author would like to thank: First, Lembaga Amil Zakat (LAZ) UCare Indonesia for the financial assistance provided at the start of doctoral studies: Second, Mr. Luqman Hakim Handoko for his suggestions and input on this paper, especially regarding bibliometric analysis and VOSviewer: Third, Mr. Donny Setiawan for proofreading: Fourth, Sekolah Tinggi Ekonomi Islam SEBI, which has facilitated this research, and financial support. The authors thank the editor and anonymous reviewers who provided comments and suggestions. All errors remain with the authors.

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