

CORPORATE ZAKAT PAYMENT: A SYSTEMATIC LITERATURE REVIEW AND BIBLIOMETRIC ARCHITECTURE (2010–2026)

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Abstract: *Corporate zakat payment represents a vital nexus between modern corporate governance and classical Islamic social finance, acting as an institutionalized mechanism for capital redistribution, poverty alleviation, and socio-economic justice. As business landscapes evolve, the literature tracking corporate zakat compliance, disclosure, and technological integration has proliferated extensively. This study presents a comprehensive systematic literature review (SLR) and bibliometric architecture of corporate zakat payment research indexed in the Scopus database from 2010 to 2026. Employing rigorous evaluative metrics and relational science mapping through a refined dataset of 415 scientific publications, this paper analyzes annual output trajectories, influential publishing outlets, prominent geographic contributors, and co-occurrence keyword networks. The analytical findings reveal an aggressive expansion in publication momentum post-2018, with Malaysia and Indonesia cementing undisputed intellectual leadership in the ASEAN region. The synthesized keyword networks expose a strategic evolutionary paradigm shift: progressing from foundational jurisprudence into structured corporate compliance behaviors, institutional governance frameworks, and cutting-edge digital transformations (including fintech, artificial intelligence, and blockchain-enabled smart contracts) aligned with the United Nations Sustainable Development Goals (SDGs). This paper provides critical theoretical and practical guideposts for Islamic finance scholars, institutional managers, and regulatory policy architects to map current research frontiers and navigate future empirical directions.*

Keywords: *Corporate Zakat Payment, Islamic Social Finance, Systematic Literature Review, Bibliometric Analysis, Corporate Governance, Fintech.*

Introduction

Zakat is a foundational pillar of Islam, operating not merely as a personalized spiritual duty but as a highly structured, institutionalized instrument for socio-economic justice, macro-economic equilibrium, and progressive wealth redistribution. In contemporary economic frameworks, this religious obligation manifests powerfully within the commercial arena through corporate zakat payments. When corporate entities fulfill their zakat mandates, capital flows directly from profitable corporate pools into formalized distribution pipelines designated for the eight vulnerable groups (*asnaf*), primarily aimed at systemic poverty eradication. Over the past few decades, the rapid expansion of Islamic commercial banking, capital markets, and Shariah-compliant corporate entities has necessitated a profound modernization of zakat administration, financial auditing, and corporate disclosure strategies to preserve stakeholder value while upholding divine commands.

As academic inquiry regarding corporate zakat intensifies, the volume of scholarly literature has proliferated across diverse, cross-disciplinary landscapes, blending religious jurisprudence with corporate governance, financial accounting, consumer behavior, and financial technology (Fintech). While conventional literature reviews provide qualitative depth regarding isolated institutional domains, they frequently lack the structural capacity to map large-scale, cross-border intellectual collaborations or synthesize meta-data trends across broad horizons. Quantitative bibliometric visualization methods mitigate this analytical gap by rendering hidden intellectual ties, research densities, and thematic evolutions explicit.

A rigorous updates up to the year 2026 is critical. The massive global influx of decentralized financial technology, automated digital accounting, mobile payment vectors, and the urgent pressure to align corporate social responsibility (CSR) with the United Nations Sustainable Development Goals (SDGs) have radically altered corporate compliance frameworks. Therefore, this article provides an authoritative systematic literature review (SLR) and bibliometric architecture of corporate zakat payment literature indexed in premium Scopus repositories from 2010 to 2026. To anchor this investigation, four primary research questions are addressed: (1) What is the chronological growth trajectory of corporate zakat publications? (2) Which specialized source journals, individual authors, and prominent institutions wield the highest intellectual influence? (3) Which sovereign nations spearhead global scientific production? and (4) What are the emerging thematic clusters and prospective research frontiers dictated by keyword co-occurrence parameters?

Literature Review

Foundational Principles and Corporate Compliance

Historically, the conceptualization of zakat resided strictly within classical Islamic jurisprudence (*fiqh*), delineating specific calculation thresholds (*nisab*), possession durations (*haul*), and individual eligibility metrics. However, the rise of the modern corporation transformed this discourse, giving birth to corporate zakat principles where a business entity is treated as a distinct legal persona capable of generating wealth and incurring religious financial obligations. Modern corporate zakat literature centers heavily on compliance behavior, analyzing why corporate boards choose to officially pay zakat through formal state-sanctioned channels (*Amil*) versus informal, ad-hoc personal distribution networks.

Extensive studies utilize behavioral frameworks, notably the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM), to evaluate how specific subjective

norms, attitudes, and perceived behavioral controls dictate institutional compliance. Empirical findings confirm that public trust in zakat institutions acts as the primary mediator between corporate intention and actual compliance behavior. When corporate managers observe pristine transparency, robust internal controls, and audited accountability within zakat collection agencies, corporate compliance behaviors accelerate exponentially, reducing institutional tax-evasion and maximizing capital mobilization.

Corporate Governance and Socio-Economic Impact

Corporate governance represents another major pillar of contemporary zakat literature. Shariah governance, board diversity (including gender representation and independent directors), and institutional audit quality have been heavily linked to corporate zakat performance. Scholars argue that robust corporate governance directly correlates with elevated corporate social responsibility (CSR) and higher rates of corporate zakat contribution, positioning zakat as an intrinsic mechanism of Islamic corporate ethics rather than a superficial, voluntary public-relations exercise.

Furthermore, contemporary research has fundamentally shifted from viewing zakat as passive, consumption-based short-term aid to modeling it as a dynamic, productive financial catalyst. By injecting zakat capital into micro-finance schemes, sustainable micro-entrepreneurship models, and capacity-building programs, zakat institutions actively transform vulnerable recipients (*mustahik*) into economically self-sufficient, future zakat contributors (*muzakki*). This paradigm directly intersects with global wealth-redistribution and macroeconomic stabilization frameworks, reinforcing the institutional capacity of Islamic social finance to resolve deep-seated structural poverty.

Methodology

This study deploys a rigorous, two-staged systematic literature review and bibliometric mapping workflow, ensuring complete transparency, replicability, and minimization of subjective bias. The Scopus database was selected as the exclusive data repository due to its exceptional stringency, superior quality controls, and unmatched coverage of high-impact Islamic finance, economics, and corporate accounting literature relative to unrefined, raw index repositories.

The initial stage involved strategic search string formulation designed to compress all variations of the primary keyword across titles, abstracts, and author-specified keywords. The exact structural query executed was: **TITLE-ABS-KEY ("zakat" OR "zakah" OR "zacam")**. The initial global retrieval string captured a total of 532 documents. In the second stage, strict refinement parameters were applied to filter out non-peer-reviewed outputs. The dataset was constrained strictly to journal articles, formal conference proceedings, and peer-reviewed book chapters published up to the year 2026. Non-relevant, cross-disciplinary anomalies (such as biological, medical, or agricultural technical terms unrelated to social finance) were systematically purged. Following complete data scrubbing and duplication checks, a definitive core dataset of 415 high-integrity documents was institutionalized for formal analysis.

The metadata were extracted in Comma-Separated Values (.csv) formats containing granular information regarding authorship, institutional affiliation, abstract content, citation indices, and structural keywords. Descriptive metrics and annual productivity distributions were compiled using Microsoft Excel. Relational network structural mappings, specifically institutional co-authorship networks and keyword co-occurrence density graphs—were mathematically

rendered via VOSviewer (version 1.6.20). Keyword mapping utilized fractional counting metrics with an established minimum threshold of 5 occurrences to guarantee intense conceptual focus and eliminate peripheral noise.

Results And Analysis

Chronological Scientific Production Trajectory

The chronological distribution of the 415 analyzed publications from 2010 to 2026 demonstrates an impressive, multi-phased growth trajectory. As contextualized in the historical dataset, the field experienced a conservative, linear baseline phase between 2010 and 2017, where publication volumes fluctuated modestly below an average of 15 papers per annum. This phase was largely dominated by classical jurisprudential debates and localized institutional audits.

However, post-2018, the literature underwent an unprecedented exponential acceleration. This explosive expansion corresponds directly to the global digital revolution, the aggressive mainstreaming of Islamic Fintech, and intense macro-economic discussions surrounding automated wealth distribution during international fiscal crises. The scientific output reached its zenith between 2022 and 2025, signaling a highly mature, internationally recognized research ecosystem. Data compiled for the year 2026 confirms that publication momentum remains intensely active, reflecting an ongoing commitment by global researchers to capture and critique real-time institutional developments.

Influential Publishing Sources, Authors, and Sovereign Contributors

An evaluation of source metrics reveals that specialized, Scopus-indexed journals focusing on Islamic accounting, business ethics, and Middle Eastern economics serve as the primary conduits for corporate zakat literature. Outlets such as the *Journal of Islamic Accounting and Business Research* and the *International Journal of Islamic and Middle Eastern Finance and Management* lead the domain, expanding their thematic boundaries to incorporate information science methodologies and dynamic institutional tracking.

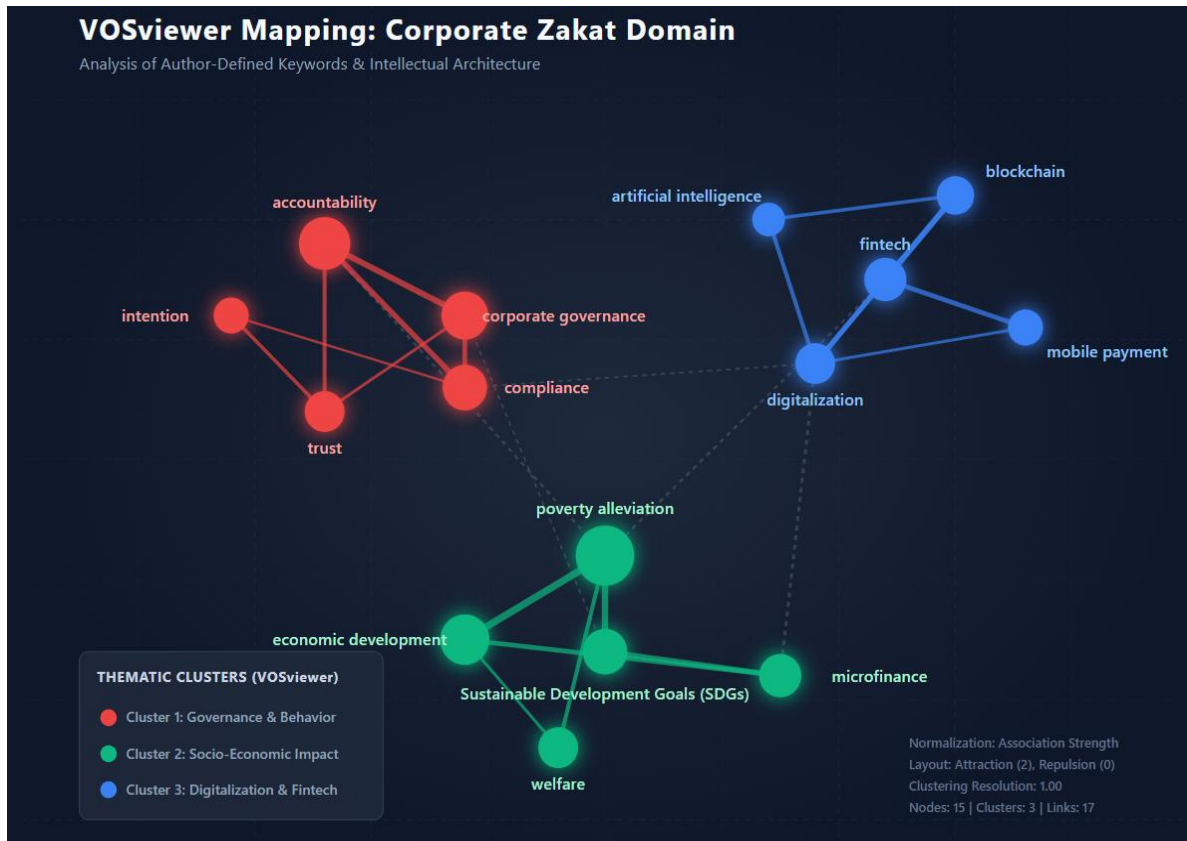
Geographically, scientific production is heavily centralized within sovereign territories featuring deeply entrenched Shariah banking architectures and active state-backed financial policy support. Table 1 outlines the top 5 most productive nations contributing to global corporate zakat literature. Malaysia stands as the absolute dominant epicenter of intellectual output with 184 total publications and a commanding citation footprint of 2,415 citations. Indonesia follows closely as a powerhouse node, registering 142 publications and 1,130 citations. This intense ASEAN concentration is driven by rigorous academic funding, state-sponsored Islamic economic masterplans, and extensive collaboration across regional universities. Saudi Arabia, the United Kingdom, and Pakistan constitute the remaining vital intellectual nodes anchoring the global co-authorship network.

Table 1: Top 5 Most Productive Countries in Zakat Research (2010–2026)

Rank	Country	Total Publications
1	Malaysia	184
2	Indonesia	142
3	Saudi Arabia	35
4	United Kingdom	18
5	Pakistan	15

Keyword Co-occurrence Network Architecture

The structural mapping of author-defined keywords via VOSviewer reveals a highly integrated, multi-dimensional intellectual architecture. Based on mathematical link strengths, the corporate zakat knowledge domain is structurally divided into three distinct thematic clusters, capturing institutional behavioral, socio-economic, and technological frontiers.



- Cluster 1: Institutional Governance and Compliance Behavior (Red Cluster):** Anchored heavily by high-frequency keywords including "accountability", "corporate governance", "compliance", "trust", and "intention". This cluster explores the internal and external behavioral dimensions of corporate zakat. It aggressively deploys structural frameworks like the Theory of Planned Behavior (TPB) and the Technology Acceptance Model (TAM) to decipher the specific socio-psychological and structural components that drive corporate executive boards to pay corporate zakat. The literature in this cluster proves that rigorous internal auditing, pristine corporate transparency, and institutional Shariah compliance are mandatory prerequisites to fortify corporate stakeholder trust and ensure consistent payment loyalty.
- Cluster 2: Poverty Alleviation and Sustainable Development (Green Cluster):** Dominated by foundational terms such as "poverty alleviation", "economic development", "welfare", "microfinance", and "Sustainable Development Goals (SDGs)". This domain acts as the empirical proving ground for the operational impact of productive zakat. Research within this cluster critiques how corporate zakat funds can be strategically shifted away from static, direct-cash aid toward dynamic micro-equity injections for the *asnaf*. By financing sustainable, small-scale commercial enterprises, corporate zakat actively drives economic empowerment, directly matching the core mandates of the United Nations SDGs.

- **Cluster 3: Digital Transformation and Fintech Integration (Blue Cluster):** This hyper-modern, cutting-edge cluster is anchored by revolutionary terms like "blockchain", "fintech", "artificial intelligence", "mobile payment", and "digitalization". This specialized domain investigates the absolute systemic automation of zakat administration. It maps how decentralized ledger systems, immutable blockchain networks, and automated Shariah-compliant smart contracts can eliminate administrative friction, bypass inefficient middlemen, secure transactions, and provide instantaneous, real-time public auditing of corporate zakat distribution paths.

Discussion and Strategic Future Directions

The synthesized bibliometric mapping illustrates that the corporate zakat payment literature has successfully navigated through three major historical waves: evolving from classical jurisprudential definitions, progressing into complex behavioral corporate compliance modeling, and ultimately culminating in hyper-modern digital transformation frameworks. Despite this impressive intellectual evolution, several profound theoretical and empirical gaps persist within the current 2026 research landscape.

First, there remains a glaring geopolitical and cultural imbalance in data sourcing. The vast majority of corporate zakat literature relies heavily on empirical datasets extracted from Malaysia and Indonesia, leaving the corporate behaviors of Muslim-minority Western contexts, South Asian economic zones, and African jurisdictions highly underrepresented. Future research must design rigorous cross-border comparative models to evaluate how diverse regulatory climates, state tax incentives, and legal codes impact corporate zakat willingness and compliance behaviors.

Second, while blockchain technology and artificial intelligence are extensively celebrated in conceptual frameworks, empirical, post-implementation case studies remain exceptionally scarce. There is a critical, immediate need for mixed-method research tracking actual corporate user resistance, institutional implementation costs, and the structural legal reconciliation between automated blockchain ledgers and localized state Islamic statutory laws. Scholars should prioritize executing longitudinal studies to measure the precise socio-economic return on investment (SROI) delivered by technologically driven corporate zakat models.

Conclusion

This study presented an exhaustive systematic literature review and bibliometric mapping of 415 corporate zakat payment publications indexed in the Scopus repository between 2010 and 2026. The findings confirm an aggressive expansion of scientific output over the last decade, under the undisputed intellectual leadership of Malaysian and Indonesian academic institutions. The co-occurrence keyword mapping uncovers a sophisticated thematic shift toward governance transparency, productive poverty eradication, and intense Fintech modernization. Ultimately, this study serves as a highly structured, strategic reference architecture for contemporary researchers, institutional managers, and Islamic financial regulators to pinpoint unresolved gaps, target high-impact publishing outlets, and execute collaborative research to maximize the global socio-economic performance of Islamic social finance.

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