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The direction of zakat accounting research: An analysis of the issues and implications of zakat institution management practice

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Abstract

Research on zakat accounting plays an essential role in the development process and zakat management practice. Many studies have discussed zakat management, including the process of zakat collection, management, distribution, and financial management. This research investigates various themes, findings, and approaches to give theoretical and practical contributions. This research uses the Systematic Literature Review (SLR) method. The review's focus is the publication of zakat accounting between 2009-2019. The search for research articles on zakat accounting is identified with relevant words such as Islamic accounting, zakat accounting, zakat performance, zakat governance, and zakat. The process consists of planning, conducting, and reporting. This research contributes in several ways. The first provides an analysis focused on zakat accounting research. The study results indicate that the theme widely discussed in zakat accounting research is the influence of accounting information, evaluation on zakat institution performance, zakat institution governance, management of zakat on business, zakat institution audit, and other issues. The second reveals the practices of zakat accounting at various zakat institutions. Finally, this research demonstrates the implications of zakat management practice and input for further zakat accounting research.

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Introduction

Research on zakat accounting and zakat management continues to develop. There are several aspects of zakat research such as the process of zakat collection (Nikmatuniyah et al., 2017; Putriana, 2018), zakat management (Lubis et al., 2018; Mubtadi, 2019; Nikmatuniyah, 2014;

Parisi, 2017; Rachman & Salam, 2018; Rahim & Sahrullah, 2017; Rini, 2016; Wahyuni TD, 2017), zakat distribution (Ayyubi & Saputri, 2018; Djayusman & Abdillah Bil Haq, 2015; Kasri, 2017; Muftadi & Susilowati, 2018; Rahman & Jusoh, 2018; Zakaria et al., (2014), and financial management (Habib, 2016; Hasibuan, 2016; Naz'aina, 2015; Nugraha et al., 2018). The development of zakat accounting research needs an effort to explore and uncover various themes, findings, and research approaches that have been used. It is important to describe the research development and find practical implications in zakat management.

There are many zakat accounting research that has been carried out. The discussion topic is not limited to the shariah side but also socio-economic issues (Adnan & Abu Bakar, 2009). Abu Bakar (2007) reviewed the zakat accounting standard for businesses. The result is that the zakat accounting standard plays a role in determining the zakat payment rating. Other research was conducted (Alim, 2015) the result provided an alternative recommendation from the fiqh and accounting perspective. The results of the literature studies revealed that zakat research is dominated by discussions on zakat institution, zakat distribution, zakat management, and zakat collection (Rusydiaana & Al Farisi, 2016)

Several studies that reveal the themes, findings, and research approaches in the field of zakat have been carried out, including by Johari et al. (2014); and Rusydiaana & Al Farisi (2016), but their research is not specific to zakat accounting. Johari et al. (2014) found that zakat discussion became an interesting discourse for Muslim researchers. Rusydiaana & Al Farisi (2016) reveal topics widely discussed in zakat research, namely zakat distribution, zakat management, poverty, and zakat collection. Sofyani (2019) explores zakat accounting research but within the scope of Indonesia. The results found that the indications are still weak research attention on zakat accounting.

Other research on zakat accounting focuses on the issue of zakat regulation and zakat accounting standards. Bakar (2007) reviews zakat accounting standards for businesses. The results found that zakat accounting standards have a role in determining the correct assessment in paying zakat. Another study on zakat was carried out by Alim (2015). The results provided alternative recommendations from the fiqh perspective and the accounting perspective.

Most of the zakat review literature research has not focused on zakat accounting. This research focuses on a review of zakat accounting. Zakat accounting can be understood as a source of information provision, management control, and accountability. This research is also expected to provide implications for the research development and zakat management practice. This research reveals a variety of themes, findings, and approaches to give a review of the results of zakat accounting research. This study uses 70 research articles on zakat accounting and relevant topics. The study reviews zakat accounting and reveals its implications for research development and zakat management practices.

The paper contributes in several ways. First provides an overview of the directions and issues widely discussed in zakat accounting research to give an overview of the development of zakat accounting research. The second reinforces zakat accounting literature that can be used in theory and practice development. The third is an evaluation of zakat management development. The fourth provides a view of the implication of the zakat management development and improvement process. The results of this research are expected to be useful both for research development and as an evaluation instrument for the accounting practices in zakat management.

The structure of this article is as follows. The introduction explains the background, literature review, objectives, and research contributions. The following section is the methodology that describes the systematic review. Results and findings are discussed in the research result section. The last part is the conclusions, limitations of the study, and suggestions for further research.

Methodology

This research used the Systematic Literature Review (SLR) method in zakat accounting. SLR is a review method that aims to identify, assess, and interpret the result of relevant research comprehensively to answer a question in the conclusion formulation (Petticrew & Roberts, 2006). The SLR method in the social science field was written by Petticrew & Roberts (2006). In general, the systematic review steps are divided into three phases which are the planning phase, the implementation phase, and the reporting phase. The planning phase developed research questions and research protocols. The implementation phase determined the research literature database, selected research articles, evaluated the quality of research articles, decided whether the articles were feasible, and extracted and synthesized research results. Finally, the reporting phase explains the research results.

Research questions were developed to maintain the research focus. The research questions that have been developed were what research topics and issues are widely discussed in zakat accounting research? Moreover, what are the implications of the zakat accounting research results in the zakat management development? The search strategy in this research was to determine the literature sources and search keywords. Literature sources are through a journal list registered in SINTA and other sources such as Google Scholar, JSTOR, ProQuest, Emerald, Science Direct, and Ebsco. Keywords used in the search are Islamic accounting, zakat accounting, zakat performance, and zakat governance. The following process determines the literature-searching strategy.

The next step determined which articles were eligible and ineligible for the following analysis. The research focus is the review of zakat accounting which consists of financial accounting, management accounting, accounting information system, behavioural accounting, and audit of the zakat field. The search results found 70 articles that matched the criteria published between 2009-2019. The articles included in the analysis are articles that fit the research focus. Articles that did not meet the criteria were excluded from the study. The topic criteria are related to zakat accounting. After analyzing and selecting articles according to the theme, there are 70 articles used as references in this study.

Results and Discussion

The number of publications each year

The number of zakat accounting research in the ten years is 70 research studies. The search result showed an uneven number of publications each year. The details of the number of publications are as Figure 1.

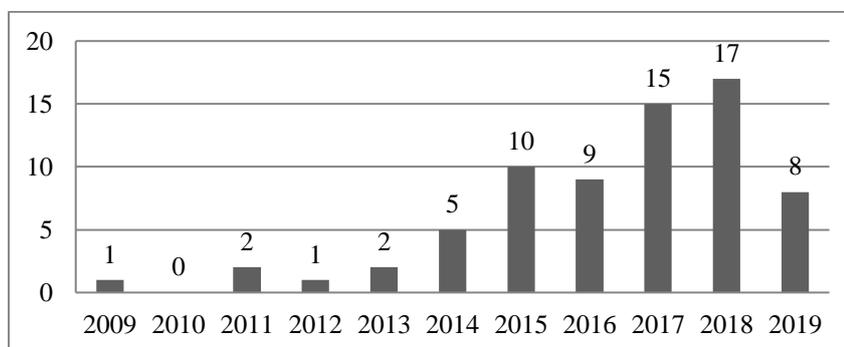


Figure 1. The number of publications each year

Research approaches

There are three research approaches in zakat accounting, which are quantitative, qualitative, and mixed method. This research revealed that there are 35 studies with a quantitative approach,

28 with a qualitative approach, and 7 with a combination of quantitative and qualitative (mix method). The details of the research approaches can be seen in the following table:

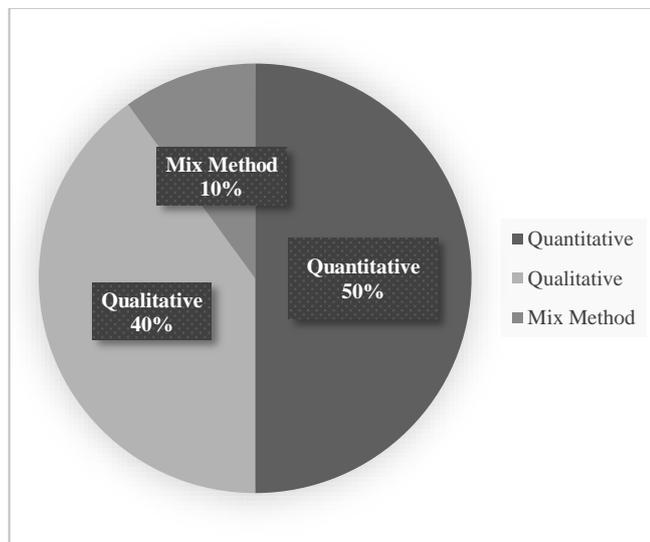


Figure 2. The number of publications each year

Research issues

The results of this review indicated that there are six issues revealed in zakat accounting research, there are:

- 1) Accounting information
- 2) Evaluation of the zakat institution's performance
- 3) Governance of zakat institution
- 4) Management of zakat on business
- 5) Audit of zakat institution
- 6) Other issues

The details of the issues discussed in zakat research can be seen in the following table:

Table 1. The classification of research issues

Issue/Theme	Total
Accounting information	16
Governance of zakat institution	23
Evaluation of the zakat institution performance	16
Management of zakat on business	8
Audit of zakat institution	3
Others	4
Total	70

The discussion and analysis of research results

This section consists of two discussions. The first part discusses the issue and direction of zakat accounting research. The second part discusses the implications of the zakat management practice. The significance of this discussion point is the precise direction and development of zakat accounting that can be used as a starting point for further research and guidelines for institutions in managing zakat. The discussion will be divided according to the issue classification explained in the previous section.

The discussion of the research results

Accounting Information of Zakat Institutions

The issue of the factors that influence people's willingness to pay zakat is accounting information. In this topic, researchers generally discuss the factors that influence people in paying zakat from the perspective of accounting information. This topic has been researched by, [Jayanto & Munawaroh \(2019\)](#), [Mukhibad, Fachrurozie, & Nurkhin \(2019\)](#), [Musqari & Huda \(2018\)](#), [Ghani et al., \(2018\)](#), [Sutomo, Najib, & Djohar \(2017\)](#), [Ahmad & Rusdianto, \(2018\)](#), [Djayusman et al., \(2017\)](#), [Ikhwandha & Hudayati, \(2019\)](#), [Mustafa et al., \(2013\)](#), [Mutmainah, \(2015\)](#), [Nasim & Syahri Romdhon, \(2014\)](#) [Samargandi et al., \(2018\)](#), [Komala, \(2017\)](#), [Restuningtyas et al., \(2017\)](#). Accounting information research has not become the main focus of researchers, in which case the accounting information variable is only part of the variables studied.

Transparency and accountability can affect the performance of zakat collection ([Septiarini, 2011](#)). [Jayanto & Munawaroh \(2019\)](#), [Mukhibad et al. \(2019\)](#), and [Mutmainah \(2015\)](#) found that transparency and accountability affect reputation, and reputation can affect trust and intention to pay zakat. [Ahmad & Rusdianto \(2018\)](#) found that accountability affects satisfaction, and satisfaction affects muzaki trust. Another study found that transparency and accountability affect the trust of muzaki ([Ikhwandha & Hudayati, 2019](#); [Nasim & Romdhon, 2014](#)).

Some researchers reveal the management board aspect. [Ghani et al. \(2018\)](#), and [Nasim & Romdhon \(2014\)](#) found that the management board affects the trust of muzaki, [Djayusman et al. \(2017\)](#) found that services affect the intention to pay zakat, [Widarwati et al. \(2017\)](#) found that CRM affects the performance of zakat fund collection. The board of capital, disclosure practice and governmental model were tested by [Mustafa et al. \(2013\)](#). They found no effect on muzaki's beliefs. Another study by [Musqari & Huda \(2018\)](#) found that service quality affects satisfaction, and satisfaction affects muzaki loyalty. [Sutomo et al. \(2017\)](#) found that Compliance, assurance, reliability, and empathy affect trust. [Komala \(2017\)](#) found that although information systems are important for zakat institutions, their implementation is not optimal. Another finding by [Restuningtyas et al. \(2017\)](#) finds that the principles of transparency and accountability have not been fully applied to zakat institutions.

The governance of zakat institution

Research on the governance of zakat institutions can be grouped into several themes, such as Good Corporate Governance (GCG), accountability and transparency of zakat institutions, and zakat accounting implementation ([Abidin et al., 2014](#); [Lestari et al., 2015](#); [Rini, 2016](#)), and information quality. GCG research has revealed the factors contributing to GCG implementation: transparency, accountability, responsibility, independence, fairness, and shariah compliance ([Firmansyah & Devi, 2017](#); [Permana & Baehaqi, 2018](#); [Tahliani, 2018](#)). The other factors influencing the GCG implementation are technology utilization, quality management ([Suryandari F, 2015](#)), and the institution's size ([Wahyuni TD, 2017](#)). Other research on GCG was conducted by [Mubtadi & Susilowati \(2018\)](#), who studied the effect of governance on the zakat distribution efficiency, [Ryandono & Wijayanti \(2019\)](#) studied the transformation of zakat institutions in empowering social entrepreneurs, and [Mubtadi \(2019\)](#) tried to define the Islamic Governance concept.

The accountability theme was studied by [Huda & Sawarjuwono \(2013\)](#). They found overlapping empowerment programs, inaccuracy in the muzakki and muztahik data, and limited professional amil personnel ([Huda & Sawarjuwono, 2013](#)). [Nikmatuniayah \(2014\)](#) also found that the zakat institution has had a revenue and expenditure system but still has problems with its internal control. [Abidin et al. \(2014\)](#), [Lestari et al. \(2015\)](#), and [Rini \(2016\)](#) examined the utilization of internal media to reinforce accountability. [Abidin et al. \(2014\)](#) said that zakat

institutions have not been optimal in using the internet to strengthen their accountability and transparency. Rini (2016) evaluated 19 zakat management organizations (OPZ) in Indonesia. The result was only one institution that published its financial reports via the internet. Lestari et al. (2015) said that zakat institutions have not been optimal in developing governance through internet-based media.

Table 2. The research classification of zakat institutions governance

Issue	Research Topics
GCG	The factors that influence the GCG implementation in zakat institution (Firmansyah & Devi, 2017; Permana & Baehaqi, 2018; Suryandari F, 2015; Tahliani, 2018; Wahyuni TD, 2017). The effect of governance on efficiency (Mubtadi & Susilowati, 2018). Transforming governance of zakat institution (Ryandono & Wijayanti, 2019). The Concept of Islamic Governance (Mubtadi, 2019).
Accountability and Transparency	Evaluation of the zakat institution accountability (Huda & Sawarjuwono, 2013; Nikmatuniayah, 2014). The utilization of internet media in accountability implementation (Abidin et al., 2014; Lestari et al., 2015; Rini, 2016). The influence of transparency and accountability in the zakat reception (Nikmatuniayah et al., 2017; Nugroho & Widiastuti, 2016). The influence of the Shariah Supervisory Board on accountability (Aribi et al., 2015). Comparison of BAZNAS and LAZ (Lilianita & Muchlisin, 2019). The correlation between Amil's professionalism and accountability in economic empowerment (Alhubbuffillah et al., 2019). Islamic Accountability Concept (Mubtadi, 2019).
The Implementation of Zakat Accounting	Testing the implementation of zakat accounting (Habib, 2016; Hasibuan, 2016; Nugraha et al., 2018) Asset recognition, measurement, presentation, and disclosure (Ghufraanaka & Septiarini, 2016).
Information Quality	Report conformity and the Shariah Enterprise Theory (Hermawan & Rini, 2016).

The other research conducted by Aribi et al. (2015) found that the report format, Shariah Supervisory Board (SSB) background, audit process, and illegal zakat transactions affect the zakat institution accountability. Nugroho & Widiastuti (2016) stated that accessibility, credibility, and program factors influence the zakat payment of zakat institutions. Nikmatuniayah et al. (2017) also found information quality, accountability, and transparency affect the zakat payment. This is similar to the research by Alhubbuffillah et al. (2019): *amil professionalism and accountability positively affect muzakki's economic empowerment*. Lilianita & Muchlisin (2019) found that BAZNAS and LAZ were the same in their accountability and transparency practices.

In terms of zakat accounting implementation, it has been revealed by Hasibuan (2016), who tested the report conformity of five zakat institutions in Malang with PSAK 109, found that some OPZ has not reported following the PSAK 109. OPZ reports only consisted of fund payment and distribution without a balance sheet, changes in funds, changes in assets, and cash flow. Nugraha et al. (2018) tested the implementation of zakat accounting in the Yayasan Dana Sosial Al Falah, the results were by PSAK 109 and SFAS 101. The results showed that not all zakat institutions implement zakat accounting following established standards. Ghufraanaka & Septiarini (2016) tested the implementation of the assets recognition, measurement, and

disclosure in zakat institution, the result of the recognition and measurement are in-conform, but the presentation and disclosure are non-conform. Other research by [Hermawan & Rini \(2016\)](#) explained that ZIS management and employee management are not by the Shariah Enterprise Theory concept, whereas stakeholder management is in accordance.

The evaluation of the zakat institution performance

The main issues identified are the evaluation of zakat institution performance, the evaluation of zakat distribution performance, and other issues. There are zakat’s institutions evaluated by DEA’s method. Some of them are already efficient, and some are still inefficient ([Akbar, 2009](#); [Rusydiaana & Al Farisi, 2016](#)), and some experience efficiency changes in each period ([Al-Ayubi et al., 2018](#); [Ardiani, 2019](#); [Djayusman & Abdillah Bil Haq, 2015](#); [Rustyani & Rosyidi, 2018](#)). The zakat institution's inefficiency influences the zakat fund's unoptimal distribution to asnap so that the poverty alleviation problem cannot be resolved ([Parisi, 2017](#)).

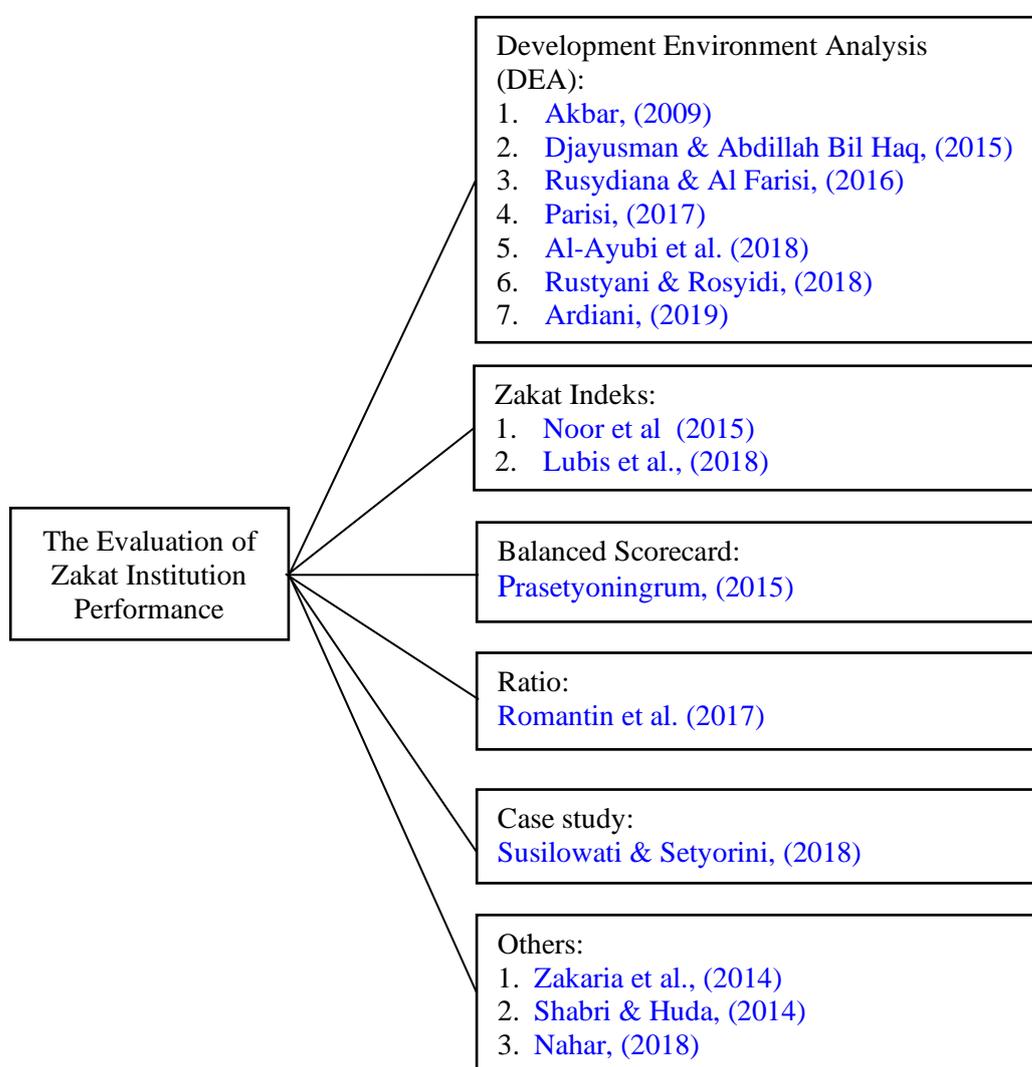


Figure 3. The classification of the evaluation of zakat institution performance

[Noor, Rasool, Ali, & Rahman \(2015\)](#) tested the performance of the zakat institution in Malaysia using the zakat index from the input, process, output, and outcome dimensions. [Lubis et al. \(2018\)](#) used the National Zakat Index, and the result showed that the zakat institution performance in Indonesia is good. Evaluation using the Balanced Scorecard was conducted by

(Prasetyoningrum, 2015), and the results showed that not all perspectives function. Romantin, Bahri, & Lubis (2017) used ratio analysis, showing that BAZNAS has good financial performance. Susilowati & Setyorini (2018) suggested the need for BAZ in every district to improve cost efficiency and increase the distribution of the productive zakat funds.

Other studies conducted by Zakaria et al. (2014) stated that one of the factors influencing zakat distribution efficiency and effectiveness is the utilization of the hierarchy introduced by Maslow. Nahar (2018) indicated that zakat management reforms could be seen positively by stakeholders who can improve the zakat management performance. However, Shabri & Huda (2014) still found the unequal performance of the zakat institution managed by the government and non-government.

Management of zakat on business

In general, there are four topics for the zakat in business discussion, which are the correlation between zakat and company performance (Afandi, 2019; Sidik & Reskino, 2016; Sumiyati, 2017), the factors that influence the disbursement of zakat in business (Afandi, 2019; Sidik & Reskino, 2016; Sumiyati, 2017), zakat on business calculation (Rahim & Sahrullah, 2017), and zakat disclosure (Abbas et al., 2018). Sidik & Reskino (2016) found a positive correlation between zakat and company performance. However, Samad et al. (2015) research stated a different result. There is no correlation between the amount of zakat and zakat institution performance.

Afandi (2019), Sumiyati (2017), and Utami (2018) explored the factors that influence the company's willingness to disburse zakat. Sumiyati (2017) tried to analyze the profitability and size of the company, but the result was not supported. The results of this research are similar to that of Afandi (2019), who said there is no correlation in the short term, but there is a long-term one. Another study was carried out by Utami (2018), who discovered that the factors of Financing to Deposit Ratio (FDR), Non-Performing Financing (NPF), and BOPO affect Compliance to disburse zakat in Islamic Banks.

Audit of zakat institution

There are three research articles related to audits on zakat institutions with the topic of internal audit (Megawati, 2018; Naz'aina, 2015; Shamsuddin, Mustaffha, & Johari, 2017). Shamsuddin et al. (2017) stated that an internal audit is an important instrument in the evaluation process of the zakat institution. Megawati (2018) said that zakat institutions already have internal audit's attention but still have challenges in external auditor implementation. It is similar to Naz'aina (2015), who said that internal control affects the quality of financial statements.

Other issues

Three other issues are the LAZ manager's orientation on the fund's distribution (Hadi & Anna, 2011), zakat and small and medium business enterprises (Hoque et al., 2015), and re-testing the terms of zakat institution revenue, expenses, and liabilities in sharia perspective (Abu Bakar, 2018). Hadi & Anna (2011) stated that the managers' attitudes/perspectives are related to orientation, policy, and attraction. The attraction is related to exposure and policy in the zakat management, while the direction is related to policy. Hoque et al. (2015) suggested that the effective zakat distribution program can help improve small and medium business enterprise development. M. Abu Bakar (2018) tested the terms of revenue, expenses, and liability in the context of zakat. The result showed that there are differences in the zakat institution concept.

The analysis of research results

This section discusses the implications of the zakat accounting research results. Six general themes emerged from the research results that have been reviewed. The six themes are the effect

of accounting information, governance of zakat institution, evaluation on zakat institution performance, management of zakat on business, auditing, and other issues.

First is the factors influencing muzakki in paying zakat. The results show that zakat institutions that have a good reputation, transparency, accountability, and management level can, directly and indirectly, influence muzakki's decision to pay zakat. All these factors indicate a need for good governance by zakat institutions to attract the muzakki's trust and willingness to pay zakat through their institution. This result also has implications for zakat institutions to continue improving and increasing their services and organizational governance.

Second is the governance of zakat institutions. The factors that are important in its contribution to the implementation of GCG in zakat institutions are transparency, accountability, independence, fairness, and shariah compliance. Still, the research revealed weak GCG implementation in the zakat institution (Wahyuni TD, 2017). Zakat institutions have not used the internet media much to strengthen their transparency and accountability (Abidin et al., 2014; Lestari et al., 2015; Rini, 2016), although the results of this research need to be updated at this time. The importance of the muzakki's perceptions regarding zakat institutions' transparency and accountability is supported by Alhubbuffillah et al. (2019) and; Nikmatuniayah et al. (2017), who stated that these factors influence the zakat fund payment. This research reinforces the need for interaction and communication between the zakat institution and muzakki because this process affects muzakki's trust and zakat payment. However, other research showed that many zakat institutions in Indonesia have unfully implemented the standard accounting system.

The third is the evaluation of the zakat institution's performance. Performance measurement is essential when assessing an organization's ability to achieve its goals (Noor et al., 2015). The result of the evaluation of the zakat institution indicated the zakat institution's uneven performance. One is an inefficient distribution of the zakat fund (Parisi, 2017). This needs the efforts of management institutions and government efforts to maintain the zakat management quality. When the zakat institution's performance is good, it will increase Muzakki's confidence in distributing zakat. This is reinforced by Nahar (2018) that zakat management reforms will reinforce positive stakeholder perceptions.

Fourth is the management of zakat on business. This theme explores the correlation between zakat and company performance. The results of this study are different, some are positively supported (Sidik & Reskino, 2016), and some do not keep this (Samad et al., 2015). These results indicated that the zakat issue has not become an essential issue for investors. Other studies revealed the factors that influence companies in disburse zakat, and the results are also different. The factors measured are profitability and company size.

The fifth is the audit of zakat institutions. There are still limited articles discussing this issue. There were found three articles in the last ten years. At the same time, the audit of the zakat institution becomes an important instrument in the context of reinforced transparency and accountability. Future research can focus on this section.

Last is the other issue. This research finds that the manager's orientation and attitude/perspective are related to policy and attraction, while attraction is related to orientation. This confirms that the manager influences zakat management. The result of other studies revealed that productive zakat could increase the development of SMEs. This is further reinforced that productive zakat has a significant influence on economic growth.

Conclusion

This article reviews the result of zakat accounting research to analyze various important findings in the development of zakat management and research development. This research reviews 70 zakat accounting articles from various sources. The first process is sorting the theme,

then revealing the various findings, and then studying the important implications. The analysis showed that six issues were identified: accounting information, evaluation of zakat institutions performance, governance of zakat institutions, management of zakat on business, zakat institutions audit, and other issues.

The first issue is that accounting information can affect the desire to pay zakat, which can be used as guidelines for the zakat institution management process. The second issue is evaluating the zakat institution's performance which can improve the zakat institution's performance. The third issue is the governance of the zakat institution, which has important implications so that zakat can be managed more professionally. The fourth issue is the management of zakat in business, which showed the need for socialization about the importance of zakat, which is as important as other social issues. Next is the audit issue that has not been revealed yet, even though it is an important instrument in the zakat institution management process. The last reinforces the importance of zakat management regulation because the managers' attitude is closely related to policy and orientation.

There are several limitations to this research. One of them is the classification of the issue. Several articles could be classified in more than one issue criteria, but to make it easier, it was grouped into the more dominant issues based on the tested variables. Another limitation is that some research results are difficult in general conclusions because some research was only carried out on certain entities or regions. This research also only used open publishing research, making it possible for other articles relevant to the topic but not included in the review. The recommendation for further research is the need to examine several research gaps that are the focus of this article, especially on important issues that the researcher has not revealed. The important issue that has not been much studied is related to the audit. This issue needs to be studied as a quality improvement process and evaluation of the zakat institution management.

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Declaration of Competing Interest

We declare that we have no conflict of interest.

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