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Mapping a decade of zakat collection strategies: A PRISMA-based Systematic Literature Review

Azwar[1], Muslimin H. Kara[2], Siradjuddin[2], Rahmawati Muin[2], Abur Hamdi Usman[3]

[1]Institut Agama Islam STIBA Makassar, Indonesia
[2]Universitas Islam Negeri Alauddin, Makassar, Indonesia
[3] Universiti Islam Selangor, Selangor, Malaysia

*Corresponding Author: azwar.iskandar@gmail.com

ABSTRACT

Purpose – This study aims to address the growing need for a comprehensive understanding of zakat collection strategies by identifying gaps in fragmented scholarly discussions across technological, institutional, and policy dimensions. It seeks to map the dynamics of publications and synthesize diverse approaches in zakat collection research during the period 2013–2024, while highlighting the importance of an integrative and adaptive zakat system for enhancing social welfare outcomes.

Design/Methodologies/Approach – The study employs a Systematic Literature Review (SLR) using the PRISMA protocol. Data were collected from the Scopus database, resulting in an initial pool of 165 documents, of which 20 articles met the inclusion criteria. These selected studies were analyzed using thematic and bibliometric approaches to identify trends, patterns, and dominant research themes.

Findings – The results indicate a significant increase in publications on zakat collection strategies, with a strong emphasis on technological innovation, including predictive models, blockchain, and smart contracts. Additionally, the findings highlight the importance of governance strengthening, institutional collaboration, and policy support, particularly in Indonesia and Malaysia.

Originality/Value – This study contributes to the literature by providing an integrative synthesis of zakat collection strategies across multiple dimensions, offering a holistic framework that combines technology, governance, and social approaches. It advances current knowledge by bridging previously fragmented perspectives into a unified analytical view.

Research Limitations/Implication – The study is limited by its reliance on the Scopus database and a relatively small sample of selected articles, which may not fully capture all relevant global research. These limitations suggest the need for future studies to include broader databases and comparative analyses across different regions.

Practical Implications – The findings offer practical insights for policymakers, zakat institutions, and stakeholders by emphasizing the importance of adopting data-driven strategies, enhancing institutional capacity, and leveraging digital technologies to improve zakat collection efficiency, transparency, and sustainability.

Keywords – zakat collection strategy, SLR, digitalization, governance, technology, empowerment

Article Classification – Literature review

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INTRODUCTION

Zakat constitutes one of the five foundational pillars of Islam and occupies a pivotal role in the socio-economic architecture of Muslim societies. Beyond its spiritual obligation, zakat embodies a multidimensional institution that integrates religious devotion with tangible economic and social functions (Damanik & Albahi, 2024; Muhammad & Rosidta, 2023; Mustaffa et al., 2026). It operates as a redistributive instrument designed to reduce disparities between wealthier segments of society (*agniyā'*) and economically disadvantaged groups (*fuqarā'* and *masākīn*) (Amarodin & Hi, 2019; Syahputra et al., 2022; Yamaludin et al., 2023). In doing so, zakat contributes to the advancement of social equity, collective solidarity, and inclusive economic participation. Within the broader paradigm of Islamic social finance, zakat serves as a core Shariah-compliant fiscal tool that can be mobilized to empower marginalized populations, reinforce social cohesion, and foster sustainable development outcomes (Herianingrum et al., 2024; Mat Daud & Wahid, 2025).

At the global level, the Islamic finance industry including zakat was valued at approximately US$2 trillion in 2015 and has exhibited robust growth, with total assets projected to reach around US$3 trillion by 2020. In particular, the global zakat collection potential is estimated to fall within the range of US$200 billion to US$1 trillion annually (UNDP - BAZNAS, 2018). In the Indonesian context, based on data from the National Zakat Agency (BAZNAS), which administers zakat in the country with the world's largest Muslim population, the estimated national zakat potential in 2023 exceeded IDR 320 trillion per annum (Pusat Kajian Strategis – Badan Amil Zakat Nasional (Puskas BAZNAS), 2022). Despite this substantial potential, actual zakat collection remains significantly below expectations, with realized figures ranging from approximately IDR 28 to 35 trillion in recent years (Afwan & Andri, 2022; Fatchurrahman et al., 2024; Musana, 2023). This discrepancy underscores a pronounced gap between theoretical capacity and practical realization.

The challenges associated with zakat collection are not unique to Indonesia but are also evident across many Muslim-majority and Muslim-minority countries. In countries such as Malaysia, Pakistan, Saudi Arabia, Sudan, and several Gulf Cooperation Council (GCC) nations, zakat institutions continue to face issues related to collection efficiency, institutional trust, governance quality, and the adaptation of digital technologies. At the same time, various innovative approaches have emerged, including centralized zakat management systems, digital payment ecosystems, cross-sector collaborations, and data-driven fundraising strategies. These developments indicate that zakat collection has become an increasingly important area of global scholarly and practical concern, requiring comparative and systematic analyses to identify effective strategies that may be adapted across different socio-economic and institutional contexts.

A key factor contributing to this underachievement lies in the limitations of existing zakat collection systems. Participation rates among zakat payers (*muzakki*), particularly through formal institutions such as BAZNAS and Lembaga Amil Zakat (LAZ), remain suboptimal (Jayanto & Munawaroh, 2019). A considerable proportion of *muzakki* continue to prefer direct distribution to beneficiaries (*mustaḥiq*), often influenced by emotional considerations, limited institutional trust, or insufficient awareness regarding the strategic importance of organized zakat management (Diansyah et al., 2022). Concurrently, zakat management organizations encounter structural and operational constraints in optimizing fundraising performance, including resource limitations, inadequate innovation in outreach strategies, and underutilization of digital platforms (Widiastuti et al., 2026; Zakiy et al., 2023).

These conditions suggest that the challenges surrounding zakat collection extend beyond technical or administrative inefficiencies, encompassing broader dimensions such as institutional credibility, transparency, social marketing effectiveness, and public literacy in zakat jurisprudence (Huda, 2024; Litriani et al., 2021). In response to evolving societal dynamics and technological advancements, zakat fundraising strategies must adopt more adaptive, evidence-based approaches that align with the changing preferences and behaviors of *muzakki* (Bin-Nashwan & Al-Daihani, 2021). Accordingly, comprehensive and systematic investigations into zakat fundraising practices across diverse contexts are increasingly essential to enhance collection performance in a more effective, accountable, and sustainable manner.

A growing body of scholarly work and practitioner-oriented reports has investigated zakat fundraising strategies from diverse analytical lenses, illustrating the multifaceted nature of approaches adopted by zakat management institutions across different contexts. Broadly, this literature can be grouped into several key thematic areas.

First, numerous studies underscore the transformative role of digital technologies in improving the performance of zakat fundraising (Kasri & Yuniar, 2021; Setiawan et al., 2019). The integration of digital tools such as mobile applications, crowdfunding platforms, electronic wallets (e-wallets), and interactive web-based systems has significantly enhanced accessibility, operational efficiency, and transparency in zakat payments (Elsotouhy et al., 2023; Karim & Solehudin, 2024; Kasmon et al., 2024; Kasri & Yuniar, 2021; Musa et al., 2022; Rosele et al., 2022; Widiastuti et al., 2021). For example, Karim and Solehudin (2024), through a qualitative case study of BAZNAS in Cianjur Regency, demonstrate that the adoption of digital platformsincluding websites, social media, and online payment systems substantially increased collection efficiency while simultaneously broadening outreach and educational engagement with *muzakki*. In the distribution dimension, digitalization facilitates more precise targeting and improved transparency through data-driven beneficiary management systems. Despite these advancements, several constraints persist, particularly related to uneven levels of digital literacy, as well as infrastructural and human resource limitations. Nonetheless, the findings collectively affirm the strategic importance of digital innovation in strengthening zakat governance.

Second, institutional trust consistently emerges as a central determinant of *muzakki* participation in formal zakat channels. The willingness of individuals to remit zakat through authorized institutions is strongly shaped by their perception of trustworthiness, which is influenced by factors such as financial literacy, accountability, and transparency (Hayati, 2022; Munawar et al., 2022; Saraswati & Larasati, 2021). Empirical evidence from Saraswati and Larasati (2021) indicates that financial literacy exerts both direct and indirect effects on trust, mediated by institutional accountability and transparency. In this regard, higher levels of financial understanding among *muzakki* are associated with greater confidence in institutions that demonstrate clear, accountable, and transparent financial reporting practices. These findings highlight that strengthening governance quality is essential for sustaining and enhancing public trust in zakat institutions.

Third, the literature also emphasizes the significance of collaborative frameworks in optimizing zakat fundraising strategies. Strategic partnerships involving zakat institutions, government bodies, private sector actors (particularly through corporate social responsibility initiatives), mosques, and civil society organizations are widely recognized as effective mechanisms to extend outreach and improve fundraising outcomes (Geiyono et al., 2018; Lasinem et al., 2024; Maulani & Suyuti, 2025; Nopiardo & Asrida, 2023; Rofiq & Pakkana, 2023). For instance, Geiyono et al. (2018) highlight the critical role of synergy between BAZNAS, local governments, and other social entities, alongside the implementation of systematic knowledge management practices, in enhancing both the effectiveness and accountability of zakat, *infaq*, and sadaqah (ZIS) management. Their findings suggest that well-coordinated collaboration, supported by structured knowledge systems, can substantially improve fundraising and distribution performance, although further efforts are required to strengthen coordination mechanisms and develop human resource capacities for optimal results.

Despite the considerable number of studies addressing these themes, the existing literature remains fragmented and lacks systematic integration. Furthermore, the methodological approaches employed vary widely from qualitative studies and surveys to case studies making it difficult to generalize findings. As a result, there is currently no comprehensive study that holistically maps zakat fundraising strategies and evaluates their effectiveness based on structured scientific evidence. This gap underscores the need for a Systematic Literature Review (SLR) approach to methodically organize and synthesize the literature in a transparent and academically rigorous manner. The SLR approach enables researchers not only to inventory the strategies explored but also to assess methodological quality, identify knowledge gaps, and outline future research directions in the field of zakat fundraising (Moher et al., 2015). This method introduces a new, methodological, and systematic perspective in understanding zakat fundraising strategies, particularly by employing the SLR protocol based on Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA). It marks a shift from previous studies which were largely descriptive, conceptual, or fragmented case studies towards a synthesis of knowledge based on comprehensively documented and transparent scientific evidence.

The original contribution of this approach lies in the development of a comprehensive scientific mapping of zakat collection strategies, as discussed in various academic studies at both national and international levels over a defined period. This mapping includes a taxonomy of dominant themes in zakat collection strategies, the evolution of topics over time, the approaches or models employed by zakat institutions, and the factors influencing the effectiveness of these strategies. Moreover, by employing bibliometric techniques or thematic analysis commonly used in Systematic Literature Reviews (SLRs), this study identifies the most influential authors or institutions, the most productive journals or sources, and highlights research gaps that require further scholarly exploration (Marzi et al., 2025).

To fully comprehend the complexity and effectiveness of zakat collection strategies, a comprehensive review of the various approaches developed and tested in academic literature is essential. With the advancement of technology, evolving socio-economic dynamics, and increasing demands for professional and accountable zakat governance, zakat collection strategies have undergone significant transformation. Therefore, this study is conducted to address several key research questions that aim to direct the focus of the investigation in a more structured and in-depth manner. The research questions (RQs) proposed are as follows:

RQ1 : What are the publication dynamics and the range of scholarly approaches in the study of zakat collection strategies during the period 2013–2024?

RQ2 : What strategies have been discussed in the academic literature concerning zakat collection?

Based on the formulation of these research questions, this study has three interrelated objectives. First, to identify and map the publication dynamics and the range of scholarly approaches employed in the study of zakat collection strategies during the 2013–2024 period (RQ1). Through a Systematic Literature Review (SLR) guided by the PRISMA protocol, this study systematically traces publication trends and the various academic perspectives used to examine zakat collection strategies in both national and international literature. Second, to classify and analyze the various zakat collection strategies discussed in academic literature within the specified timeframe (RQ2). This analysis aims to understand the characteristics of the strategies employed, including the social, economic, and technological contexts that underpin their implementation.

This study serves not only as an organized repository of knowledge but also as a strategic navigation tool for researchers, practitioners, and policymakers in understanding the evolving landscape of zakat collection strategies. Amid the urgent need to optimize zakat collection as a component of the Islamic economic development agenda and community empowerment, this research offers a significant contribution—both theoretical and practical.

The remainder of this paper is organized as follows. Section 2 describes the research methodology, including the Systematic Literature Review (SLR) approach and the PRISMA protocol employed in the study. Section 3 presents the results and discussion, covering publication dynamics, scholarly approaches, and the various zakat collection strategies identified from the selected literature. Finally, Section 4 concludes the paper by summarizing the key findings, outlining the study's limitations, and providing recommendations for future research and practical implications for zakat management institutions.

RESEARCH METHODOLOGY

This study employs a Systematic Literature Review (SLR) design, structured in accordance with the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) framework introduced by (Moher et al., 2015). Among the various methodological guidelines available for systematic reviews, PRISMA is widely acknowledged for its rigor in promoting transparency, replicability, and methodological integrity in the identification and synthesis of scholarly evidence (Ashiq et al., 2022; Safdar et al., 2021). By adhering to this framework, the present study follows a structured sequence of stages, including literature identification, screening based on predefined inclusion and exclusion criteria, eligibility evaluation, and final selection for synthesis. This systematic procedure ensures that only relevant, high-quality, and methodologically robust studies are incorporated into the analysis, thereby strengthening the credibility and generalizability of the review findings. The use of a longitudinal review period exceeding ten years is particularly appropriate for identifying the evolution of research themes, methodological developments, and strategic shifts in zakat collection practices over time.

The dataset for this research was retrieved from Scopus, one of the most authoritative academic indexing platforms. The search focused on publications addressing zakat collection strategies and mechanisms, including technological innovation, institutional governance, regulatory frameworks, and collaborative models. The study period was set from 2013 to 2024 to capture the evolution of zakat collection strategies over more than a decade. The year 2013 was selected as the starting point because it marks the early phase of accelerated digital transformation and institutional innovation in Islamic social finance, including the growing adoption of online fundraising systems, mobile technologies, and integrated zakat management practices. Meanwhile, 2024 was chosen as the ending year to ensure that the review reflects the most recent developments and scholarly discussions available at the time of data collection. The twelve-year period was considered sufficiently long to observe publication trends, thematic evolution, and shifts in strategic approaches while maintaining the relevance of contemporary developments in zakat collection.

The literature search was conducted between December 2025 and January 2026 using a structured search strategy implemented through Boolean operators. The search query combined key terms such as (“zakat” OR “zakah” OR “Islamic social finance” OR “Islamic philanthropy”) AND (“collection strategy” OR “fundraising” OR “collection efficiency” OR “collection management”). The term “zakah” was included because it is widely used as an alternative transliteration of the Arabic word الزكاة in international academic publications and indexing databases. These keywords were systematically applied to the title, abstract, and keyword fields to ensure both relevance and comprehensive coverage of the literature.

To maintain analytical rigor, clearly defined inclusion and exclusion criteria were applied throughout the selection process. Eligible studies were required to explicitly examine zakat collection strategies, be published in peer-reviewed journals or reputable conference proceedings, be written in English or Indonesian, and be available in full-text format. In contrast, articles categorized as opinion-based, incomplete manuscripts, or studies not directly related to zakat collection were excluded. This careful filtering process ensures that the final corpus of literature is both relevant and academically sound, providing a solid basis for subsequent analysis.

Table 1: Inclusion and exclusion criteria

Criteria	**Inclusion**	**Exclusion**
Topic	Studies discussing zakat collection strategies, methods, or models	Studies unrelated to zakat collection (e.g., zakat distribution, auditing)
Type of Publication	Peer-reviewed journal articles, conference proceedings, research reports	Opinion pieces, editorials, news, essays, popular articles, reviews, book chapters
Language	English or Indonesian	Languages other than English or Indonesian
Publication Period	2013 to 2024	Publications before 2013 or after 2024
Accessibility	Full-text available, open access	Full-text not available
Study Methodology	Empirical studies, literature reviews, conceptual models related to zakat collection	Irrelevant or non-systematic studies

The study selection procedure was implemented through three sequential phases. The first phase involved preliminary identification based on titles and abstracts to determine initial relevance. This was followed by a full-text screening stage to assess the substantive content of each article. The final phase consisted of an eligibility evaluation, in which studies were selected based on their alignment with the research objectives. Each step of this process was systematically recorded using a PRISMA flow diagram, providing a transparent account of the number of studies identified, screened, excluded, and ultimately retained for analysis.

Following the selection process, data from the included studies were systematically extracted and organized through a structured coding procedure. The extracted variables comprised bibliographic information (including title, authorship, publication year, and source), research aims, methodological design, categories of zakat collection strategies, and the principal findings and scholarly contributions. The analytical approach primarily employed thematic analysis to classify and synthesize the identified strategies into key thematic groupings within the literature. In addition, where appropriate, descriptive bibliometric analysis was conducted to explore patterns related to publication trends over time, geographic distribution, and institutional affiliations. To enhance methodological rigor, transparency, and reproducibility, the entire SLR process from the formulation of the search strategy to the final stage of analysis was comprehensively documented in a systematic manner.

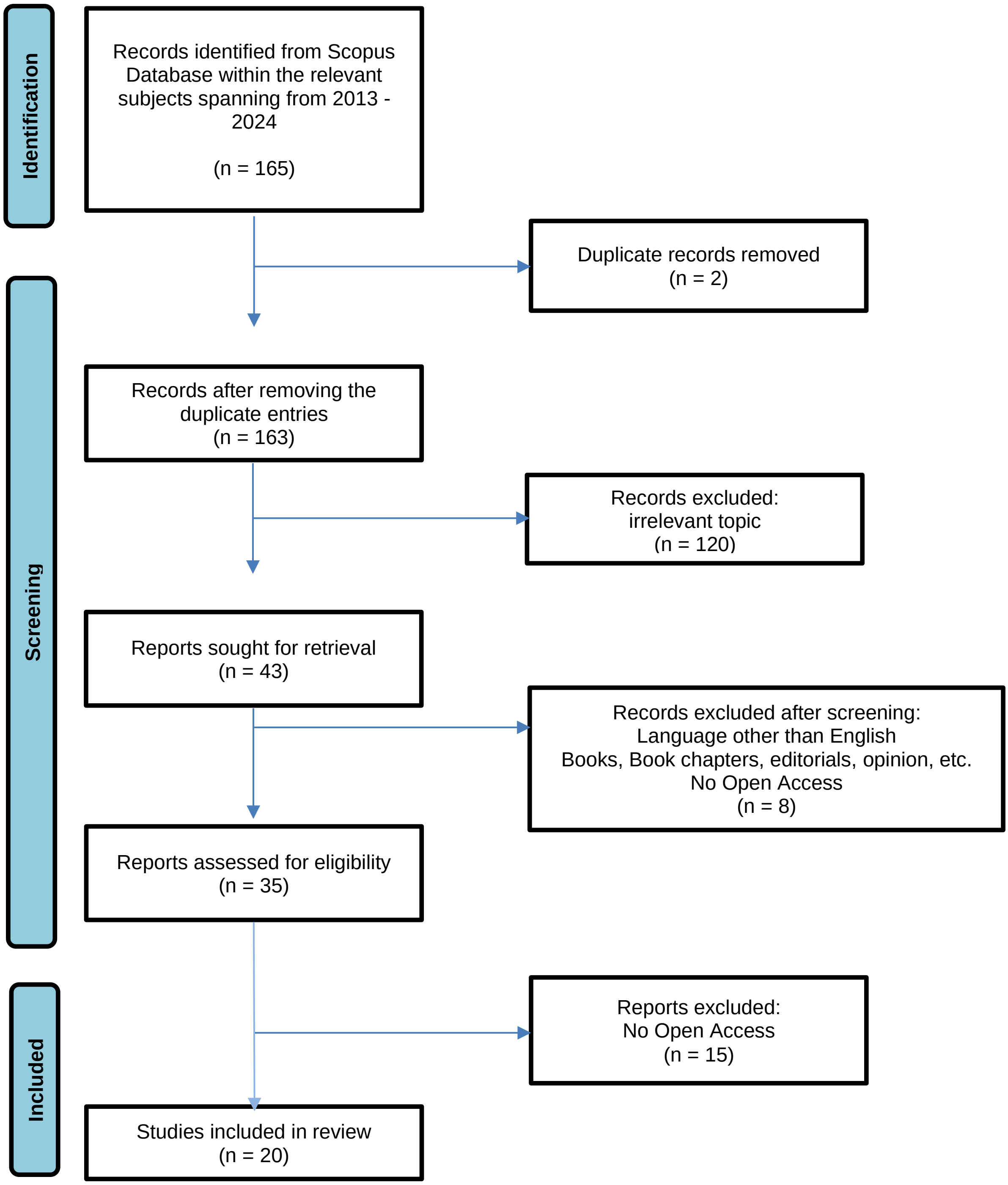

Figure 1: Flow of information search (PRISMA statement)

The initial search yielded 165 documents from the Scopus database that were potentially relevant to zakat collection strategies. Following the removal of duplicate records, 2 entries were identified as repetitions, resulting in a refined dataset of 163 unique publications for subsequent screening. The next stage involved a careful review of titles and abstracts to evaluate their relevance to the study's objectives and scope. During this phase, 120 articles were excluded on the grounds of irrelevance, primarily because they addressed zakat in general without examining collection strategies, mechanisms, or models, or because they focused on philanthropic institutions not specifically related to zakat.

The remaining 43 articles were then subjected to a full-text assessment. Each study was evaluated against predefined inclusion criteria, including methodological relevance, availability in English or Indonesian, full-text accessibility, and the presence of substantive data or analyzable arguments. At this stage, 23 articles were excluded due to failure to meet these requirements such as being limited to abstracts, lacking open access, written in other languages, or not providing sufficient analytical insight into zakat collection strategies. Ultimately, 20 articles satisfied all eligibility criteria and were included in the final analysis. These selected studies constitute the empirical basis for thematic synthesis, strategic mapping, and the derivation of conclusions presented in this review (see Figure 1).

RESULTS AND DISCUSSION

Publication Dynamics and Diversity in Zakat Collection Strategies

This study aims to identify and analyze the strategies that have been implemented or developed in zakat collection using a Systematic Literature Review (SLR) approach. The article selection process was conducted by searching the Scopus database, resulting in 20 core documents that are both relevant and up-to-date, published between 2016 and 2024. These articles reflect a diverse range of approaches, models, and challenges in the context of zakat collection across different regions, particularly in Indonesia and Malaysia.

Table 2: List of articles, year, document type

No.	Title	Authors (Year)	Document Type
1	Utilization of Holt's Forecasting Model for Zakat Collection in Indonesia	Marizal et al. (2016)	Article
2	Optimization of Zakat Fund Management in Regional Zakat Institution	Widiastuti et al. (2018)	Article
3	Toward Zakat Management Integration in Indonesia: Problems and Solution	Hidayatullah & Priantina (2018)	Article
4	Architecture Information System for Zakat, Infaq and Sadaqah Management Institutions	Setiawan et al. (2019)	Conference paper
5	Comparison of the Approach in the Zakat Management System	Lubis et al. (2019)	Conference paper
6	SWOT Analysis of the Mempawah Regency BAZNAS Development Strategy in Collecting Zakat Funds	Bahtiar (2020)	Article
7	The Mosque-Based Zakat Management: A Study of Amil Zakat Existence in Banjarmasin	Hakim & Gunawan (2020)	Article
8	Enhancing the Effectiveness of the Zakat Management System to Reduce Taxable Income for Muslim Communities in East Java	Febriyanti (2021)	Article
9	Enhancing Zakat Compliance through Good Governance: A Conceptual Framework	Sawmar & Mohammed (2021)	Article
10	Optimizing Zakat Governance in East Java Using Analytical Network Process (ANP): The Role of Zakat Technology (ZakaTech)	Widiastuti et al. (2021)	Article
11	Digital-Based Information System of Zakat Management in Indonesia: Strategies for Increasing Revenue in Fiqh Muamalah Perspectives	Musa et al. (2022)	Article

No.	Title	Authors (Year)	Document Type
12	Generic System Dynamics Model of Zakat Collection and Microtakaful Contribution for Poor and Needy Asnaf Category	Mohamad et al. (2022)	Conference paper
13	The Digitalized Zakat Management System in Malaysia and the Way Forward	Rosele et al. (2022)	Article
14	An Exploration of the Innovation Developed and Adopted by Indonesian Online Zakat Institutions in the Era of Smart Society 5.0	Hayati et al. (2023)	Article
15	Strategies for Enhancing Zakat Fund Management in Minority Areas: A Case Study in Humbang Hasundutan Regency	Tumanggor & Sujatna (2023)	Article
16	The Development and Application of the Zakat Collection Blockchain System	Khairi et al. (2023)	Article
17	The Role of Muslim Generation Community at Zakat Collection on Realizing SDGs in the Era of Digital Society 5.0	Ghofur & Utami (2023)	Article
18	Management and Supervision of Zakat at the National Amil Zakat Agency (BAZNAS)	Suaka & Nurdi (2024)	Article
19	Multipartner Governance and the Urgency of Poverty Alleviation Policy: Zakat Fundraising Management	Mustari et al. (2024)	Article
20	Unlocking Success: Factors Influencing Zakat Collection and Reputation at Indonesian Zakat Institution	Amar et al. (2024)	Article

Source: Scopus.com (Processed Data, 2026)

Based on Table 2, of the 20 documents collected, the majority are peer-reviewed journal articles (17 documents), while the remaining 3 are conference proceedings. This composition indicates that zakat collection strategies have become a prominent issue in academic research, addressed through both journal publications and scholarly forums such as conferences.

Some articles, such as the work by Marizal et al. (2016), which utilized the Holt's Exponential Smoothing forecasting model, and Amar et al. (2024), which highlighted the relationship between institutional reputation and zakat collection performance, emphasize the importance of quantitative and predictive approaches in strategic planning. Meanwhile, studies by Hayati et al. (2023), and Khairi et al. (2023) underscore the critical role of digital transformation and the adoption of advanced technologies (e.g., blockchain and smart contracts) in establishing a more transparent and efficient zakat system. Equally important, collaborative approaches and institutional governance emerged as dominant themes, as seen in research by Mustari et al. (2024), Sawmar and Mohammed (2021), and Suaka and Nurdi (2024), which emphasized the significance of inter-institutional synergy, regulatory strengthening, and national institutional integration.

In general, the mapping of documents reveals that zakat collection strategies have evolved from traditional models into multidimensional and data-driven systems. These strategies now emphasize technological integration, human resource capacity building, youth participation, and the enhancement of governance and regulatory frameworks. This shift signals that zakat systems are moving toward being more responsive, inclusive, and adaptive to social changes and technological advancements. With the foundation of these 20 articles, this SLR study provides a solid basis for formulating a more systematic, measurable, and sustainable model of zakat collection strategies. Furthermore, these findings open avenues for further research, especially in exploring the effectiveness of integrating national zakat information systems and digital fundraising strategies based on *muzakki* behavior.

The distribution of articles addressing zakat collection strategies between 2016 and 2024 shows a significant upward trend. Figure 2 illustrates the growing academic attention to this topic year after year, in line with the increasing urgency of zakat management in ever-evolving social, economic, and technological contexts. In 2016, research on zakat collection strategies was still limited, with only one identified article. However, interest in the issue gradually increased. In both 2018 and 2019, two articles were published, marking the beginning of heightened academic focus on zakat as a strategic system. The trend continued in 2020 with the same number of articles published.

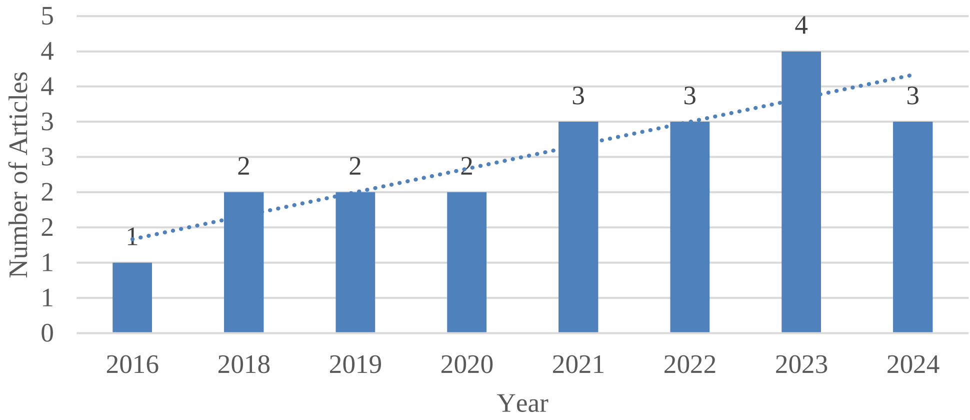

Figure 2: Number of articles per year
Source: Scopus.com (Processed Data, 2026)

A more notable increase occurred from 2021 to 2024, with three articles published in each of the years 2021, 2022, and 2024. The peak was in 2023, when four articles discussing zakat collection strategies were published. This trend affirms that zakat has evolved from a sporadic concern into a sustainable and increasingly intensive field of academic inquiry in recent years. Several factors have contributed to the increase in publications. First, technological advancements have spurred innovation in zakat management systems, ranging from the use of online applications to the implementation of blockchain. Second, growing awareness of zakat's role in social development and poverty alleviation has positioned it as a strategically relevant subject of study. Third, regulatory and policy support has strengthened the institutional standing of zakat management organizations, making the topic increasingly attractive for academic exploration.

In general, the year-over-year growth in publications reflects the increasing dynamism and urgency surrounding zakat collection strategies. This emphasizes the need to develop more effective, adaptive, and data-driven approaches to zakat governance to address socio-economic challenges and leverage technological opportunities. Moreover, the articles discussing zakat collection strategies were published across 18 different academic outlets, as illustrated in Figure 3. This diversity indicates a wide academic interest in the topic and demonstrates that zakat is an inherently interdisciplinary field of study. Researchers from various backgroundsincluding Islamic law, Islamic economics, institutional governance, and information technology have contributed to the development of this discourse.

Among the analyzed publications, only one journal *Jurnal Ilmiah Mizani* published two related articles on zakat collection strategies. The remaining articles were distributed relatively evenly across various scholarly outlets such as *Ahkam: Jurnal Ilmu Syariah*, *Al-Ihkam*, *Samarah*, *Journal of Islamic Accounting and Business Research*, and *Cogent Social Sciences*, each publishing one article. This distribution illustrates the broad and decentralized development of knowledge on zakat collection strategies. In addition to journal publications, several studies were disseminated through conference proceedings, including *AIP Conference Proceedings* and *Journal of Physics: Conference Series*. The inclusion of these proceedings indicates that scholarly discussions on zakat collection strategies are also actively taking place in national and international scientific forums, thereby enriching the diversity of perspectives and methodological approaches employed in this field.

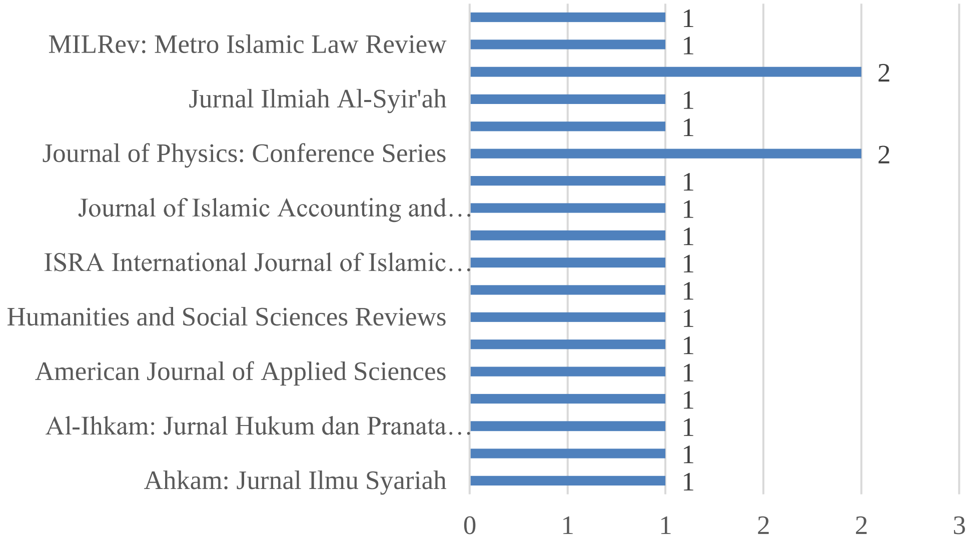

Figure 3: Number of Articles per Journal (Publication Medium)
Source: Scopus.com (Processed Data, 2026)

In addition to journal publications, two articles in this review were sourced from conference proceedings, namely the *AIP Conference Proceedings* and the *Journal of Physics: Conference Series*. This indicates that academic discourse on zakat collection strategies is also actively taking place in both national and international scientific forums, thereby enriching the perspectives and methodological approaches employed.

The distribution pattern of publications as illustrated in Figure 2 shows that zakat collection strategy has evolved into a multidimensional issue, welcoming various disciplinary approaches. The diversity of publication media not only underscores the relevance of zakat across different social and academic contexts, but also highlights the need for interdisciplinary collaboration in formulating zakat strategies that are more innovative, adaptive, and contextually responsive to contemporary developments.

Classification of Zakat Collection Strategies

Zakat is a vital instrument in Islamic economics, holding substantial potential to support social development and poverty alleviation. However, the effectiveness of zakat collection still faces structural, technical, and social challenges. Through a Systematic Literature Review (SLR) of 20 recent research articles published between 2016 and 2024, this study identifies the dynamics, challenges, and innovative strategies employed to optimize zakat collection across various institutions and regional contexts (see Table 3).

Based on the analysis, zakat collection strategies can be classified into five main categories:

1. Digitalization and Advanced Technology Strategies;
2. Governance, Institutional Strengthening, and Integration Strategies;
3. Human Resource Development and Professionalization of Zakat Officers;

4. Youth Engagement and Community-Based Social Strategies;
5. Socio-Cultural and Community Empowerment Strategies;
6. Data-Driven Planning, Regulation, and Predictive Analytics Strategies.

These six categories form a complementary strategic framework aimed at developing a zakat system that is adaptive, transparent, and inclusive.

Table 3: Research data related to zakat collection strategies

No.	Author (Year)	Research Method	Type of Zakat Collection Strategies	General Conclusion
1.	Marizal et al. (2016)	Qualitative method with content analysis of three online zakat institutions: Dompet Dhuafa, Lazismu, and Rumah Zakat.	Technology-based zakat collection strategies through online platforms, including digital innovations, e-zakat education, *muzakki* awareness campaigns, and enhanced institutional accountability.	Online zakat institutions in Indonesia have grown rapidly and demonstrated innovation in the Society 5.0 era. Technology is utilized to improve zakat collection efficiency; however, challenges remain such as online zakat literacy, public trust, and the need for stronger regulatory frameworks. Indonesia has the potential to become a pioneer in digital zakat for sustainable development.
2.	Widiastuti et al. (2018)	Applied the TOGAF ADM (The Open Group Architecture Framework - Architecture Development Method), collecting data through observation and interviews at a private zakat institution.	Institutional architecture design to improve the efficiency and effectiveness of zakat collection, management, distribution, and reporting.	This study produced a system architecture design and a zakat reporting system prototype that can serve as a reference for zakat management. This innovation is expected to strengthen *muzakki* trust in zakat institutions.
3.	Hidayatullah & Priantina (2018)	Comparative study of best practices in zakat management across several countries, aiming to comprehensively analyze institutional approaches and business processes.	Adaptation of zakat management models with application systems tailored to different national contexts, emphasizing transparency, accessibility, fairness, and local relevance.	Zakat institutions must identify core needs in zakat management systems and align them with suitable models and applications. The study also underscores the importance of technological utilization and human resource management to enhance effectiveness and efficiency.
4.	Setiawan et al. (2019)	Mixed-method approach combining qualitative and quantitative techniques to obtain comprehensive, reliable, and objective data.	In West Nusa Tenggara (NTB), SimBaznas is currently used only for zakat collection reporting, not for asset reporting.	Improving the quality and quantity of IT personnel managing SimBaznas.
5.	Lubis et al. (2019)	Qualitative approach using phenomenological analysis. Data were gathered through	Zakat is managed through government-recognized organizations such as BAZNAS and LAZ.	The use of zakat as a tax deduction is still suboptimal due to a lack of public awareness regarding zakat

		observation, interviews, and documentation.		management, regulations, and calculations.
6.	Bahtiar (2020)	Content analysis and multidisciplinary literature review on zakat institutions, public governance, and compliance behavior.	A zakat governance model comprising four mechanisms: board and leadership attributes, transparency and disclosure practices, stakeholder management practices, and procedural justice; with trust as a moderating variable.	The developed model explains the impact of governance mechanisms on zakat compliance, with trust serving as a moderating factor. This model is applicable in state-regulated zakat systems (e.g., Saudi Arabia, Pakistan, Sudan, Malaysia) and introduces procedural justice as a new contribution to the framework by Abioye et al. (2013).
7.	Hakim & Gunawan (2020)	System dynamics modeling to simulate zakat fund cash flow.	Simulation of microtakaful contributions from zakat funds as a new zakat management strategy.	Microtakaful contributions influence cash flow allocated for asnaf development programs and impact the economic self-sufficiency of asnaf. This model may serve as an initial strategy and is recommended for further development targeting broader zakat goals.
8.	Febriyanti (2021)	Juridical-empirical approach; interviews with BAZNAS Bengkulu and the Bengkulu Provincial Government; data analyzed qualitatively without statistical methods.	Zakat collection involves three stages: planning (without specific strategies or fixed schedules), coordination (both direct and indirect), and execution (zakat from individuals and businesses).	1. Zakat collection lacks strategic planning. 2. Zakat distribution involves planning (six work programs), coordination (regional coordination meetings), and implementation (consumptive and productive distribution). 3. Supervision is conducted internally by leaders, externally by the Ministry of Religious Affairs, public accountants, and the community.
9.	Sawmar & Mohammed (2021)	Qualitative analysis using indicators such as actor participation, actor perspectives, actor accessibility, and decision-making to measure contributions of institutions and actors in a multi-partner governance model.	Involving multiple institutions and actors in a multi-partner governance model to optimize zakat collection and utilization.	The qualitative analysis, based on actor participation and related indicators, evaluates the role of institutions and stakeholders in collaborative zakat governance.
10.	Widiastuti et al. (2021)	Descriptive qualitative approach using SWOT analysis and the IFE-EFE Matrix.	Enhancing internal strengths and turning threats into opportunities; innovation in zakat fund management.	Zakat institutions must reinforce internal strategies and transform threats into opportunities to support *mustaḥiq* empowerment and community economic development.
11.	Musa et al. (2022)	Qualitative method using Analytical Network Process (ANP); data processed	Intensification (improving Amil's technological capabilities) and extensification	Zakat optimization should focus on enhancing Amil's capacity in technology and take into account the roles of

		using Super Decisions software and Excel.	(increasing the number of tech-savvy Amil) strategies.	Amil, Muzakki, Mustahiq, and supporting elements.
12.	Mohamad et al. (2022)	Quantitative descriptive; collection strategies analyzed using SWOT, zakat management effectiveness measured using the ZCP 10-point instrument (Disbursement Management).	Aggressive growth strategies: market penetration, zakat programs based on local culture (e.g., Batak's Danilhan Natolu), universal philanthropy, IT utilization, and institutional strengthening.	The UPZ of BAZNAS Humbang Hasundutan falls into the "growth and build" category; zakat management effectiveness significantly increased from 73.83% (effective) to 97.39%–104.79% (highly effective) between 2020 and 2022.
13.	Rosele et al. (2022)	Descriptive qualitative; SWOT analysis based on field observations regarding Baznas Mempawah's strategies in encouraging zakat payments.	Several strategies based on SWOT combinations: • Strength + Opportunity: partnership between BAZ and LAZ. • Weakness + Opportunity: enhancing youth HR. • Strength + Threat: collaboration between BAZ and UPZ. • Weakness + Threat: youth training to attract participation in Baznas.	Baznas Mempawah faces challenges in low public awareness to channel zakat through official institutions. Strategies are formulated to enhance collaboration, human resource capacity, and promotion.
14.	Hayati et al. (2023)	Software engineering method using the waterfall model (interviews, SOP analysis, DRS, and system development).	Development of a blockchain-based zakat system using smart contracts to ensure transparency, accountability, and real-time transactions in zakat collection.	Blockchain systems have the potential to alleviate extreme poverty and foster trust through transparent, decentralized, and traceable zakat records.
15.	Tumanggor & Sujatna (2023)	Descriptive-exploratory qualitative approach; data sourced from literature: books, journals, conference papers, and relevant websites.	Zakat system digitalization strategies: asnaf database development, digitalization of zakat fund flows, and readiness for digital assets and new technologies.	The zakat system still lacks sufficient data and is not fully prepared for the digital era. Digital transformation is necessary for effective monitoring and the development of a technology-based zakat system.
16	Khairi et al. (2023)	Field research using a qualitative approach. Data collected through interviews and documentation from mosque managers and BAZNAS.	Zakat collection remains seasonal and passive (focused on zakat fitrah); zakat mal collection is limited, and promotion is only conducted via loudspeakers or banners.	Mosque-based zakat management remains ad hoc and suboptimal. There is a need for revitalization and the establishment of permanent zakat collection units (UPZ) to enhance zakat mal collection and management.
17.	Ghofur & Utami (2023)	Library research with content analysis of relevant written sources.	Engaging young Muslims (Millennials & iGeneration) in the zakat movement. Emphasizes the social strength of the Muslim community to	Empowering the younger Muslim generation is essential for the successful zakat collection by BAZNAS in the digital society 5.0 era. Zakat is positioned as an Islamic social

			increase zakat participation through an SDGs-oriented approach.	movement supporting the Sustainable Development Goals (SDGs).
18.	Suaka & Nurdi (2024)	Analytic Network Process (ANP) to analyze issues and solutions in implementing Law No. 23 of 2011.	Institutional integration strategy between the government and private zakat institutions (LAZ). Enhancing human resources, building IT systems, formulating zakat management SOPs, and developing technical regulations.	Internal and external issues must be addressed to enhance the effectiveness of national zakat management. Joint commitment, regulatory support, and information systems are crucial for institutional integration.
19.	Mustari et al. (2024)	Quantitative method using Structural Equation Modeling (SEM) with SmartPLS 4; 249 respondents across Indonesia.	Digital fundraising, organizational capability, and religiosity as key strategies to increase zakat collection. Institutional reputation as a mediating variable.	Zakat collection is enhanced through a combination of digital strategies, strong organizational capacity, and religiosity. Institutional reputation mediates *muzakki* trust and is vital for the sustainability of zakat fundraising.
20.	Amar et al. (2024)	Quantitative method using Holt's exponential smoothing and ARIMA to forecast zakat collection (2009–2014 data).	Predictive strategy using statistical models for zakat collection forecasting and strategic planning.	Holt's exponential smoothing effectively predicts zakat trends and assists zakat institutions in preparing distribution strategies that align with *mustaḥiq* needs.

Source: Scopus.com (Processed Data, 2026)

Digitalization and Advanced Technology Strategies

Digital transformation has become a foundational driver of significant change in the management and collection of zakat. Digitalization not only expands the reach of zakat distribution and fundraising, but also enhances operational efficiency and transparency two classical challenges that have long hindered traditional zakat management. Digital platforms such as *Dompet Dhuafa* and *Rumah Zakat* have emerged as pioneers in digital fundraising innovation. Through these online services, the donation process has become more accessible, faster, and more secure for *muzakki* (zakat payers). This approach has proven effective in increasing public participation and trust in zakat institutions, which have historically faced skepticism regarding the transparency of fund management (Marizal et al., 2016). The primary advantage of digitalization lies in its accessibility, enabling *muzakki* from diverse socioeconomic backgrounds to contribute without geographical or temporal constraints, thus reinforcing the inclusivity of the modern zakat system.

Moreover, the development of advanced technologies such as blockchain and smart contracts as proposed by Hayati et al. (2023) offers a new paradigm in zakat management. Blockchain technology, with its decentralized nature and immutable transaction records, ensures full transparency and significantly reduces the risk of data manipulation. Smart contracts, which automatically execute zakat provisions in accordance with Islamic law, can further enhance the efficiency and speed of zakat fund distribution to *mustaḥiq* (zakat recipients). These innovations have the potential to establish a more trustworthy, accountable, and responsive zakat ecosystem that can address the needs of *mustaḥiq* in real time.

However, despite its vast potential, the optimal implementation of digitalization is still hindered by several fundamental challenges, particularly at the local and regional levels. One of the main obstacles is the low level of digital literacy among zakat administrators and *muzakki*, coupled with inadequate information technology infrastructure (Tumanggor & Sujatna, 2023). Many zakat institutions still rely on manual or semi-digital systems that lack full integration, resulting in inefficiencies and data disparities. To address this, several studies highlight the importance of a holistic approach that combines technological, managerial, and spiritual dimensions. Widiastuti, Mawardi, Robani, & Rusydiana (2018) emphasize that the implementation of zakat information systems must be accompanied by efforts to strengthen human resource capacity, the development of standardized operational procedures (SOPs), and the design of institutional architectures that are adaptive to technological change. On the other hand, Mustari et al. (2024) assert that successful digitalization strategies must also be grounded in Islamic values and strong religious management to gain social legitimacy among the Muslim community. This approach is crucial to ensure that digital transformation is not merely a technical implementation, but also a socially accepted initiative that promotes long-term zakat compliance. From this perspective, digitalization in zakat collection is not merely a matter of technological innovation, but also a matter of building an integrated, inclusive, and sustainable zakat ecosystem that responds to modern challenges while preserving the authenticity of Islamic values in every process.

Institutional Strengthening and Integration Strategies

Strengthening and integrating zakat institutions represents a crucial pillar for enhancing the legitimacy and efficiency of zakat fund collection. A strong institutional foundation not only provides a clear legal and operational framework but also fosters public trust, particularly among *muzakki* (zakat payers). In this regard, good governance is a critical foundation that must be reinforced so that zakat institutions can effectively address the challenges of transparent and accountable fund management.

Bahtiar (2020) asserts that governance attributes such as transparency, accountability, and active stakeholder engagement significantly influence public trust in zakat institutions. This trust, in turn, contributes substantially to *muzakki* compliance in fulfilling their zakat obligations. In other words, the success of zakat fundraising is not solely dependent on technical mechanisms but is deeply linked to the quality of institutional governance that ensures openness and responsibility. Furthermore, studies by Lubis et al. (2019) and Suaka and Nurdi (2024) underscore the importance of legal recognition and nationally standardized SOPs as essential elements for strengthening the institutional framework of zakat in Indonesia. They stress that the integration and synergy among various zakat entities such as *Badan Amil Zakat* (BAZ), *Lembaga Amil Zakat* (LAZ), and *Unit Pengumpul Zakat* (UPZ) are urgently needed to avoid functional overlaps and to improve operational coordination. Such integration also helps to optimize resources and expand zakat distribution networks to make them more effective and efficient. With a unified institutional system, zakat management can become more systematic, standardized, and sustainable.

A more structured strategic approach is evident in the study by Rosele et al. (2022), which employs SWOT analysis to formulate strategies for institutional integration based on cross-sector synergy. This approach not only assesses the internal strengths and weaknesses of zakat institutions but also maps the external opportunities and threats they face. By involving various stakeholders including the government, zakat organizations, and civil society this integration strategy strengthens collaborative networks that support more coordinated and responsive zakat programs. Additionally, Widiastuti et al. (2021) developed a strategic environmental analysis framework using the IFE (Internal Factor Evaluation) and EFE (External Factor Evaluation) matrices. This approach aims to comprehensively assess the internal and external factors influencing zakat institutions. With a deeper understanding of institutional conditions and external dynamics, zakat organizations can make adaptive and proactive strategic decisions in response to evolving social, economic, and regulatory contexts. This enables zakat institutions to remain relevant and effective in the collection and distribution of zakat funds.

In general, the strategy for strengthening and integrating zakat institutions requires the development of a solid, standardized, and nationally coordinated institutional foundation. Such an approach not only enhances the efficiency of zakat management but also reinforces social legitimacy and public trust, thereby encouraging sustainable *muzakki* participation. Institutional synergy and cross-sector collaboration are the keys to the successful implementation of this strategy, which ultimately can amplify the contribution of zakat to social development and poverty alleviation more effectively.

Strategies for Empowering Human Resources and Zakat Officers

Zakat officers (*'amil*) play a central role in the collection and management of zakat, making them crucial actors in determining the overall success of the zakat system. Empowering human resources (HR) in zakat management entails not only enhancing technical competencies but also addressing ethical, spiritual, managerial, and leadership dimensions. In this regard, strategies for empowering HR and zakat officers are essential pillars for developing a professional, adaptive, and sustainable zakat system.

Setiawan, Setiawan et al. (2019) emphasize the importance of training and capacity building in managing zakat information systems, such as SimBaznas. Initially designed for administrative purposes, this system holds significant potential through its capacity to provide real-time analysis of zakat fund distribution. This demands zakat officers who are not only technologically literate but also possess data literacy and analytical skills to design responsive and needs-based zakat programs. In other words, digital transformation in zakat management cannot be effective without capable human resources who can navigate the complexities of digital systems.

Using the Analytic Network Process (ANP) approach, Musa et al. (2022) identified the enhancement of zakat officers' technological capacities as a strategic priority in optimizing zakat collection. They also underscore the importance of expanding the number of professionals in the zakat sector, given the increasing complexity of zakat management due to the growing number of zakat payers (*muzakki*) and recipients (*mustaḥiq*), as well as the widening scope of empowerment programs. By increasing the number of professionally trained zakat officers, zakat institutions can extend their outreach, improve service efficiency, and strengthen public trust.

Beyond technical competence, the regeneration of human resources within zakat institutions is a strategic issue of equal importance. Rosele et al. (2022) and Mohamad et al. (2022) highlight the strategic value of involving younger generations in zakat management. Operationally, youth tend to be more adaptive to technology and possess strong communication skills, particularly in the context of digital engagement. Institutionally, succession planning is essential for long-term sustainability, especially given the continued dependence on senior figures within zakat institutions across many regions. Therefore, leadership training and youth development programs are vital steps toward designing a sustainable succession system.

Moreover, empowering human resources should extend beyond technical training to encompass spiritual depth and moral integrity. As zakat is a financial act of worship (*'ibādah māliyah*), its implementers must uphold high integrity and commitment to Sharia principles. This underscores the importance of religious-based management, as highlighted by Mustari et al. (2024), which ensures that Islamic values are internalized within the working systems of zakat institutions and their staff. This approach fosters a professional yet trustworthy work environment that gains public legitimacy.

To support this empowerment agenda, a systematic and standardized HR recruitment and development system is required. This includes developing a national training curriculum for zakat officers, professional certification, career pathways, and performance evaluations based on competencies and social impact. The government and zakat associations, such as the Forum Zakat (FOZ) and BAZNAS, play strategic roles in formulating coordinated national policies for training and mentorship. The strategy of empowering HR and zakat officers is a long-term investment that directly impacts the effectiveness, accountability, and sustainability of the zakat system. An inclusive, data-driven, and socially responsive zakat transformation can only be realized through the strengthening of its key actors: zakat officers who are professional, trustworthy, and forward-thinking.

Youth Engagement and Community-Based Social Strategies

Youth engagement and community-based social strategies represent an increasingly important dimension in contemporary zakat collection practices. The younger generation, particularly Millennials and Generation Z, possesses strong digital literacy, social awareness, and a high level of engagement with issues related to social justice and sustainable development. Therefore, they are not only potential future *muzakki* but also strategic actors who can shape public perceptions of zakat and strengthen participation in zakat movements (Ghofur & Utami, 2023).

Ghofur & Utami (2023) argue that youth participation is essential for realizing zakat's contribution to the Sustainable Development Goals (SDGs) in the era of Digital Society 5.0. Through social campaigns, digital activism, and community movements, young Muslims can become effective ambassadors for promoting zakat awareness and encouraging collective participation. Their study emphasizes that zakat should be positioned not merely as an annual religious obligation but as a dynamic Islamic social movement that addresses contemporary socio-economic challenges.

In addition, community-based approaches remain highly relevant in enhancing zakat collection. Hakim & Gunawan (2020) demonstrate that mosque-based zakat management has significant potential to strengthen community engagement, although its implementation remains largely seasonal and focused on zakat al-fitr. Their findings suggest the need to revitalize mosque-based zakat institutions through the establishment of permanent Zakat Collection Units (UPZ) and more systematic fundraising activities. Furthermore, studies by Mustari et al. (2024) highlight the importance of organizational capability, digital fundraising, and institutional reputation in fostering community trust and participation. Community engagement strategies that emphasize transparency, participation, and social impact can strengthen the relationship between zakat institutions and society, thereby increasing the sustainability of zakat collection efforts.

In general, youth engagement and community-based social strategies demonstrate that zakat collection is not merely an institutional activity but also a social movement that relies on collective participation, community trust, and intergenerational collaboration. Integrating youth empowerment with community-based initiatives is therefore essential for building a more inclusive, adaptive, and sustainable zakat ecosystem.

Socio-Cultural and Community Empowerment Strategies

Socio-cultural strategies focus on embedding zakat practices within the cultural context, values, and traditions of local communities. This approach recognizes zakat as a socio-religious mechanism that strengthens community cohesion, collective awareness, and a sustainable empowerment ecosystem. By aligning zakat messaging and practices with local norms and cultural expressions, zakat institutions can enhance social acceptance, trust, and participation.

Culturally rooted philanthropy, as observed by Mohamad et al. (2022), demonstrates that zakat initiatives are more effective when integrated with local symbols, traditional leaders, and culturally significant religious events. Examples include incorporating regional terminology, collaborating with customary leaders, and synchronizing zakat initiatives with community rituals such as ngalap berkah in Java or maddoja bine in Sulawesi. Such methods reinforce zakat's social grounding and prevent institutions from being perceived as distant, formal entities.

Empirical evidence shows that these socio-cultural approaches can significantly enhance the performance of community-based Zakat Collection Units (UPZ). When communities feel culturally connected to zakat institutions, levels of trust, participation, and social ownership rise leading to increased effectiveness in collection and distribution.

At its core, this strategy requires zakat institutions to embrace adaptability and inclusion. By building networks with local communities and reinforcing participatory values, zakat organizations can strengthen the social foundations of the zakat system. Embedding zakat within local cultural narratives and practices transforms it from an individual obligation into a collective social movement rooted in community identity and empowerment.

Data-Driven Planning, Regulation, and Analytics Strategy

Data-driven planning, regulation, and analytics strategies occupy a crucial role in optimizing zakat collection in the modern era. Unlike traditional approaches, which tend to be reactive and ad hoc, this strategy emphasizes the importance of systematic strategic planning, clear and adaptive regulation, and the use of advanced data and analytics as the foundation for decision-making. This approach enables zakat institutions not only to respond to current conditions but also to project future trends and needs more accurately and efficiently. Herianingrum et al. (2024) found that at the regional level, zakat collection planning often remains sporadic and poorly structured, which may lead to inefficiencies and uncertainties in management. This weakness reflects a lack of integrated data systems and comprehensive information infrastructure, as well as limited evidence-based planning capacity. Hence, there is a pressing need to strengthen planning capabilities that incorporate historical data, socio-economic indicators, and other environmental factors to generate responsive and adaptive zakat collection strategies.

In the realm of analytical innovation, Amar et al. (2024) and Khairi et al. (2023) introduce quantitative methods based on predictive models such as Holt's Exponential Smoothing and AutoRegressive Integrated Moving Average (ARIMA), which are used to forecast zakat collection trends with high levels of accuracy. These models allow zakat institutions to quantitatively forecast zakat revenues based on historical data, thereby enabling operational plans to be aligned with predicted dynamics. With accurate predictions, zakat institutions can optimize resources, design timely fundraising campaigns, and anticipate fluctuations in zakat collection due to seasonal or socio-economic changes.

Furthermore, the adaptation and contextualization of zakat models from other countries also constitute a significant aspect of regulatory and planning strategy development.

Hidayatullah and Priantina (2018) emphasize that the adoption of international zakat models must be adjusted to Indonesia's unique societal characteristics, particularly in terms of regulation, transparency, and human resource management. This prevents the implementation of irrelevant models and allows Indonesian zakat institutions to adopt best practices that align with local values and social norms. Clear yet adaptive regulations provide a strong legal foundation, promote transparency, and ensure institutional accountability.

At a macro level, findings from the systematic literature review (SLR) over the past two decades reveal that zakat collection has undergone a significant evolution toward a complex, multidimensional, and dynamic system. Digital innovation, institutional governance strengthening, human resource empowerment, youth social participation, and data-driven approaches collectively form a strategic framework to build a sustainable and adaptive zakat ecosystem in response to changing times. Going forward, an integrated cross-sectoral approach is needed, combining digital transformation with institutional synergy, capacity building of zakat administrators (*'amil*), and the use of predictive analytics based on big data and artificial intelligence.

The development of a comprehensive and advanced national zakat information system will enhance data quality, facilitate monitoring and evaluation, and accelerate evidence-based decision-making. This system also enables effective collaboration among zakat institutions at both national and international levels, opening opportunities for synergy, data exchange, and performance benchmarking. In addition, regulatory reinforcement governing operational standards, data governance, and zakat consumer protection has become increasingly urgent to ensure legal certainty and build public trust. Adaptive regulations also allow for rapid responses to technological changes and socio-economic dynamics, ensuring that zakat institutions remain relevant and effective in fulfilling their social mandate.

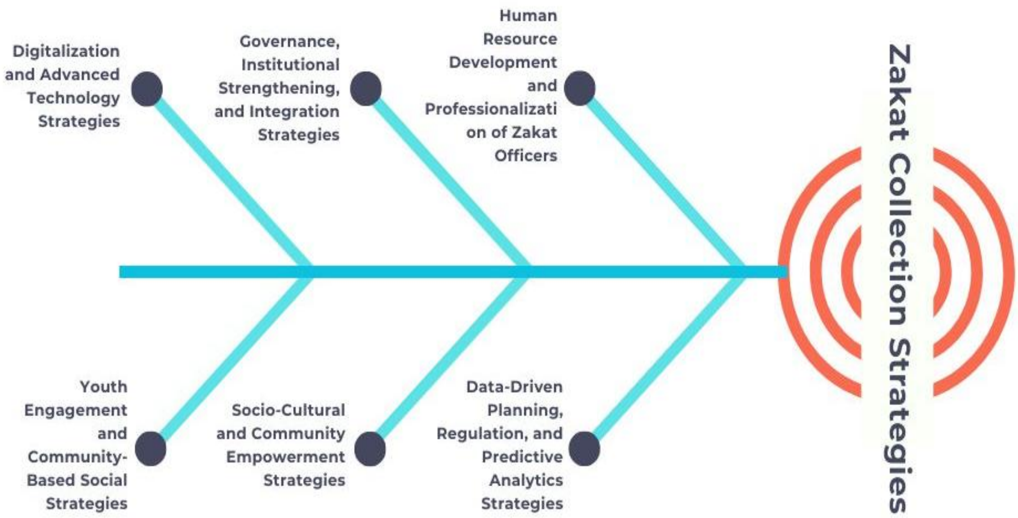

Figure 4: Type of zakat collection strategy
Source: Processed Data (2025)

CONCLUSION

Based on the results of the analysis and discussion, several key conclusions can be drawn. First, this study demonstrates that zakat collection strategy is an evolving topic that has garnered significant academic attention, as evidenced by the 20 articles analyzed through a Systematic Literature Review (SLR), which show a notable increase in publications from 2016 to 2024. These publications employ diverse approaches, ranging from predictive modeling, digital technologies such as blockchain and smart contracts, to governance enhancement and institutional collaboration, with a primary focus on the Indonesian and Malaysian contexts. The research spans multiple disciplines, including Islamic economics, Islamic law, information technology, and management. The dissemination of these articles across 18 different scholarly outlets underscores the interdisciplinary nature of this issue and reflects a shift in zakat systems toward more modern, adaptive, and data-driven approaches. Therefore, future strategies must integrate technology, enhance human resource capacity, foster institutional synergy, and encourage community participation to support a more effective and sustainable zakat system.

Second, optimizing zakat collection requires an integrated multidimensional approach, encompassing: (1) digitization and advanced technologies to enhance efficiency and transparency; (2) institutional strengthening and integration to ensure accountable governance and effective coordination; (3) the empowerment of human resources and zakat administrators who are professional, ethical, and adaptable to technological advancements and social needs; (4) inclusive community-based strategies involving youth as change agents to build solidarity and encourage active societal participation; and (5) systematic data-driven planning, regulation, and analytics to support responsive and predictive decision-making. These five strategies complement one another in forming an adaptive, transparent, and sustainable framework capable of addressing modern challenges while upholding Islamic values, thus enabling zakat to play an optimal role in social development and poverty alleviation.

Implications, Limitations, and Future Research Directions

This study offers important implications for zakat managers, policymakers, and scholars by highlighting the necessity of integrating digital technologies, strengthening institutional frameworks, and empowering professional and adaptive human resources to enhance the effectiveness of zakat collection. The proposed multidimensional approach not only supports transparency and efficiency but also strengthens community participation particularly among the younger generation in the modern zakat system. Consequently, the findings of this study can serve as a foundation for the development of strategic policies that are responsive to socio-economic dynamics and technological advancements while preserving Islamic values in zakat practices.

Nevertheless, this study has several limitations. First, the literature reviewed is restricted to English-language articles published between 2013 and 2024, potentially excluding relevant studies in other languages (especially Indonesian) or from different timeframes. Second, the study relied solely on the Scopus database, which may omit pertinent literature available in other academic databases. Third, as a Systematic Literature Review (SLR), the research is limited to secondary data and existing publications, without empirical testing or field studies that could provide deeper insights into the practical implementation of zakat collection strategies.

Therefore, future research should consider expanding the scope of the literature to include articles in various languages, especially Indonesian, and extend the study’s time frame to capture historical dynamics and recent developments in zakat collection strategies. Additionally, utilizing a variety of academic databases beyond Scopus such as Web of Science, Google Scholar, DOAJ, EBSCOhost, ProQuest, ERIC, and others can yield more diverse, representative, and contextual literature. Empirical studies involving fieldwork are also essential to test the effectiveness of technology integration, institutional strengthening, and human resource empowerment in actual zakat collection practices, including the assessment of social and economic impacts on zakat recipients. Lastly, cross-country and cross-cultural explorations especially beyond Indonesia and Malaysia and the adoption of mixed methods (quantitative and qualitative) can enrich the analysis and generate more adaptive and sustainable zakat policy recommendations.

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ABOUT THE AUTHORS

Corresponding author -

Azwar is a lecturer and researcher at Institut Agama Islam STIBA Makassar, Indonesia. He holds a Bachelor of Economics, a Master of Economic Science from Universitas Darul Ulum, Indonesia, and a Master of Public Administration from Universitas Terbuka, Indonesia. His research interests include Islamic economics, Islamic studies, management, education, statistics, and social sciences. He can be contacted at azwar@stiba.ac.id

Co-authors -

Muslimin H. Kara is a Professor of Islamic Economics at Universitas Islam Negeri Alauddin Makassar, Indonesia. He obtained his bachelor's degree from Institut Agama Islam Negeri Alauddin Makassar, his master's degree from Institut Agama Islam Negeri Syarif Hidayatullah Jakarta, and his doctoral degree from Universitas Islam Negeri Syarif Hidayatullah Jakarta. His research focuses on Islamic economics, Islamic banking, and Sharia financial policy, and he has authored numerous books and scholarly publications in these fields. He can be contacted at musliminkara@uin-alauddin.ac.id.

Siradjuddin is a Professor of Human Resource Management and Leadership at Universitas Islam Negeri Alauddin Makassar, Indonesia. He earned his bachelor's degree from Universitas Muslim Indonesia and his master's and doctoral degrees from Universitas Hasanuddin. His academic interests include human resource management, leadership, organizational management, and business studies, with extensive experience in research and international academic collaboration. He can be contacted at siradjuddin@uin-alauddin.ac.id.

Rahmawati Muin is an Associate Professor at the Faculty of Islamic Economics and Business, Universitas Islam Negeri Alauddin Makassar, Indonesia. Her areas of expertise include Islamic economics, zakat management, and business ethics. She has authored several books and scholarly publications on zakat management and Islamic economic development. She can be contacted at rahmawatimuin@uin-alauddin.ac.id.

Abur Hamdi Usman is an Associate Professor at the Faculty of Islamic and Civilization Studies, Universiti Islam Selangor, Malaysia. He received his graduate and doctoral degrees in Theology and Philosophy from Universiti Kebangsaan Malaysia. His research interests include Quranic sciences, hadith studies, theology, and Islamic thought, and he has published numerous books and refereed journal articles in these areas. He can be contacted at aburhamdi@uis.edu.my.

DECLARATION

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Azwar: Conceptualisation, research design, methodology, data curation, formal analysis, writing—original draft preparation, and final editing of the manuscript.

Muslimin H. Kara, Siradjuddin, Rahmawati Muin, Abur Hamdi Usman: Supervision, validation, and critical review of the manuscript.

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