

# Zakat & Sustainable Development Goals (SDGs): A Review

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This study aims to look at the development of research on "Zakat & SDGs" around the world and research plans that can be carried out based on published journals with this theme. This study used a qualitative method with a bibliometric analysis approach. The data used is secondary data with the theme "Zakat & SDGs" which comes from the Scopus database with a total of 39 journal articles. Then, the data is processed and analyzed using the VosViewer application with the aim of knowing the bibliometric map of research development "Zakat & SDGs" in the world. The results of the study found that in the bibliometric author mapping, the authors who published the most research on the theme "Zakat & SDGs" were Abubakar J.; Aysan AF; Ahmad S.; Siddiqui KA; Aboalsamh HM; Akmal IKB; Majid MAS; Gunawan E. Furthermore, based on the bibliometric keyword mapping, there are 4 clusters that can become research lines with topics related to Implementation of Sharia-Based Finance to Achieve SDGs, Zakat Institutions and SDGs, Sustainable Finance and Investment during the Covid-19 Pandemic and Human Development Index (HDI) and Zakat Recipients. Last, the words most used are Islamic Finance, SDGs, zakat institutions, IFI, HDI, sustainable finance & investment and Covid.

**Keywords:** Zakat & SDGs, Research Map, Bibliometric, VosViewer

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## INTRODUCTION

Islam contains philanthropic principles which are reflected in its teachings through the concepts of zakat, infaq, alms, and waqf (ZISWAF). ZISWAF functions not only as a means to strengthen faith, but also aims to overcome materialistic, miserly and greedy attitudes, and encourage the development of a human spirit. With this concept, opportunities are opened to clean and manage assets properly, as well as deal with various social and economic problems effectively (Iskandar et al., 2020). Zakat has the meaning of growing and developing (Wahab & Rahman, 2011). Etymologically, zakat refers to the process of cleaning or purifying something from dirt or impure. From a theological point of view, zakat has the meaning of spiritual purification through the giving of zakat. Thus, it can be concluded that zakat means the transfer of ownership of certain properties to certain individuals under certain conditions (Wahab & Rahman, 2015).

Zakat is an obligation for Muslims to distribute a number of their assets in accordance with the terms and conditions of the Shari'a to certain people (beneficiaries) with the aim of achieving socio-economic justice (Wahab & Rahman, 2012). In other words, in the Islamic economy zakat has a role in equalizing income and distribution of wealth to eliminate the concentration of wealth only on certain groups of people (Djago Ballou et al., 2018). In the macroeconomic aspect, zakat has enormous potential, among others in increasing aggregate consumption, savings and investment, as well as increasing the aggregate supply of labor and capital. Zakat also has an important role in poverty alleviation and can contribute to economic growth (Wahab & Rahman, 2011). Furthermore, from a micro-economic perspective, sustainable zakat funds can be provided to economically productive beneficiaries as a means to help liberate people who are still living below the poverty line (Djagballou et al., 2018).

Zakat, which has the goal of alleviating poverty, reducing inequality and promoting social justice, has relevance to the SDGs which are a series of global goals set by the United Nations to overcome various social, economic and environmental challenges and promote sustainable development (Dariah et al., 2016; Abdurrahman et al., 2022). Another definition explains that sustainable development is development that meets the needs of the present and does not sacrifice the rights to meet the needs of future generations (Ferawati, 2018). Furthermore, Islam provides guidelines for achieving the Sustainable Development Goals (SDGs) in the context of the relationship between humans and Allah SWT, fellow humans, and the environment. The guide emphasizes that Islam does not only prioritize these three relationships as a form of spiritual strength, but also provides a concrete mechanism for actualizing these relationships (Dariah et al., 2016). In addition, in Islam SDGs are the benefit of the people which can be used

as a benchmark for achieving maqasid sharia in the contemporary era (Abdurrahman et al., 2022).

In particular, zakat is closely aligned with various SDGs, including no poverty (SDG 1), no hunger (SDG 2), reduced inequality (SDG 10), and others (Rehman & Pickup, 2018). Furthermore, zakat is rooted in a core Islamic principle known as Maqasid Syariah, which emphasizes the well-being of individuals and society, where these principles are very much aligned with the values and goals of the SDGs. Harianto (2019) explained that zakat is considered a financial instrument that aims to achieve the SDGs. Of course this can provide a means for individuals to contribute financially towards sustainable development goals.

In other cases, zakat can contribute to achieving the fourth SDG, quality education, by supporting educational initiatives. Zakat funds can be used to provide scholarships, build schools, and support other educational programs. Zakat can also contribute to achieving the third SDG, good health and well-being, by supporting healthcare initiatives. Zakat funds can be used to provide medical assistance to hospitals or people in need (Suriani et al., 2020; Mohammed et al., 2021). Zakat organizations can partner with international organizations such as the United Nations Development Program (UNDP) to leverage Zakat funding for SDG-related projects. This can help leverage the resources and expertise of Zakat organizations to contribute to the achievement of the SDGs. In addition, encouraging Muslims to pay Zakat through formal organizations rather than directly can help raise awareness about the relationship between Zakat and SDGs and can help promote the use of Zakat funds for SDG-related projects (Rehman & Pickup, 2018). Paying Zakat can also provide spiritual fulfillment for Muslims, which can motivate them to contribute to SDG-related initiatives. Zakat helps Muslims to achieve spiritual fulfillment by pleasing Allah and helping people in need (Shaikh & Ismail, 2017).

Even though zakat has relevance to the SDGs and the potential that can be developed is enormous, in reality there are still several obstacles or challenges in realizing this. One of the challenges is the lack of transparency in the collection and distribution of zakat funds. This can lead to a lack of trust in Zakat organizations and hinder their ability to contribute to the SDGs (Stratigos, 2019). Another challenge is the insufficient collection of Zakat funds. Many Muslims do not pay Zakat, and those who do may not pay the full amount. This can limit the resources available to Zakat organizations to contribute to the SDGs (Haryanto, 2018; Riyaldi et al., 2020). In addition, zakat organizations may face challenges in efficiently distributing zakat funds to zakat recipients. This can be due to a lack of infrastructure, resources, or expertise (Riyaldi et al., 2020; Suriani et al., 2020). The lack of collaboration between Zakat organizations and other stakeholders involved in achieving SDGs can also be one of the challenges in implementing zakat to achieve

SDGs (Noor & Pickup, 2017). To overcome these challenges, zakat agencies or related parties can increase transparency and accountability, increase collection and distribution, collaboration, and raise awareness (Rusydiana & Firmansyah, 2017).

Therefore, it is important to see how far Zakat & SDGs are currently developing through research, and one of the methods that can be used to see research developments is bibliometrics using VosViewer. The method is able to create and display maps of journal authors and research paths based on co-citation data or keyword maps based on shared incident data. Furthermore, several studies that are relevant to this research include Alshater et al (2021) developing a single source reference that is meaningful for scholars of Islamic economics and finance regarding the intellectual structure of zakat which is published in journals indexed by the Scopus database. The results of the research found that some papers had received more than 50 citations. The analysis reveals that the Journal of Islamic Accounting and Business Research is the most cited source. However, the list of the eight most cited papers reflects that there is very little research in this area. Furthermore, the authors find that zakat is discussed in the context of religion, its institutional framework, its role in poverty alleviation and the management of zakat distribution. The author also identifies and presents 14 research directions that will further stimulate scientific work in the field of zakat.

Lanzara (2021) analyzes the bibliometric thematic literature of the last 21 years, an overview of the contribution of sustainable development goals (SDGs) to discussions in the field of Islamic finance. The results of the analysis show that there is a very large gap in the field, with few works on the topic having an impact on research. Through the analysis of papers, it appears that the qualitative method is the method most widely used to show the relationship between Islamic finance and its relationship in achieving sustainable development goals. The research also shows that academic interest in the topic has increased in just the last four years.

Lubis et al (2022) provide an overview and mapping of trending topics related to research on zakat institutions from 2009 to 2022 through two Journal Publishing Websites, namely International Journals indexed by Google Scholar and Scopus. The results showed that from Google Scholar there were 3211 topics which were then filtered to avoid Duplicate System Error so that there were 944 topics of zakat institutions, then there were 200 topics from Scopus indexed journals Q1, Q2, Q3 and Q4. Each website has a quality that describes the latest trending topics from Zakat Institutions that lead to future research such as discussion topics related to digitalization, management to post-covid-19 topics.

Other relevant studies include Wahyudi et al (2022) examining trends, themes and the social structure of zakat literature using bibliometric analysis; Apriliah

& Arifianto (2022) evaluated zakat related literature; Ismail & Aisyah (2021) discuss Islamic social finance using bibliometric analysis; Haidar & Satifa (2022) analyze a bibliometric approach to improving Islamic microfinance as an alternative to reducing poverty; Rusydiana (2020) examines Islamic finance and SDGs; and Tok et al (2022) explain the goals of sustainable development and Islamic social finance.

Based on several studies above, there is no research that specifically discusses Zakat & SDGs using bibliometric studies. Therefore, this research was conducted to complement existing research and fill in the gaps in previous research and to expand the literature related to zakat and SDGs through a research path. Therefore, the purpose of this research is to specifically look at the development of research on "Zakat & SDGs" around the world published by journals with this theme and to see future research opportunities by formulating a future research agenda.

## METHOD

This study discusses "Zakat & SDGs" by utilizing 39 journal article publications indexed in Scopus. Bibliometrics is a method used to measure and evaluate scientific performance by taking into account factors such as citations, patents, publications, and other more complex indicators. Bibliometric analyzes were conducted to evaluate the activities of research, laboratories, and scientists, as well as the performance of countries and scientific specialties. Several stages in the bibliometric analysis include identifying the research background, collecting the database to be used, and determining the main indicators to be used in the research.

This section will deepen the results of the meta-analysis by showing a visual mapping chart that describes 39 journals related to "Zakat & SDGs". In this research, mapping is done by analyzing keywords and important or unique terms contained in journal articles. Mapping is a process for identifying elements of knowledge, configuration, dynamics, dependencies, and interactions among these elements. Other studies using bibliometric can be found at Puspita (2022), Luthfi & Uula (2022), Nuraini (2023), and Niswah (2022).

## ANALYSIS

### Bibliometric Author Mapping

By using bibliometric analysis using VOSviewer software, a mapping of authors who contributed to the field of "Zakat & SDGs" was obtained. The resulting image provides a visual representation of the mapping, the bigger and brighter the dot marked in yellow, the greater the number of journal publications related to the theme "Zakat & SDGs" that has been published by the author.

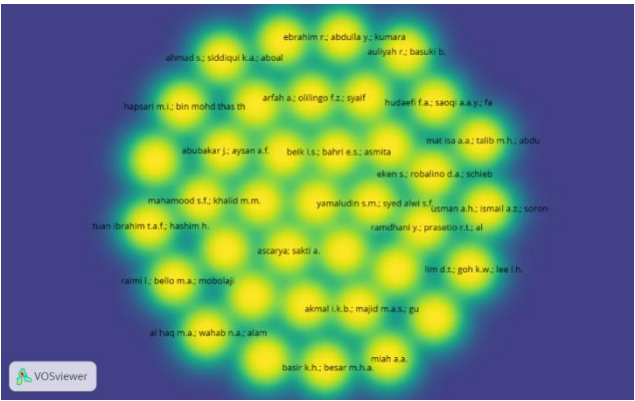


Figure 1: Bibliometric Author Mapping

In the picture above it is explained that the cluster density in the bibliometric map depends on the intensity of the yellow color shown. And the yellow color on the map depends on how many items are related to other items. For this reason, this section is very important to get an overview of the general structure of bibliometric maps which are considered important for analysis. From this, it can be identified the author who published the most of his work.

In general, every writer or researcher has a different tendency in every publication of his work. On some occasions, an author appears as a single author, but on other occasions the author may co-author with other authors or researchers, so that this will affect the cluster density and some clusters show different densities. However, authors who have a relatively large cluster density identify that these authors publish the most research on the theme "Zakat & SDGs", when compared to authors whose cluster density is lower, so that the results found can be a reference for other

researchers in the future. . From the results of the analysis, it was found that the authors who published the most publications related to Social "Zakat & SDGs" included Abubakar J.; Aysan AF; Ahmad S.; Siddiqui KA; Aboalsamh HM; Akmal IKB; Majid MAS; Gunawan E.

Research Map

The figure below describes the trend of keywords that appear in research on the theme "Zakat & SDGs" and the larger form is the word most used in journal publications with the theme "Zakat & SDGs".

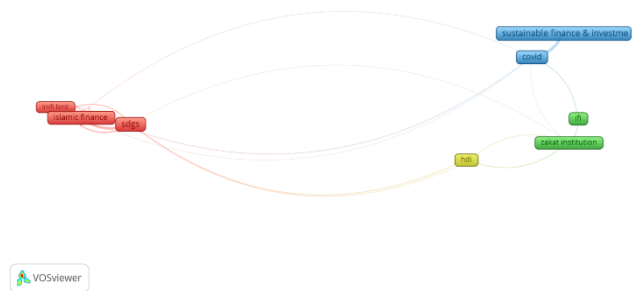


Figure 2: Bibliometric Keyword Mapping

As for the mapping, the keywords that appear the most in the "Zakat & SDGs" publication include Islamic Finance, SDGs, zakat institutions, IFI, HDI, sustainable finance & investment

Table 1. Research maps that can be made based on the 4 keyword mapping clusters

Cluster	Keywords
Cluster 1 (7 items)	Financing, IMFI BMT, implementation, islamic finance, SDGs, sustainable development goal, waqf
Cluster 2 (3 items)	IFI, zakat institution, zakat payer
Cluster 3 (2 items)	Covid, sustainable finance & investment
Cluster 4 (2 items)	HDI, zakat recipient

Cluster 1: Implementation of Sharia Finance to Achieve SDGs

Research on the topic of implementing Islamic finance to achieve the SDGs goals is still not being carried out enough. Among the research relevant to this topic, Johan (2022) explains the relationship between Islamic financing, Sustainable Development Goals (SDGs), and green financing (green financing). In particular, this study examines the development of

Islamic financing and the implementation of the Sustainable Development Goals in Indonesia. The results of this study integrate three important components, namely green financing, Sustainable Development Goals financing, and Sharia financing. Furthermore, this research also examines the role of the financial industry in creating a more friendly environment for human life, and to achieve sustainable development goals, sharia financing and green financing must complement each other.



Khan (2019) examines Islamic financial reforms to achieve sustainable development goals. This study provides a more in-depth analysis of Islamic economic and financial views that are based on comprehensive human development (PJK) motivations and efforts to preserve them which are manifested through Sharia goals (Maqasid). However, in practice, the free market economy is still guided by a linear economic paradigm influenced by Hotelling's famous work in 1931 on the economics of natural resource exploitation, where ecological environmental aspects are not recognized as a resource that needs to be protected. The global financial system is designed to maintain and protect this linear economic paradigm. Even in the context of Islamic finance, remain a part of this system while adhering to the halal principles. The impact of recent social, environmental and governance imbalances has driven global initiatives supported by the United Nations, including the sustainable development goals (SDGs). Like Maqasid, the SDGs also aim to achieve and maintain holistic human development. In fact, this is the first moment in which there has been a visible shift from the linear economic paradigm to the ecological/circular economic paradigm, which is also driving a transformation in the financial architecture. These changes highlight the importance of adopting a more sustainable approach to economic and financial policy. The ecological/circular economy paradigm encourages a more future-oriented approach and aims to achieve more sustainable economic growth, maintain a balance in the natural environment, and correct social inequality. Transformation of the financial architecture is also crucial to support this effort by strengthening financial instruments that focus on sustainable development and support the implementation of the SDGs.

Rifa'i et al (2019) conducted research that examined the importance of sharia financing in efforts to achieve the Sustainable Development Goals (SDGs) with a focus on poverty alleviation. Through analysis of panel data from 32 provinces in Indonesia from 2014 to 2018, this research empirically shows that sharia financing has a significant contribution to poverty alleviation programs by focusing on productive working capital financing. Therefore, the role of Islamic banking institutions is very important in supporting the achievement of the SDGs, especially SDGs Goal 1 which focuses on eradicating poverty. However, in order to achieve more optimal results, it is important to broaden the scope of access to financing carried out by Islamic banks so that they can reach and help people who are in conditions of extreme poverty. This can be done by focusing more on financing and developing productive economic activities that can provide significant social and economic impacts for people in need. Thus, Islamic banks can act as a catalyst to improve social welfare and reduce economic inequality in Indonesia.

## Cluster 2: Zakat Institutions and SDGs

Much research has been done regarding zakat institutions and SDGs. Several studies that are relevant to this topic, namely Alfinai & Akbar (2020) analyze the key elements of constraints, strategies and stakeholders and to build several strategies that can help enhance the role of zakat in achieving the SDGs. In realizing the Sustainable Development Goals (SDGs), a bigger role of Zakat is needed as a financing instrument. Experts, practitioners and academics agree that the Strategy to Increase the Role of Zakat to Support Sustainable Development Goals (SDGs) requires synergy between stakeholders. This is in line with the goal of the 17th SDGs, partnerships for this goal. In managing zakat, innovation is needed by utilizing fintech in the zakat information system. The process of strengthening and supervising zakat management must go through structured strategic steps to accelerate the development of zakat management. This research provides an analysis that BAZNAS and LAZ must collaborate with related parties to collect zakat such as fintech companies and coordinate with other institutions to distribute social funds to reduce overlapping distributions and link programs or activities with the SDGs.

Mohammed et al (2021) developed a framework for examining the relationship between the Zakat dimension and the SDGs dimension. This Zakat-SDGs framework can provide a basis for measuring the role of Zakat in achieving the SDGs and beyond. Analysis of the relevance of the SDGs to the role of Zakat has implications for the types of reforms that the SDGs need to carry out to do justice in measuring the performance of Islamic social financial institutions such as Zakat.

Kamaruddin & Hanefah (2021) try to link between the impact of the activities and programs of zakat institutions or zakat institutions (ZI) currently under 14 states in Malaysia with maqasid sharia and sustainable development goals (SDGs). The results of the study show the high impact of zakat on the maqasid sharia elements and the goals of the SDGs. This study also did not find a significant impact of ZI's corporatization reform and the impact of zakat. In addition, the findings also found ZI's significant actions against the recent COVID-19 pandemic which have the potential to have an impact on both maqasid sharia and the SDGs. The findings from this study imply the need for all ZI in Malaysia, regardless of corporatization structure, to continue to enhance the impact of their zakat on the SDGs goals. This is because the successful management of zakat funds can be described through management effectiveness and efficiency in channeling and utilizing resources to achieve socio-economic goals.

Hasan (2020) examines the distribution of zakat funds to achieve SDGs through alleviating poverty at the Republic of Indonesia Baznas. The research explained that eradicating poverty and inequality is a current challenge that the SDGs aim to address. The Sustainable Development Goals (SDGs) themselves are a continuation of the previous Millennium

Development Goals (MDGs) platform designed by the United Nations and agreed upon by 193 countries. The SDGs are implemented with universal, integrity and inclusive principles to ensure that all parties can be involved without exception, with the name No One Left Behind. The SDGs have 17 goals and 169 achievement targets which are expected to be realized in 2030. The contribution of zakat to support SDGs is also supported by Law no. 23 of 2011 concerning Zakat Management, which states that zakat is a religious institution that aims to improve justice and social welfare. Apart from that, specifically in Article 3 of the same Law it is explained that the management of zakat is intended; 1) Improving the effectiveness and efficiency of services in the management of zakat, 2) Increasing the benefits of zakat to achieve social welfare and poverty alleviation.

Other relevant research includes [Yudha et al \(2021\)](#) explaining the value of SDGs and Islamic philanthropy through zakat institutions during Covid-19; [Ashurov et al \(2022\)](#) developed a conceptual framework for collecting and distributing zakat that has an impact on social welfare through the implications of the SDGs; [Adebayo \(2020\)](#) explains the use of zakat to achieve Sustainable Development Goals (SDGs) in Nigeria; [Khan & Hassan \(2019\)](#) examines the financing of sustainable development goals (SDGs) through the socio-economic role of Waqf in Bangladesh; and [Asmalia et al \(2018\)](#) explore the potential of zakat to support the realization of Sustainable Development Goals (SDGs) in Indonesia.

### Cluster 3: Sustainable Finance and Investment during the Covid-19 Pandemic

Not enough research has been conducted that specifically deals with sustainability finance and investment during the Covid-19 pandemic. Coupled with its relevance to zakat, considering that zakat is one of Islamic philanthropy which has a significant impact on social aspects, especially on alleviating poverty which is also one of the goals of the SDGs. Several studies relevant to the topic in the third cluster, namely [Zhou \(2022\)](#) examine the reasons why investment bank profits will fall after the epidemic and the importance of this research to help investment banks find a sustainable growth transformation in the future. The results of the analysis explain the importance of the transformation of investment banks to investment banks. Overall, the five recommended transformations will be illustrated to maintain investment bank profit growth, which include Fintech transformation, form of financing innovation, derivative product innovation, new fund product and green finance innovation. Several companies have implemented this transformation method and managed to maintain the company's profit growth.

[Suwanan et al \(2021\)](#) examines the impact and challenges of Green Sukuk during the Covid-19 pandemic in Indonesia. The Covid-19 pandemic is the biggest challenge in sustainable development.

Sustainable development requires a large amount of capital, and this capital is obtained from the financial market which comes from investment. There are various investment activities in Indonesia. As a country where the majority of the population is Muslim, investment must pay attention to Islamic principles and Islamic law. There are various innovations in sharia investment or financing, one of which is Green Sukuk. The results of this study emphasize the impacts and challenges faced in issuing new Green Sukuk during the Covid-19 pandemic.

[Pisani & Russo \(2021\)](#) investigated the financial performance of a sample of sustainable investment funds in terms of returns, volatility, and contagion risk during the financial crisis caused by the COVID-19 pandemic. The results of the analysis concluded that mutual funds with higher ESG ratings were able to outperform other mutual funds during the COVID-19 period. These funds have a higher degree of resilience and exhibit lower levels of risk transmission during a pandemic. These instruments appear to assume a risk protection role and should be considered as a means of promoting sustainable growth while minimizing portfolio risk.

[Bei & Wang \(2023\)](#) investigated the causal relationship between investment in renewable energy and green finance while considering factors such as economic growth in electricity output from the renewable energy sector and private sector investment in energy sector development. During the COVID-19 pandemic, the entire world has experienced an economic recession. This recession has caused the price of natural resources to shrink due to reduced demand for energy. This causes renewable energy projects to lose interest in public and private financial participation. In addition, this trend has led to a decrease in the competitiveness of renewable energy projects which can lead to the achievement of sustainable development goals. The results show that IR, REO, and GF exhibit more erratic behavior compared to GDP and IEP in the selected period using the new technique of wavelet power spectrum. In addition, the coherence wavelet technique has shown that there is a unidirectional causal relationship from PDB to IR and IR to GF as well as a two-way substantial correlation between IR and our REO. In the long-term and short-term analyses, various types of causal relationships have been found. However, the IEP does not show any link to IR.

### Cluster 4: Human Development Index (HDI) and Zakat Recipients

Very few research has been done on the topic of HDI and zakat acceptance. This makes research opportunities for this topic in the future still very broad. Besides that, HDI and zakat are still topics that continue to experience development amidst various problems from the aspect of zakat implementation and also its relation to HDI. An example of research that is relevant

to this topic is Nurzaman (2017) analyzing the impact of zakat on the welfare of zakat recipient households (mustahiq). Where, this study uses the human development index (IPM) as an indicator of well-being that has been sorted at the household level. The results showed that the level of productive-based human development index of zakat recipient households was much higher than the first period. In addition, through panel data regression, the results show that the Productive-Based Zakat variable is positively correlated with the HDI level. Thus it can be concluded that Zakat, especially productive-based Zakat, can play an important role in improving the welfare of poor households.

## CONCLUSION

This study aims to find out how far the development of research on the theme "Zakat & SDGs" has gone in the world. The results of the study show that the number of research publications related to "Zakat & SDGs" is 39 Scopus indexed journal articles. Furthermore, based on the results of the bibliometric author mapping analysis, it shows that Abubakar J.; Aysan AF; Ahmad S.; Siddiqui KA; Aboalsamh HM; Akmal IKB; Majid MAS; Gunawan E is the author who publishes the most with the theme "Zakat & SDGs". Furthermore, in the development of research related to "Zakat & SDGs" based on the bibliometric keyword mapping, it is divided into 4 clusters with the most used words being Islamic Finance, SDGs, zakat institutions, IFI, HDI, sustainable finance & investment and Covid. Based on the keywords that are often used, they can then be grouped into 4 research map clusters with topics discussing the Implementation of Sharia-Based Finance to Achieve SDGs, Zakat Institutions and SDGs, Sustainable Finance and Investment during the Covid-19 Pandemic and the Human Development Index (HDI) and Zakat Recipients.

For further research, it is recommended to delve deeper into the topics within each research cluster. For instance, exploring the implementation of Sharia-based finance to achieve SDGs, conducting case studies on the role of zakat institutions in realizing SDGs, analyzing the impact of the COVID-19 pandemic on Sharia-based finance and SDGs, assessing the well-being of zakat recipients through HDI, and evaluating Sharia-based financial programs for sustainable development. These research directions will contribute to a more comprehensive understanding and development of the roles of zakat and Sharia-based finance in attaining sustainable development goals. Researchers can investigate these topics rigorously to uncover valuable insights and potential challenges that could inform policymaking and facilitate the advancement of sustainable development initiatives.

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