



## Two Decade's Bibliometric Analysis of Corporate Zakat Research

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### ABSTRACT

This study provides an overview of trends in research topics, number of publications and citations, research design, affiliations and influential authors, keywords that often appear to challenge and opportunities for further research on corporate zakat indexed by Scopus and Google Scholar from 2000 to 2024. By using bibliometric analysis study with Vos viewer analysis tool, it can be seen that the development trend of topics that are widely discussed in both databases is zakat and corporate zakat. The highest number of publications occurred in 2022 and 2023 with the most widely used quantitative research design. The affiliation of International Islamic University Malaysia and Maulana Malik Ibrahim State Islamic University with Hameeda Abo Husain and Afaf Sukari as the most influential authors. The keywords that often appear are zakat, corporate zakat, and csr.

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## **INTRODUCTION**

Indonesia is a country with the second largest Muslim population in the world. Recorded by the Ministry of Religious Affairs of the Republic of Indonesia in 2023, Indonesia has the potential for zakat to reach IDR 327 trillion per year. Given the high potential in corporate zakat is a great opportunity for the economic and social welfare of the country (Hardiansyah et al., 2023). If the realization and utilization of zakat funds are managed properly, it can help social problems and can improve the economic and social welfare of the country. Corporate zakat, as a representation of corporate sharia, has the potential to improve economic growth through the implementation of a clear system and proper recording (Nurhikma et al., 2021). The role of zakat is very important for social and economic life.

With the increasing complexity of the economic and business world, the term corporate zakat is growing. However, the potential of zakat with zakat management is still less than optimal due to the lack of awareness of muzakki to pay zakat and the low understanding and trust in zakat management organizations. Many people think that zakat payment is only limited to the issuance of zakat fitrah which is done every Eid (Budiman, 2005). The understanding of the expenditure of zakat on wealth/meal, profession and others is still very common.

So that, Research on corporate zakat is needed. Bibliometric analysis is one of the methods used to analyze bibliographic data from various literatures, such as journals, articles, and other literatures (Septikha, 2022). Research results using bibliometric methods can include research development, journal quality, journal productivity, journal maturity and other factors.

The results of previous research conducted by (Supriani et al., 2022) entitled "A Bibliometric Analysis of Zakat Literature from 1964 to 2021" show the results of research on zakat with publication and citation trends from 1964 to 2010 are still relatively low. The highest increase in publications occurred in 2019. The topic that is widely raised is zakat accounting standards and its impact on economic stability. The index institution that contributes productively is University Utara Malaysia with the most productive author Saad, RAJ. The leading journals in publishing articles are IMEFM and JIABR with the most cited articles being those of Hassan and Syafri Harahap.

Based on the results of previous studies, it shows that bibliometric analysis of scientific publications on zakat provides an overview of the development of scientific publications from year to year. Bibliometric research on corporate zakat is still minimal, therefore the author wants to conduct a bibliometric analysis of corporate zakat by referring to previous studies with variables in the form of scientific publications published on Scopus and Google Scholar using Vosviewer.

This research is basically conducted to find out and provide an overview related to the development of the field of research with the theme of corporate zakat that has been carried out in Indonesia in the last 24 years, namely from 2000 to 2024 or since the enactment of Law No.38 of 1999 concerning Zakat Management.

Mapping corporate zakat research with bibliometric methods when viewed on Scopus and google scholar is still not much done. Therefore, the author wants to do a mapping of corporate zakat research with bibliometric research entitled "Two-decade Bibliometric Analysis of Corporate Zakat Research Results".

## LITERATURE REVIEW

Zakat is the fourth pillar of Islam which is one of the elements of enforcing Islamic law. This is because zakat is an asset that must be issued by a person or business entity to be given to people who are entitled to receive it in accordance with Islamic law. Zakat is also included in the same category of worship as the Hajj prayer and fasting which are absolutely contained in the Al-Quran and As Sunnah (Mairijani & Ainun, 2020). According to (Qamaruddin & Herman, 2020) zakat is divided into several types, namely Zakat fitrah and Zakat Maal.

Zakat Maal is a zakat that is issued due to having certain property or wealth that has entered the haul period and reached its niqab. Zakat mal is issued to clean wealth and purify the owner of the property. Corporate Zakat is a part of Maal zakat, which is zakat that is issued due to the company's assets or assets that meet the niqab and enter the haul period. Corporate Zakat is a new phenomenon, because no one has previously mentioned Corporate Zakat (Hadi, 2016a).

Bibliometrics or bibliometrics comes from the words bib Lio and metrics, bib Lio means book and metrics is measuring, which is used to analyze bibliographic data on publications such as journal articles or conference proceedings involving the use of statistical and informatics techniques to assess the production, citation and dissemination of scientific literature (Royani & Dukariana Idhani, 2018). Bibliometric data sources can be scientific publications that are bibliographic data collections, such as authors, journals, years of publication and number of citations that use statistical techniques to interpret the data (Muhammad & Triansyah, 2023).

Using the Scopus and google scholar databases both have the advantage of how much the scientific publication has been cited by other researchers, besides that google scholar has free and easy access to keyword searches with fast searches. While Scopus has an international scientific publication index with high quality and a wider range of journals than web of science. With this, the use of google scholar and Scopus will produce a good bibliometric picture (Falagas et al., 2008).

VOS viewer (visualization of similarities-viewer) is free software released by the Centre for Science and Technology Studies (CWTS) at Leiden University, the Netherlands. It is useful for organizing, browsing and describing a network of metadata useful for bibliometric analysis (Dewi et al., 2023). VOS viewer can generate network and cluster maps from bibliometric data that can be used to identify patterns of research trends, concepts and topics that frequently appear (Budianto & Nindi Dwi Tetria Dewi, 2023).



The figure above is the result of the network visualization, which shows various topics with different colors. The same color indicates that the topics are in the same cluster. The results show a total of 9 different clusters which are intended to.

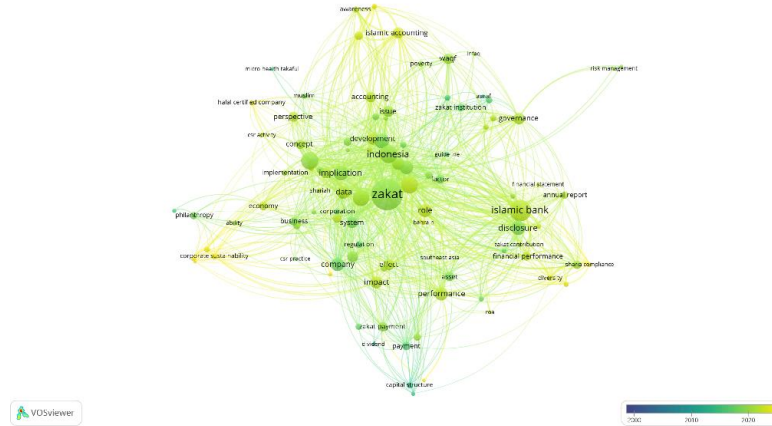


Figure 3. Overlay Visualization of Zakat Research based on Scopus Database

The figure above is the result of overlay visualization with the topic of corporate zakat research based on the Scopus database. From these results there are different colors based on the period of research topic trends. The younger the resulting color means that the topic is getting newer or a topic that is currently being raised or is trending. Based on the overlay results obtained by the author, there are several topics that are trending discussed in those years.

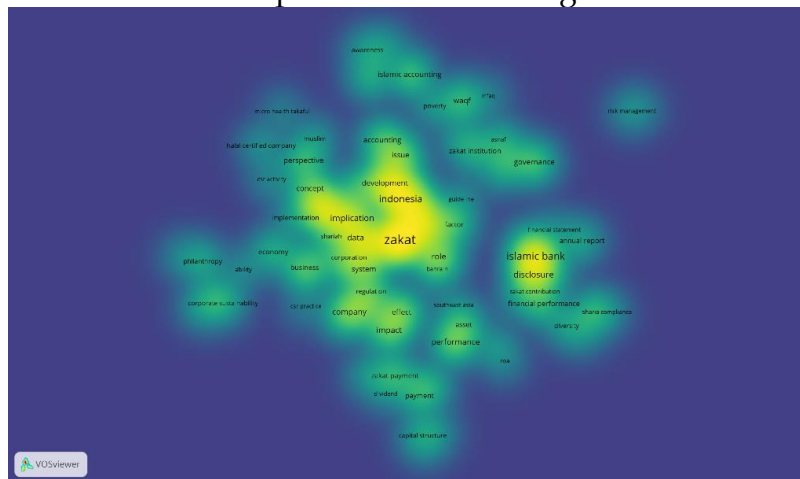


Figure 4. Density Visualization of Zakat Research based on Scopus Database

The figure is the result of density visualization that the author made from the topic of scientific publications on corporate zakat indexed by Scopus. The results of density visualization read how topics that often appear or are often discussed. The lighter the color produced by the density, the topic is often discussed or trending. In the picture above, it is found that the topic that is often discussed is zakat.

### Research Topic Trends Google Scholar

Based on data that the author took from February 12, 2025 through publish or perish, the author collected data on 215 scientific publications indexed by Google Scholar. The results that the author gets are 215 scientific publications, namely as many as 112 are scientific publications in the form of Journal Articles, 98 in the form of Theses and as many as 5 are the results of scientific publications from books.

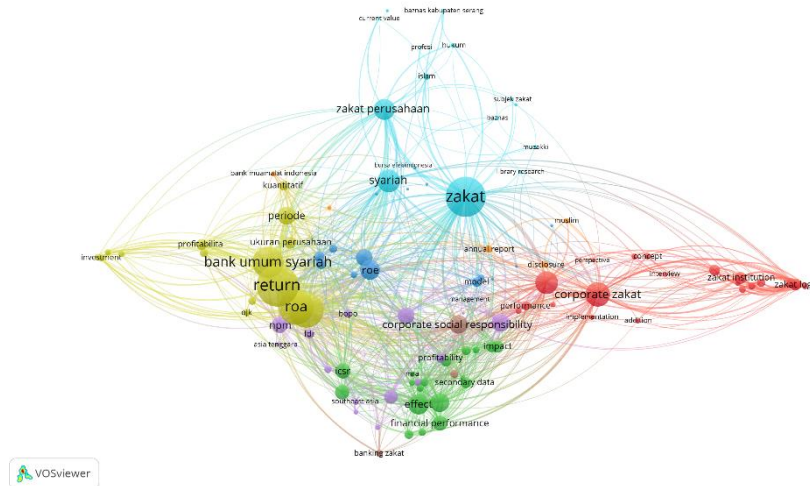


Figure 5. Network Visualization of Zakat Research based on Google Scholar

The figure above is the result of network visualization that shows diverse topics and visualization results with different colors. The same color indicates that the topics are in the same cluster. The results show a total of 8 different clusters which are intended to.

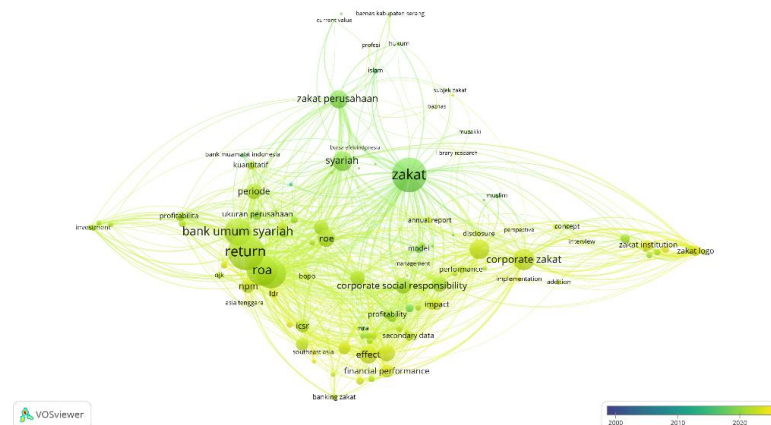


Figure 6. Overlay Visualization of Zakat Research based on Google Scholar

The figure above is the result of overlay visualization with the research topic of corporate zakat based on google scholar database. From these results there are different colors based on the period of research topic trends. The younger the resulting color means that the topic is getting newer or a topic that is currently being raised or is trending. Based on the overlay results obtained by the author, there are several topics that are trending discussed in those years.

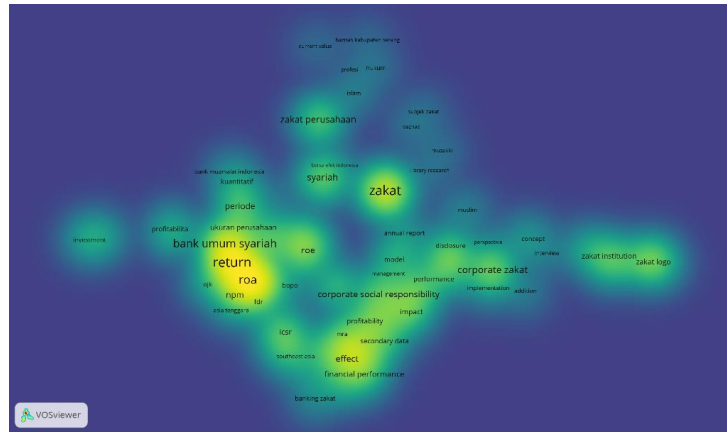


Figure 7. Density Visualization of Zakat Research based on Google Scholar

The figure is the result of density visualization that the author made from the topic of scientific publications on corporate zakat indexed by Google Scholar. The results of density visualization read how topics that often appear or are often discussed. The lighter the color produced by the density, the topic is often discussed or trending. In the picture above, it is found that the topic that is often discussed is zakat.

### Overview of Publications and Citations Scopus

Based on Scopus database data that the author manually searches through Zotero software, the results of the number of publications that have occurred in the last 16 years are shown in the following graph:

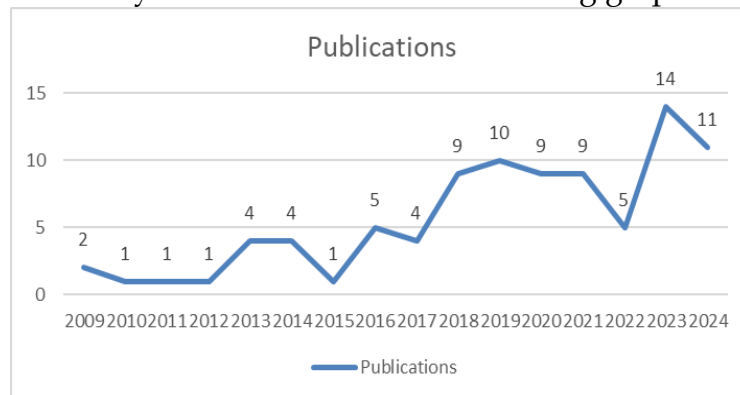


Figure 8. Graph Number of Zakat Publications in Scopus



Figure 9. Network Visualization by Citations in Scopus

Based on the network visualization image from the Scopus database, there are 31 tops with at least 10 citations per document. As for the visualization image of the citation network on the document, the author will make it in the top 5 table, as follows:

Table 1. Table of Citation in Scopus

No	Author	Title Publications	Citation	Year
1	Amalina W, W; Percy, M; Stewart, J	Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system	70	2013
2	Javaid, S; Al-Malkawi, H.A. N	Corporate social responsibility and financial performance in Saudi Arabia: Evidence from Zakat contribution	65	2018
3	Al-Ajmi, J; Abo Hussain, H	Corporate dividends decisions: evidence from Saudi Arabia	50	2011
4	Nomran, N.M; Haron, R	Dual board governance structure and multi-bank performance: a comparative analysis between Islamic banks in Southeast Asia and GCC countries	46	2019
5	Yusuf, M.B.O; Derus, A.M	Measurement model of corporate zakat collection in Malaysia: A test of diffusion of innovation theory	46	2013

**Overview of Publications and Citations Google Scholar**

Based on Google Scholar database data that the author manually searches through Zotero software, the results of the number of publications that have occurred in the last 22 years are shown in the following graph:

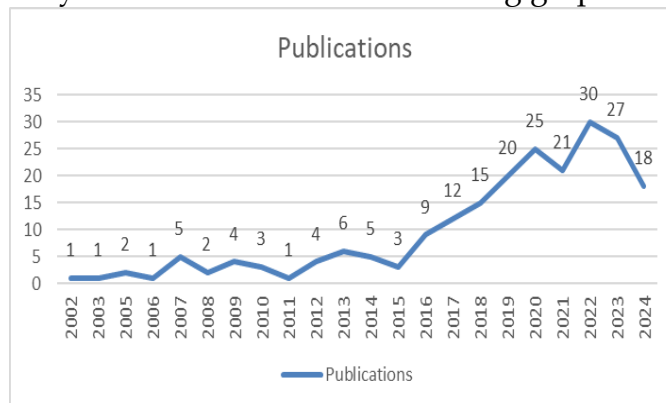


Figure 10. Graph Number of Zakat Publications in Google Scholar

Based on the graphical results of 215 scientific publications, the author conducted a manual calculation of the document citation. Based on what the author found on April 19, 2025, the author will make it in the top 5 table, as follows:

Table 2. Table of citation in Google Scholar

No	Author	Title Publications	Citation	Year
1	Akhyar Adnan, muhammad; Nur	Accounting Treatment for Corporate Zakat: A Critical	174	2009

	Barizah Abu Bakar	Review		
2	Owolabi Yusuf, Muhammad-Bashir; Alias Mat Derus	Measurement Model of Corporate Zakat Collection in Malaysia	125	2013
3	Hadi, A. Chairul	Corporate Social Responsibility and Company Zakat in the Perspective of Islamic Economic Law	69	2016
4	Firmansyah, Irman; Aam S Rusydiana	The Influence of Profitability on Zakat Expenditure in Islamic Commercial Banks in Indonesia with Company Size as a Moderating Variable	64	2013
5	Achmad, Willya	Corporate Social Responsibility and Zakat: A Model of Philanthropy in the Society Era 5.0	57	2022

### Research Design Trends Scopus

The following are the results of calculations regarding the use of research designs in 90 scientific papers on corporate zakat based on the Scopus database recorded in a table as follows:

Table 3. Table of Research Design Trends in Scopus

Research Design	Amount
Quantitative	42
Qualitative	41
Mix Method	7
TOTAL	90

### Research Design Trends Google Scholar

The following are the results of calculations regarding the use of research designs in 215 scientific papers on corporate zakat based on the Google Scholar database recorded in a table as follows:

Table 4. Table of Research Design Trends in Google Scholar

Research Design	Amount
Quantitative	113
Qualitative	101
Mix Method	1
TOTAL	215

### Affiliation Influential Scopus

Based on the results that the author found on the Scopus page in the results analysis feature, there are 5 affiliates who contributed the most scientific papers on corporate zakat based on the Scopus database recorded in the table as follows:

Table 5. Table of Affiliation in Scopus

No	Publications	Amount
1	International Islamic University Malaysia	10

2	MARA University of Technology	6
3	University of Bahrain	4
4	University of Indonesia	4
5	National University of Malaysia	3

**Affiliation Influential Google Scholar**

Based on the results that the author explores manually with the help of Zotero software, there are 5 affiliations that contribute the most scientific papers on corporate zakat based on the google scholar database which are recorded in a table as follows:

Table 6. Table of Affiliation in Google Scholar

No	Publications	Amount
1	State Islamic University of Maulana Malik Ibrahim	12
2	Sunan Kalijaga State Islamic University of Yogyakarta	6
3	Indonesian College of Economics Jakarta	5
4	Raden Intan State Islamic University of Lampung	5
5	Syarif Hidayatullah State Islamic University	5

**Influential Author in Scopus**

To find out who are the authors who contribute greatly to the scientific work on corporate zakat, the author mapped the results of scientific work using the help of the Vos viewer application. The following are the results of network visualization based on the Scopus database

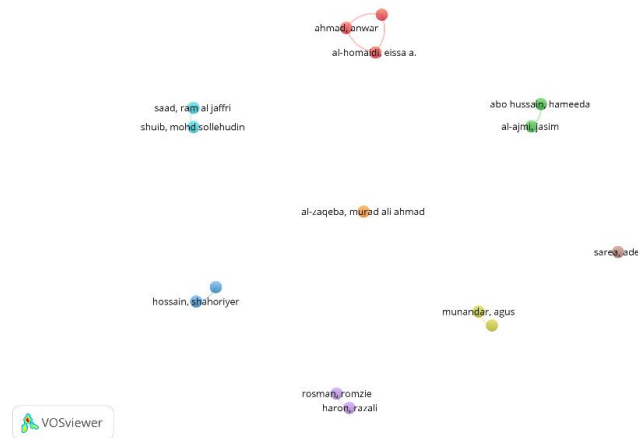


Figure 11. Influential Author in Scopus

Based on the results of network visualization mapping, there are 5 authors who contribute the most scientific papers on corporate zakat based on the Scopus database which are recorded in a table as follows:

Table 7. Table of Influential Author in Scopus

No	Author	Document	Link Strength
1	Hameeda Abo Hussain	2	83
2	Jasim Al-Ajmi	2	83
3	Razali Haron	2	54
4	Anwar Ahmad	2	23
5	Eissa A Al Homaidi	2	23

To find out who are the authors who contribute greatly to the scientific work on corporate zakat, the author mapped the results of scientific work using the help of the Vos viewer application. The following are the results of network visualization based on the google scholar database.

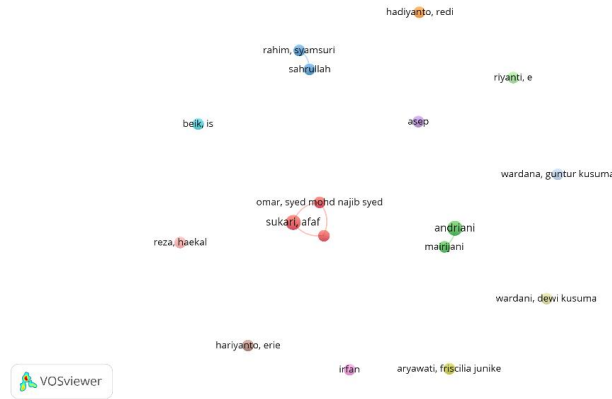


Figure 12. Influential Author in Google Scholar

Based on the results of network visualization mapping, there are 5 authors who contribute the most scientific papers on corporate zakat based on the Google Scholar database which are recorded in a table as follows:

Table 8. Table of Influential Author in Google Scholar

No	Author	Document	Link Strength
1	Afaf Sukari	3	4
2	Andriani	3	2
3	Azman Ab Rahman	2	4
4	Syed Mohd Najib Syed Omar	2	4
5	Mairijani	2	2

**Keywords to use Scopus**

To find out what keywords often appear in scientific papers on corporate zakat, the author mapped the results of scientific papers using the help of the VOS Viewer application. The following are the results of network visualization based on the Scopus database:

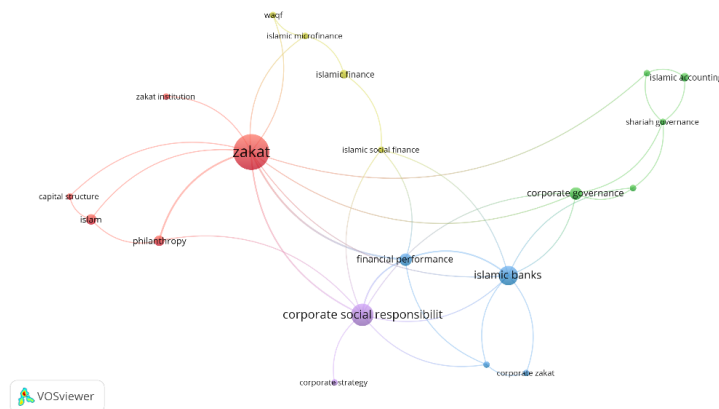


Figure 13. Network Visualization Mapping by Keywords of Corporate Zakat in Scopus

Based on the results of network visualization mapping, there are 5 keywords that most often appear in scientific papers on corporate zakat based on the Scopus database which are recorded into a table as follows:

Table 9. Table of Top 5 Keywords in Scopus

No	Keywords	Occurrence	Link Strength
1	Zakat	21	16
2	Corporate Social Responsibility	11	10
3	Islamic Banks	9	9
4	Corporate Governance	5	5
5	Financial Performance	5	9

**Keywords to use Google Scholar**

To find out what keywords often appear in scientific papers on corporate zakat, the author mapped the results of scientific papers using the help of the VOS Viewer application. The following are the results of network visualization based on the google scholar database:

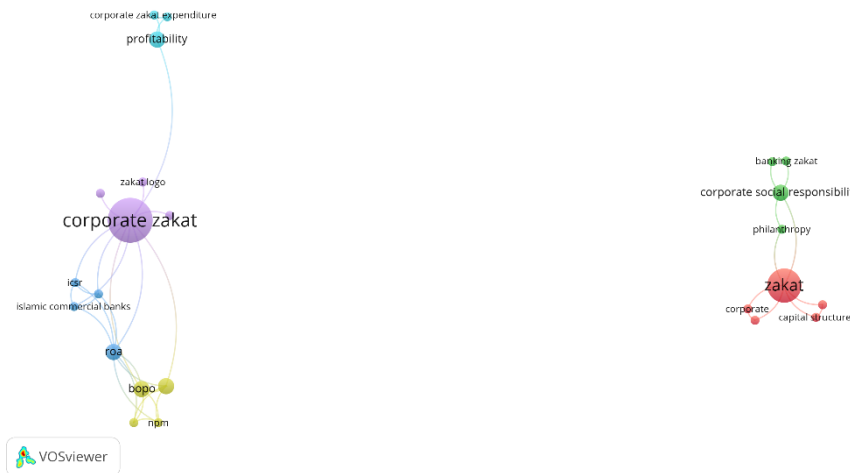


Figure 14. Network Visualization Mapping by Keywords of Corporate Zakat in Google Scholar

Based on the results of network visualization mapping, there are 5 keywords that most often appear in scientific papers on corporate zakat based on the google scholar database which are recorded into a table as follows:

Table 10. Table of Top 5 Keywords in Google Scholar

No	Keywords	Occurrence	Link Strength
1	Corporate Zakat	7	10
2	Zakat	5	6
3	Roa	2	8
4	Bopo	2	6
5	Gpm	2	6

**Bibliometric Analysis of Research Topic Trends Clusters of Research Topics**

In this discussion the author will describe how the topic trends in research on corporate zakat indexed on Scopus and google scholar. Based on the results that the author gets, research on corporate zakat based on the Scopus and Google Scholar databases each have a different number of clusters. From

the results of scientific papers indexed by Scopus, there are 9 clusters consisting of red, green, blue, yellow, purple, tosca, orange, brown and pink clusters. The red cluster has the largest sphere with the topic "*zakat*" which contains 132 occurrences. The green cluster has a large sphere with the topic "*Islamic bank*" which contains 73 occurrences. The blue cluster has a large sphere with the topic "*corporate social responsibility*" which contains 54 occurrences. The yellow cluster has a large sphere with the topic "*implication*" which contains 41 occurrences. The purple cluster has a large sphere with the topic "*country*" with 48 occurrences.

Meanwhile, there are only 8 clusters indexed by Google Scholar, consisting of red, green, blue, yellow, purple, tosca, orange and brown clusters. The red cluster has a large circle with the topic "*corporate zakat*" which contains 55 occurrences. The yellow cluster has a large sphere with the topics "*Islamic general bank*", "*return*" and "*roa*" which contains more than 110 occurrences. The tosca cluster has the largest sphere with the topic "*zakat*" with 226 occurrences, "*company zakat*" with 126 occurrences and "*syariah*" with 120 occurrences. Topics that have many occurrences are topics that are often discussed and used in previous researchers.

Research topics on corporate zakat are considered interrelated if the keywords appear simultaneously in the analyzed scientific publications. This means that topics with keywords that often appear in the same document can be classified into the same topic cluster.

#### **Relationship between Research Topics**

Based on the results of research on scientific papers on corporate zakat from the Scopus and Google Scholar databases, the author found similarities from both databases. The similarity between the two is that the topic "*zakat*" is the topic that has the largest sphere and has the most path lines. In the Scopus database, there are 102 visualized topic items that have 2,273 path lines and 19,620 total strengths of relationship. While in the google scholar database there are 110 items of visualized topics that have 25,178 total strengths of the relationship.

Visualization results from the Scopus database, the topic "*zakat*" has 96 path lines. This means that the topic of "*zakat*" has appeared along with 96 other topics in research from 102 topics visualized on research topics. This means there are still as many as 6 other topics that have not appeared simultaneously with the topic of zakat. For example, the topic "*zakat*" has no relationship with the topics "*financial transparency*", "*csr practice*", "*Bahrain*", "*stakeholder*", "*Southeast Asia*", "*profit*", "*firm value*", "*equity*".

While the visualization results from the google scholar database have 107 trajectory lines. This means that the topic of "*zakat*" has appeared together with 107 other topics in the study of 110 topics from the visualization results of research topics. This means that there are still 3 topics that have not appeared simultaneously with the topic of zakat. For example, the topic "*zakat*" does not have a relationship with the topic "*addition*", "*investment*" and "*profitability ratio*".

### **Recent Research Topics Used**

Based on the results of research on scientific papers on corporate zakat from the Scopus and Google Scholar databases, the author found similarities from both databases. Both have a trend of many research topics from 2018, 2019, 2020, 2021 and 2022, where these years are the years when the covid 19 outbreak hit the world. It is possible that during the covid 19 outbreak, researchers actively developed scientific works on corporate zakat.

The results of overlay visualization from the Scopus database can be seen with the topics *"digital accounting"*, *"financial transparency"*, *"firm size"*, *"firm value"* and *"sharia compliance"* are the latest topics related to corporate zakat which are marked in bright yellow. While in the overlay visualization results from the google scholar database it can be seen that the topics *"Fdr"*, *"southeast asia"*, *"zakat expenditure"* and *"implementation"* are the latest topics related to corporate zakat which are marked in bright yellow.

### **Rarely Used Research Topics**

Based on the results of research on scientific papers on corporate zakat from the Scopus and Google Scholar databases, the author found similarities from both databases. The similarity of the two is the topic *"zakat"* which has the most prominent color of the brightest yellow and large, meaning that the topic *"zakat"* often appears and is often used in research.

Research results based on the Scopus database, the authors found topics that are rarely used such as *"micro health takaful"*, *"poverty"*, *"infaq"*, *"ability"*, *"csr practice"*, *"csr activity"*, *"halal certificate company"*, *'roa'* and *"guideline"*. These topics have a dim and faded color, meaning that they are topics that rarely appear and are rarely used in research.

While the results of research based on the google scholar database, the authors found topics that are rarely used such as *"interview"*, *"addition"*, *"practice"*, *"concept"*, *"Muslim"*, *"Islamic law"*, *'Muzakkir'*, *"library research"*, *"banking zakat"*, *"liquidity"* which have dim and faded colors, meaning that these topics are topics that rarely appear and are rarely used in research.

### **Bibliometric Analysis of the Number of Publications and Article Citations**

The results of research based on the Scopus database; the authors used 90 published scientific papers. The most scientific publications occurred in 2023, namely 14 scientific papers published in that year. While the results of research are based on the google scholar database, the authors used 215 published scientific papers. The most scientific publications occurred in 2022 as many as 30 scientific papers. Based on the graph made by the author, it can be concluded that the development trend of scientific publications on corporate zakat has developed and experienced an increase and decrease in the last 24 years. The number of scientific publications indexed by Scopus showed flat results from 2010 to 2012, then experienced an increase and decrease from year to year. The significant increase ranged from 2018 to 2024 although it experienced a drastic decline in 2022. While the publication of scientific papers indexed by Google Scholar has increased from 2016 to 2020, although it has decreased in 2021, the topic of corporate zakat has increased significantly in 2022 and has decreased again in the following years.

The results of research based on the Scopus database; the author found 951 citations from 90 published scientific papers. The scientific work with the most citations is research by (Amalina Wan Abdullah, W, Percy, M; Stewart, 2013) entitled "*Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system*" which received 70 citations.

While the results of research based on the google scholar database the author found as many as 1,336 citations from 215 published scientific papers. The scientific work with the most citations is research by (Akhyar Adnan, 2009) entitled "*Accounting Treatment for Corporate Zakat: A Critical Review*" which received 174 citations.

### **Bibliometric Analysis of Research Design Trends**

Based on the results of research on scientific papers on corporate zakat from the Scopus and Google Scholar databases, the author found similarities from both databases. Both use the most quantitative research design, namely 42 scientific papers based on the Scopus database and 113 scientific papers based on the Google Scholar database.

The results of research based on the Scopus database, the use of research design on corporate zakat is mostly used quantitative research design. The example of an article that uses quantitative research design is the work of (Azura B.T. Sanusi, 2014) which discusses "*The Dynamics of Capital Structure in the Presence of Zakat and Corporate Tax*". This study used a sample of Malaysian companies listed on the Kuala Lumpur Stock Exchange. Then in the next result the author also found a research design that uses qualitative research, namely 41 scientific papers. The example of research that uses qualitative research design based on the Scopus database is research from (Akhyar Adnan, 2009) which discusses "*Accounting Treatment for Corporate Zakat: a Critical Review*" which uses qualitative with literature studies that analyze suitability and compliance with Islamic and accounting theoretical perspectives. The last is a mixed research design. The use of mixed research design is the least research design that the author found, namely 7 scientific papers. The example of research is from (Ascarya et al., 2022) which discusses the "*Proposed Model of Integrated Islamic Commercial a Social Finance for Islamic Banks in Indonesia*" which uses the Delphi and Analytic Network Process (ANP) methods.

While the results of research based on the google scholar database, the use of research designs on corporate zakat is mostly used quantitative research design. The example of an article that uses quantitative research design is the work of (Owolabi Yusuf, 2013) which discusses the "*Corporate Zakat Collection Measurement Model in Malaysia*". This study uses a survey method for a number of acceptance models and empirical research to test hypotheses and develop a measurement model of corporate zakat in Malaysia. Then in the next result the author also found a research design that uses qualitative research, namely 101 scientific papers. The example of an article that uses qualitative research design from (Hadi, 2016b) which discusses "*Corporate Social Responsibility and Company Zakat in the Perspective of Islamic Economic Law*" which uses literature studies that analyze theories and concepts related to CSR and Corporate Zakat in the Perspective of Islamic Economic Law. The last one is mixed research design.

The example of an article that uses a mixed research design from (Sukari, 2022) which discusses “*Systematic Literature Analysis of the Role of Using Zakat Logos in Increasing Corporate Zakat Quotes in Malaysia*” which uses systematic literature review research on Scopus and my journal web data.

It can be seen that both databases have the highest percentage in the use of quantitative design, this is the tendency of the research design used by research on corporate zakat based on the google scholar database is quantitative research design.

#### **Bibliometric Analysis of Affiliations that Contribute to Scientific Articles**

The results of research based on the Scopus database, it can be seen that the affiliation that contributed the most scientific papers was the International Islamic University Malaysia which contributed 10 scientific papers, Mara University of Technology as many as 6 scientific papers, Universitas Bahrain as many as 4 scientific papers and affiliates from Indonesia are in 4th position, namely the University Indonesia as many as 4 scientific papers.

While the results of research based on the Google Scholar database, it can be seen that the affiliation that contributed the most scientific papers was State Islamic University of Maulana Malik Ibrahim which contributed 12 scientific articles, Sunan Kalijaga State Islamic University of Yogyakarta, Indonesian College of Economics Jakarta, Raden Intan State Islamic University of Lampung and Syarif Hidayatullah State Islamic University.

Based on the results in the two databases above, the author concludes that affiliates who contribute a lot of scientific papers in the Scopus database, are dominant to Malaysia, while affiliates who contribute to scientific papers in the Google Scholar database, are dominant to Indonesia.

#### **Bibliometric Analysis of Authors Who Contribute the Most Scientific Articles**

The results of research based on the Scopus database, it can be seen that the author who contributed the most scientific papers each 2 scientific papers in the last 24 years about corporate zakat is Hameeda Abo Hussain from the University of Bahrain, Zallaq, Bahrain, Jasim Al Ajmi from the Department of Economics and Finance, College of Business Administration, University of Bahrain, Manama, Bahrain and Razali Haron from IIUM Institute of Islamic Banking and Finance Malaysia.

While the authors who contributed greatly to contributing scientific papers indexed by Google Scholar were Afaf Sukari from Islamic Studies who contributed 3 scientific papers, Andriani from Banjarmasin State Polytechnic who contributed 3 scientific papers and Azman Ab Rahman from Malaysia who contributed 2 scientific papers.

#### **Bibliometric Analysis of Keywords that Often Appear**

The results of research based on the Scopus database can be seen that the keywords that often appear in scientific works on corporate zakat are “zakat” which appears 21 times, “corporate social responsibility” which appears 11 times, “Islamic banks” which appears 9 times and “corporate governance”, “financial performance” which appears 5 times.

While the results of research based on google scholar can be seen that the keywords that often appear in scientific papers on corporate zakat are

“corporate zakat” which appears 7 times, “zakat” which appears 5 times, “ROA”, “BOPO”, ‘GPM’, “corporate social responsibility” and “profitability” which appear 2 times.

Based on the results in the two databases above, the author concludes that the keywords that often appear are “zakat” and “corporate social responsibility”.

### **Challenges and Opportunities for Future Research Topic Trends**

Based on the results of research and in-depth data mining on bibliometric analysis, the author found challenges and opportunities contained in the trend of research topics from the two databases. The challenges and opportunities are as follows:

#### **Challenges**

The topic of “corporate social responsibility” is widely discussed in articles related to corporate zakat. So, it is a challenge for future researchers to make innovations and novelty that can make corporate zakat research and corporate social responsibility topics more varied. Research on corporate zakat is still not widely discussed in other countries. Corporate zakat research is still limited to countries such as Indonesia and Malaysia. Whereas corporate zakat is universal and can be used in any country.

#### **Opportunities**

Opportunity is a possibility of something happening. In this discussion, the opportunity for corporate zakat topics based on the Scopus database such as the topics “financial transparency”, “csr practice”, “Bahrain”, “stakeholders”, “southeast asia”, ‘profit’, “firm value”, “equity”. While based on the google scholar database the topics “addition”, ‘investment’ and “profitability ratio”. These topics do not have a direct network connection to the topic of zakat. The topic of zakat is the most frequently discussed topic from time to time. The topic of zakat is the highest topic discussed in the scientific works on corporate zakat. Topics that do not have a relationship with the topic of zakat can be used as a reference gap in the novelty of the relationship that can be used for further research.

Based on the results of overlay visualization from the Scopus database, it can be seen that the topics of “digital accounting”, “financial transparency”, “firm size”, “firm value” and “sharia compliance”. While in the google scholar database the topics “Fdr”, “southeast asia”, “zakat expenditure” and “implementation”. These topics are the latest topics related to corporate zakat which are marked in bright yellow. These topics can be used as a reference for the discussion of corporate zakat for research renewal because the topic is still new and not many have discussed it.

Based on the density visualization results from the Scopus database, the author found topics that are rarely used such as “micro health takaful”, “poverty”, “infaq”, “ability”, “csr practice”, “csr activity”, “halal certificate company”, ‘roa’ and “guideline”. Meanwhile, based on the google scholar database, the topics “interview”, “addition”, “practice”, “concept”, “Muslim”, “Islamic law”, ‘muzakki’, “library research”, “banking zakat”, “liquidity” has dim and faded colors, meaning that these topics are topics that rarely appear

and are rarely used in research. Topics that rarely appear can be used as a reference opportunity for topics discussed for further research because they are still rare and common.

## **CONCLUSIONS AND RECOMMENDATIONS**

The conclusions in this study provides an overview of how the trend of scientific publications on corporate zakat indexed on Scopus and google scholar from 2000 to 2024, the number of publications and citations, research design, affiliations and contributing authors, keywords that often appear and challenges and opportunities for research topics on corporate zakat that can be developed more rapidly. This research uses bibliometric methods that use the help of Vos viewer software to display network visualization results. The variables used in this study are scientific publications indexed by Scopus and Google Scholar.

The topic trend in scientific publications on corporate zakat in both databases is the same, namely the topic of 'zakat'. The highest number of scientific publications over the last 24 years based on the Scopus database is in 2023 with 14 scientific papers and in the Google Scholar, database is in 2022 with 30 scientific papers.

The most influential document with the most citations based on the Scopus database is the work of (Amalina Wan Abdullah, W, Percy, M; Stewart, 2013) with the title 'Shari'ah disclosures in Malaysian and Indonesian Islamic banks: The Shari'ah governance system' with 70 citations. In the google scholar database is the work of (Akhyar Adnan, 2009) with the title 'Accounting Treatment for Corporate Zakat: A Critical Review' with 174 citations.

The tendency of research design based on both databases is dominant to quantitative research design. The affiliation that influences the scientific work on corporate zakat based on the Scopus database is the International Islamic University of Malaysia with the number of publications 10. And on the google scholar database, the affiliation of Maulana Malik Ibrahim State Islamic University (UIN) with the number of publications 12.

The author who influences the scientific work on corporate zakat based on the Scopus database is Anwar Ahmad and based on the Google Scholar database is Guntur Kusuma Wardana. The keywords that appear most often based on the Scopus database are 'zakat', 'corporate social responsibility' and 'Islamic Bank'. On the google database

The recommendation for future researchers can connect research on corporate zakat with economic and social influences or the impact of corporate zakat on society to research on corporate zakat in other countries. Future researchers can add more diverse keywords and years. Use of other analytical tools such as RStudio, bibliophagy and others.

## **FURTHER STUDY**

This research has limitations in processing time and the databases used are only from Scopus and Google Scholar so that it cannot describe research on other databases such as, Web of Science, Crossref, PubMed, Open Alex and

Semantic Scholar. so that future researchers can use other analytical tools and databases with more diverse keywords and years.

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