



**INTERNATIONAL JOURNAL OF  
ENTREPRENEURSHIP AND  
MANAGEMENT PRACTICES  
(IJEMP)**  
[www.ijemp.com](http://www.ijemp.com)



## **ZAKAT DISTRIBUTION'S IMPACT ON ASNAF RECIPIENTS: A LITERATURE REVIEW AND ITS ALIGNMENT WITH SDGS**

Fathinah Ismail<sup>1\*</sup>, Noor Saidatul Natrah Saaidun<sup>2</sup>, Hanis Hazwani Ahmad<sup>3</sup>

<sup>1</sup> Faculty of Business & Science Management, Universiti Islam Antarabangsa Tuanku Syed Sirajuddin, Malaysia  
Email: fathinah@kuips.edu.my

<sup>2</sup> Faculty of Business & Science Management, Universiti Islam Antarabangsa Tuanku Syed Sirajuddin, Malaysia  
Email: saidatulnatrah@kuips.edu.my

<sup>3</sup> School of Economics, Finance and Banking, Universiti Utara Malaysia, Malaysia  
Email: h.hazwani@uum.edu.my

\* Corresponding Author

### **Article Info:**

#### **Article history:**

Received date: 29.01.2025

Revised date: 12.02.2024

Accepted date: 17.03.2025

Published date: 30.03.2025

#### **To cite this document:**

Ismail, F., Saaidun, N. S. N., & Ahmad, H. H. (2025). Zakat Distribution's Impact On Asnaf Recipients: A Literature Review And Its Alignment With SDGs. *International Journal of Entrepreneurship and Management Practices*, 8 (29), 452-462.

**DOI:** 10.35631/IJEMP.829030

This work is licensed under [CC BY 4.0](https://creativecommons.org/licenses/by/4.0/)



### **Abstract:**

This study systematically reviews the impact of zakat distribution on Asnaf recipients in Malaysia and its alignment with the Sustainable Development Goals (SDGs), following PRISMA guidelines. Relevant literature was sourced from Scopus and Web of Science using keywords related to zakat, Asnaf, and SDGs, with thematic analysis conducted using NVivo, identifying seven primary themes: efficiency, governance, management, service quality, social welfare, transparency, and technology. The SDG Mapper tool revealed that zakat distribution supports 15 of 17 SDGs, with SDG 1 (No Poverty) being the most emphasized. Despite positive impacts, gaps remain in addressing environmental SDGs and long-term effectiveness. Strengthening governance and efficiency can enhance sustainability outcomes. This study enriches zakat literature by linking distribution practices with SDGs and highlights the need for broader regional and stakeholder perspectives to optimize zakat for sustainable development.

### **Keywords:**

Asnaf Recipients; Literature Review; SDGs; Zakat Distribution

## Introduction

Zakat plays an essential part in Malaysia as an instrument for riches redistribution and destitution mitigation inside Islamic back. Muslims are required to contribute a parcel of their riches to Asnaf, counting the destitute, poor, and other defenseless bunches, cultivating social value and equity (Haji-Othman, Sheh Yusuff, & Cheumar, 2020). Not at all like deliberate charity, zakat speaks to a devout commitment established in appreciation to Allah (SWT), serving as a key column of Islamic social back (Mohamed Saniff, Faded Hasan, & Salleh, 2020).

A sustainable approach to zakat emphasizes productive zakat, which supports entrepreneurial activities and income-generating ventures, promoting self-sufficiency and resilience (Meerangani & Azman, 2019). This strategy aligns with SDGs related to decent work and economic development (Suprayitno, 2019).

However, economic pressures demand adaptive allocation mechanisms to ensure funds effectively reach those in need. Strengthening transparency and accountability within zakat institutions is critical for building public trust and enhancing participation (Saidon et al., 2023).

Compliance by zakat payers, driven by devout commitment, remains key to accomplishing socio-economic destinations (Yahaya & Ahmad, 2018). Tending to these challenges will offer assistance optimize zakat's part in destitution diminishment, social value, and economical advancement. This systematic literature review (SLR) investigates zakat's vital arrangement with Malaysia's socio-economic needs, contributing discoveries and suggestions to upgrade its effect on national improvement objectives.

This consider attempts a SLR to investigate the effect of zakat dispersion on Asnaf in Malaysia, emphasizing its arrangement with the Joined together Nations' Feasible Improvement Objectives (SDGs). Through an examination of existing writing, the inquire about recognizes best hones and regions for advancement, highlighting the part of zakat in destitution lightening, financial advancement, and diminishing imbalances (Amalia, Huda, & Nurwahidin, 2020).

## Methodology

This consider embraces a SLR approach to survey the effect of zakat dispersion on Asnaf beneficiaries in Malaysia, following to PRISMA rules for methodological meticulousness. The SDG Mapper Apparatus is utilized to assess the arrangement with significant Maintainable Advancement Objectives (SDGs). The PRISMA system, including the four stages of recognizable proof, screening, qualification, and information extraction, guarantees a orderly and straightforward choice prepare. NVivo computer program is utilized to analyze the writing, empowering the distinguishing proof of key topics and giving a comprehensive understanding of the basic variables impacting viable zakat dispersion hones.

## Planning the Review

**Search term** - Selecting appropriate terms is crucial to ensure the research aligns with the objectives of the systematic review. This process involves identifying initial keywords for the search and reviewing the early papers to discover additional relevant terms they may use. For this study, the keywords TITLE-ABS-KEY (zakat AND distribution AND Malaysia) were employed.

**Literature Recovery** - This considers centers on last articles from diaries. Usually since the analyst tends to explore for research-related zakat conveyance in Malaysia. The list of online databases chosen for the look is recorded underneath:

**Table 1: Literature And Online Databases**

Focused literature	Online Databases
Journals and Proceedings	Scopus and Web of Science

### Conducting Review

**Search Strategy** - The search query used was TITLE-ABS-KEY (zakat AND distribution AND Malaysia), yielding 114 publications.

**Inclusion and Exclusion** – Inclusion and exclusion criteria guarantee the chosen ponders are important and related to the current ponder. As it were English-language diary articles on Zakat conveyance in Malaysia were included, barring prior works, conference papers, surveys, book chapters, and thinks about from other locales. This approach guaranteed an intensive and relevantly important examination of later writing.

**Table 2: Inclusion and Exclusion Criteria**

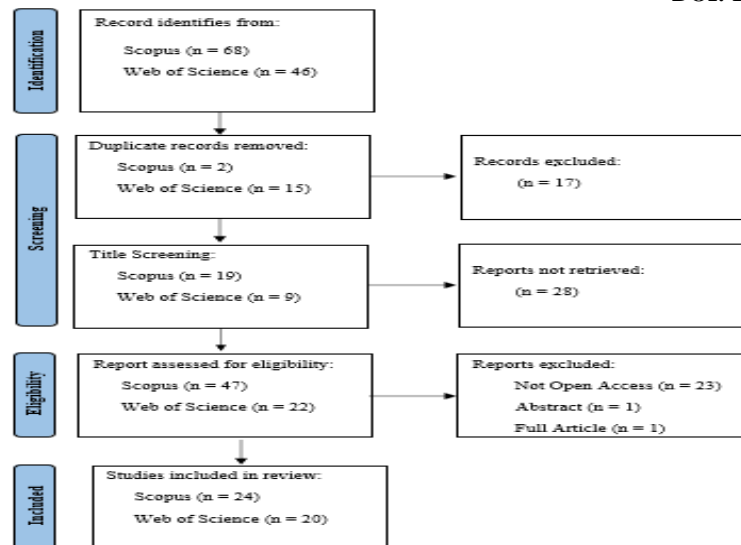
Criteria	Inclusion	Exclusion
Year	2014-2024	Any previous year of 2014
Language	English	Any other language
Document Types	Final journal article	Review papers, book chapters etc.
Sector	Zakat distribution	Any study which does not include consideration of Zakat distribution
Country	Malaysia	Any other country

**Data Screening** - The review, taking after PRISMA rules, centered on English-language journal articles distributed between 2014 and 2024, barring prior works, conference papers, surveys, and book chapters. The introductory result number was recorded for reference some time recently the advance screening. These comes about were at that point gathered to evacuate the duplicated title.

**Identification** – After identifying publications, 17 duplicates were removed. Title screening excluded 28 irrelevant works, and 69 full-text publications were reviewed for eligibility. Ultimately, 25 were excluded due to inaccessible full texts or misalignment with research objectives.

### Reporting the Review

Based on the PRISMA stream graph for systematic reviews, underneath are the generally comes about of the orderly writing survey for zakat conveyance in Malaysia.



**Figure 1: PRISMA Flow Diagram For Systematic Review Based On Page et al., (2021)**

The final analysis included 44 publications, as illustrated in Figure 1, which outlines the identification, screening, eligibility, and inclusion stages following Moher et al. (2009). The review systematically synthesized academic literature on Zakat distribution, adhering to the approach by Apriliyah & Arifianto (2022).

Publications were rigorously assessed for the effectiveness of Zakat distribution, with themes and challenges identified through comprehensive reviews. NVivo R4 facilitated qualitative content analysis, enabling structured coding and classification to uncover meanings, themes, and patterns (Kuckartz, 2014). This process ensured transparency and traceability in the study's findings.

### Quality Assessment

Quality assessment could be a strategy utilized to assess the quality and significance of studies included in a survey (Gebrye et al., 2023). This SLR was assessed utilizing criteria determined from three quality assessment (QA) questions.

- QA1. What are the current trends in the literature on Zakat distribution in Malaysia?
- QA2. What is the alignment of Zakat distribution in Malaysia with the SDGs?
- QA3. What key themes emerge regarding the impacts of Zakat distribution on Asnaf recipients?

The quality assessment questions guided the literature selection process to achieve the SLR objective of reviewing studies on Zakat distribution. Each stage of the SLR addressed the quality assessment criteria.

### Findings

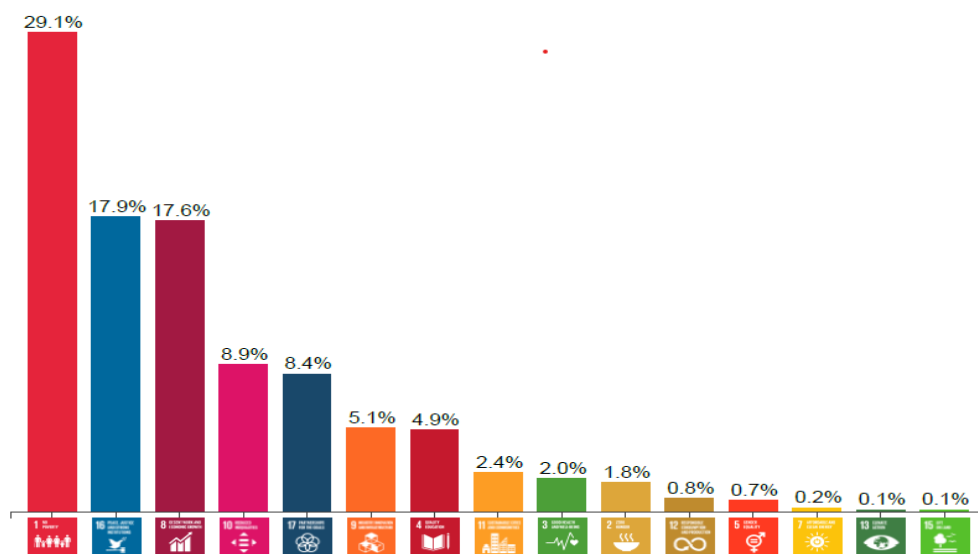
#### *Trends in Zakat Distribution Literature in Malaysia*

The literature on Zakat distribution in Malaysia has shown varied trends from 2014 to 2024. Scopus indexed 25 publications, while Web of Science indexed 20, with a notable peak in 2023, which saw the highest number of publications (7). Research on Zakat distribution has predominantly focused on journals related to Islamic accounting, business, and finance, with

the "Journal of Islamic Accounting and Business Research" contributing the most. Studies have also concentrated on performance-related themes, with key articles examining Zakat's role in poverty alleviation and governance. Methodologically, qualitative research was dominant, especially between 2014 and 2017, with quantitative and mixed methods gaining traction in more recent years. The field of study analysis reveals a strong emphasis on management and administration, followed by economics, governance, sustainability, and technology, highlighting the interdisciplinary nature of Zakat research and its growing relevance to contemporary issues such as governance, social welfare, and technological advancement.

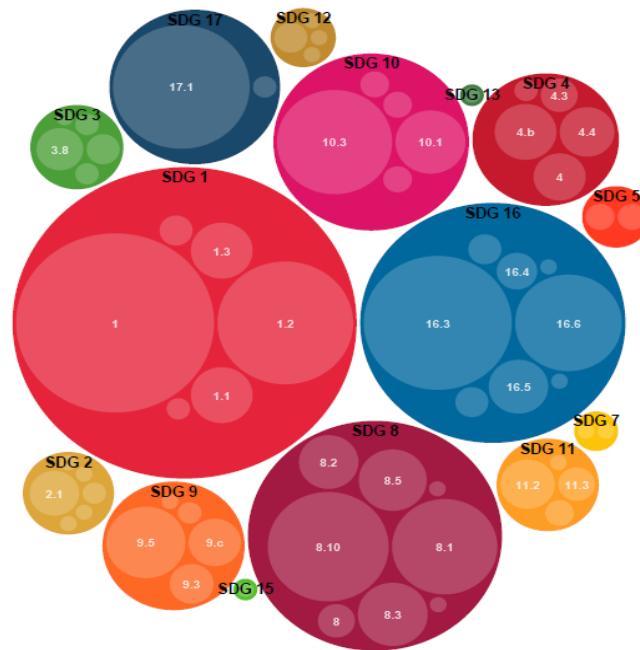
### *Descriptive Quantitative Analysis*

Figure 2 showing the frequency of SDG-related keywords in selected scholarly papers. SDG 1 (No Poverty) is the most mentioned, at 29.1%, followed by SDG 16 (Peace, Justice, and Strong Institutions) and SDG 8 (Decent Work and Economic Growth) at 17.9% and 17.6%, respectively. SDG 5 (Gender Equality) and SDG 17 (Partnerships for the Goals) also appear frequently, at 8.9% and 8.4%. SDGs 9 (Industry, Innovation, and Infrastructure) and 4 (Quality Education) are less emphasized. Environmental SDGs, such as SDG 13 (Climate Action), SDG 15 (Life on Land), and SDG 7 (Affordable and Clean Energy), receive the least attention, each accounting for less than 1%. These findings highlight a focus on poverty, justice, economic growth, and gender equality, while environmental goals are less explored.



**Figure 2: Frequency of 2030 Agenda Goals-related Keywords in Selected Papers (Authors' Analysis Using the SDG Mapper Tool)**

The bubble chart in Figure 3 shows the frequency of keywords linked to specific SDG targets from selected academic papers. SDG 1 (No Poverty), SDG 16 (Peace, Justice, and Strong Institutions), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequality) are the most frequently cited, with key targets such as 1.1, 1.2, 16.3, 16.5, and 8.5 receiving significant attention. Other SDGs like SDG 9 (Industry, Innovation, and Infrastructure) and SDG 4 (Quality Education) also appear frequently. However, SDGs such as SDG 15 (Life on Land) and SDG 7 (Affordable and Clean Energy) are mentioned less, with fewer specific targets highlighted. Approximately 89.94% of SDG targets were matched, with some targets having no matches, as revealed by the SDG Mapper Tool.



**Figure 3: Frequency of 2030 Agenda Goals Targets-related Keywords (>200) in all Selected Papers (Authors' Analysis Using the SDG Mapper Tool)**

### *NVivo Word Frequency Analysis*

The NVivo word frequency analysis in Figure 3 shows that "zakat" is the most prominent term, appearing 7893 times (3.28% of the total word count). Other frequently mentioned words include "Malaysia," "Islamic," "distribution," and "institutions" (1200 to 1353 occurrences, 0.50% to 0.56%). These terms reflect key themes related to the geographical, cultural, and institutional context of zakat. Words like "management," "social," "study," "journal," and "research" highlight the academic and social dimensions. Less frequent terms such as "poverty," "income," "business," and "international" contribute to the broader discourse but are less central.



### Figure 4: Word Cloud Analysis



***Thematic Content Analysis***

This study employs thematic content analysis to synthesize the existing literature on Zakat distribution in Malaysia, drawing comparisons with recent systematic reviews (Thomas & Harden, 2008; Humble & Mozelius, 2022). Adopting an abductive approach that combines inductive and deductive methods, the research identifies and categorizes key themes within literature. The study organizes the knowledge on Zakat distribution into seven primary themes (refer Table 3): i) efficiency, ii) governance iii) management, iv) service quality, v) social welfare, vi) transparency, and vii) technology.

**Table 3. Thematic Analysis and Key Insights from Zakat Distribution Studies**

Key themes	Distribution Impacts	Sources
Efficiency	Timely Disbursement, Minimizing Administrative, Cost Transparency in Equitable Allocation, Distribution Monitoring, Evaluation Utilization of Technology, Effective Outreach	Saad et al. (2017); Hasan et al. (2019); Esa et al. (2018); Ab Rahman et al. (2019); Sawandi et al. (2019); Owoyemi (2020); Sawmar et al. (2021); Ahmad et al. (2023); Abdul-Rahman et al. (2023); Saad et al. (2023); Adinugroho et al. (2024); Riani et al. (2024)
Governance	Regulatory Framework, Transparency, Accountability Institutional, Roles Monitoring, Evaluation, Beneficiary Identification, Efficient Distribution, Public Engagement, Reporting, Documentation, Legal, Ethical Compliance, Capacity Building	Saad et al. (2017); Esa et al. (2018); Ab Rahman et al (2019); Sawandi et al. (2019); Sawmar et al. (2021); Saad et al. (2023)
Management	Identification of Eligible Asnaf Categories, Efficient Allocation of Funds, Transparent Collection, Distribution Processes, Needs Assessment, Prioritization, Monitoring, Evaluation, Sustainability, Empowerment Programs, Digitalization of Zakat Management	Ahmad et al. (2023); Saad et al. (2023); Riani et al. (2024) Sarif et al (2024); Syed et al. (2024)
Service Quality	Efficiency of Distribution, Accessibility, Transparency, Equity, Accountability, Customer Service	Saad et al. (2017); Hasan et al. (2017); Hassan et al. (2019); Sawandi et al. (2019); Sawmar et al. (2021); Syed et al. (2024)
Social Welfare	Poverty alleviation, Economic empowerment, social equity, Community support, Educational and health support, Emergency relief, Long-term impact	Ab Rahman et al. (2019); Sharofiddin et al. (2019); Razak (2020); Haji-Othman et al. (2021); Ismail et al. (2022)

Transparency	Clear criteria for Asnaf recipients, public disclosure of funds, Efficient record-keeping, Regular audits, Reporting mechanisms, Stakeholder involvement	Abidin et al. (2014); Htay et al. (2014); Saad et al. (2017); Sawandi et al. (2019); Sawmar et al. (2021)
Technology	Digital Platforms, Blockchain Technology, Data Analytics Automated, Systems Integration with Financial Institutions, Crowd-funding Platforms, Solutions Mobile Wallets, Security Measures	Abdul-Rahman et al. (2023); Abdullah et al. (2023); Ahmad et al. (2023); Khairi et al. (2023); Adinugroho et al. (2024); Syed et al. (2024)

Source: Analyzed by Authors

Efficiency in zakat distribution is achieved through timely disbursement, cost reduction, and technology for transparent allocation. Governance focuses on strong regulatory frameworks, transparency, and accountability. Management ensures efficient fund allocation and digital tools for better management. Service quality emphasizes accessibility, transparency, and accountability. Social welfare aims at poverty alleviation and community support, including education and health. Transparency involves clear eligibility criteria, public disclosures, and regular audits. Technology incorporates digital platforms and data analytics to modernize processes. Each theme is supported by research highlighting its importance in enhancing zakat distribution.

## Conclusion

This study highlights the practical potential of optimizing Zakat distribution to improve Asnaf well-being and accelerate Malaysia's progress toward SDG targets. Policymakers and Islamic financial institutions can leverage these findings to develop strategies that prioritize poverty reduction, social equity, and financial empowerment while aligning Zakat practices with SDG objectives. Enhancing transparency and governance in Zakat management will build donor trust and ensure fair, efficient resource distribution to marginalized communities, advancing key SDGs.

The literature on Zakat distribution in Malaysia has evolved significantly from 2014 to 2024, with a marked increase in publications, particularly in 2023. The focus has been on Islamic accounting, business, and finance journals, with key themes centered around poverty alleviation, governance, and performance. Methodologically, qualitative research has dominated, although quantitative and mixed methods have gained prominence in recent years.

The thematic content analysis reveals seven key themes: efficiency, governance, management, service quality, social welfare, transparency, and technology. These themes underscore the importance of strategic management, transparency, and technological integration in enhancing the effectiveness of Zakat distribution. The alignment with SDGs, especially those related to poverty and economic growth, further highlights the critical role of Zakat in addressing contemporary societal challenges.



Limitations include reliance on secondary data, potential regional variations, and limited insights into long-term impacts. Despite these, the study offers valuable perspectives on enhancing Zakat distribution to support sustainable development and improve Asnaf livelihoods.

### Acknowledgements

We express immense gratitude for Faizuddin Centre of Educational Excellence (FCoEE) under the Majlis Agama Dan Istiadat Melayu Perlis (MAIPs) for funding this research through the Short-Term Research Grant Scheme, Phase 2 (STG-037/2024).

### Paper contribution to Related Field of Study

This study contributes to the literature by examining the alignment of zakat distribution with SDGs, offering insights into optimizing zakat practices in Malaysia for poverty alleviation and sustainable development.

### References

- Ab Rahman, A., Thaidi, H. A. A., & Ab Rahman, M. F. (2019). A proposed mosque model for zakāt governance towards achieving global peace. *Al-Shajarah: Journal of The International Institute of Islamic Thought and Civilization (ISTAC)*, 105-123.
- Abdul-Rahman, A., Nor, S. M., & Yaacob, S. E. (2023). Technological Integration within Zakat Institutions: A Comprehensive Review and Prospective Research Directions. *International Journal of Islamic Thought*, 24, 31-43.
- Abdullah, Z., Sharif, M., Saad, R., Ariff, A., Hussain, M., & Nasir, M. (2023). Zakat institutions' adoption of social media. *Journal of Islamic Accounting and Business Research*, 14(8), 1261-1280. <https://doi.org/10.1108/jiabr-01-2022-0013>
- Abidin, S., Saad, R. A. J., & Muhaiyuddin, N. M. M. (2014). Evaluating Corporate Reporting on the Internet: The Case of Zakat Institutions in Malaysia. *Jurnal Pengurusan*, 42.
- Adinugroho, M., Zuhdi, U., Hakiki, M. S., Abdullah, A. R., & Ilmi, Z. (2024). Analysis of Zakat Management Efficiency Levels in Two Asean Countries (Studies in Indonesia and Malaysia). *Revista de Gestão Social e Ambiental*.
- Ahmad, K., & Yahaya, M. H. (2023). Islamic social financing and efficient zakat distribution: impact of fintech adoption among the asnaf in Malaysia. *Journal of Islamic Marketing*, 14(9), 2253-2284.
- Amalia, R. Y., Huda, N., & Nurwahidin. (2020). Role of Zakat in Achieving Sustainable Development Goals (SDGs) in Indonesia. *International Journal of Zakat and Islamic Philanthropy*, 2(2), 199–204.
- Apriliyah, R. P., & Arifianto, B. (2022). Evaluation of Zakat literature: A bibliometric analysis and systematic literature review. *Review of Islamic Social Finance and Entrepreneurship*, 50-62.
- Esa, M. S. M., Noor, M. A. M., & Wahid, H. (2018). Cadangan Kodifikasi Akta Zakat Nasional dan Penubuhan Majlis Zakat Negara (Proposal on Codification of the National Zakat Act and the Establishment of the National Zakat Council). *Jurnal Ekonomi Malaysia*, 52(1), 153-165.
- Gebrye, T., Fatoye, F., Mbada, C., & Hakimi, Z. (2023). A scoping review on quality assessment tools used in systematic reviews and meta-analysis of real-world studies. *Rheumatology International*, 43(9), 1573-1581.

- Haji-Othman, Y., Yusuff, M. S. S., & Cheumar, M. (2020). The Role of Zakat Distribution in Hunger and Poverty Elimination in Kedah. *International Journal of Academic Research in Business and Social Sciences*, 10(10), 1178-1184.
- Hasan, A., Hassan, R., Engku Ali, E. R. A., Engku Ali, E. M. T., Abduh, M., & Noordin, N. H. (2019). A proposed human resource management model for zakat institutions in Malaysia. *ISRA International Journal of Islamic Finance*, 11(1), 98-109.
- Hassan, W. Z. W., Jamsari, E. A., Umar, A., Mohamad, Z., Alias, J., Muslim, N., & Ahmad, M. Y. (2017). The management of zakat distribution in the practice of fatwa in Terengganu, Malaysia. *International Journal of Civil Engineering and Technology*, 8(11), 834-851.
- Htay, S. N. N., & Salman, S. A. (2014). Proposed best practices of financial information disclosure for zakat institutions: A case study of Malaysia. *World Applied Sciences Journal*, 30(30), 288-294.
- Humble, N., & Mozeliuss, P. (2022). Content analysis or thematic analysis: Similarities, differences and applications in qualitative research. In *European conference on research methodology for business and management studies* (Vol. 21, No. 1, pp. 76-81).
- Ismail, A. M., Hasbullah, M., Zaharuddin Zakaria, M., Zaki Salleh, A., Abdul Majid, M. N., Thaidi, A., Khan, A. (2022). Determination Of Had Kifayah Zakat Among Pre-Graduate Students at Universiti Sains Islam Malaysia (USIM).
- Khairi, K. F., Laili, N. H., Sabri, H., Ahmad, A., Pham, V. H., & Tran, M. D. (2023). The development and application of the zakat collection blockchain system. *J. Gov. Regul.*
- Kuckartz, U. (2014). Qualitative text analysis: A guide to methods, practice and using software. *Sage*.
- Meerangani, K. and Azman, U. (2019). Keberkesanan Program Pembangunan Ekonomi Asnaf oleh Lembaga Zakat Selangor. *E-Academia Journal*, 8(2). <https://doi.org/10.24191/e-aj.v9i2.7380>
- Mohamed Saniff, S., Wan Hasan, W. N., & Salleh, M. S. (2020). Zakat And SDGs: A Love Story? *PalArch's Journal of Archaeology of Egypt*, 17(7), 10979–10988.
- Owoyemi, M. Y. (2020). Zakat management: The crisis of confidence in zakat agencies and the legality of giving zakat directly to the poor. *Journal of Islamic Accounting and Business Research*, 11(2), 498-510.
- Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D. & Moher, D. (2021). The PRISMA 2020 statement: an updated guideline for reporting systematic reviews. *bmj*, 372.
- Razak, S. H. A. (2020). Zakat and waqf as instrument of Islamic wealth in poverty alleviation and redistribution: Case of Malaysia. *International Journal of Sociology and Social Policy*, 40(3/4), 249-266.
- Rejab, S., Wahid, H., Yaacob, S., & Lateh, N. (2023). Factors influencing trust on zakat institutions in achieving sustainable development goals (SDG). *International Journal of Academic Research in Business and Social Sciences*, 13(7). <https://doi.org/10.6007/ijarbss/v13-i7/17803>
- Riani, D., Meutia, M., & Taqi, M. (2024). Efficiency and Stability of Zakat Institutions in Malaysia and Indonesia: DEA Window Analysis. *TEM Journal*, 13(1).
- Saad, R. A. J., Md Idris, K., Shaari, H., Sawandi, N., & Derashid, C. (2017). Governance of non-profit organizations: A case of zakat institutions in Malaysia. *International Journal of Economic Research*, 14(16), 253-265.

- Saad, R. A. J., Ahmi, A., Sawandi, N., & Abdul Aziz, N. M. (2023). Zakat administration reformation towards an effective and efficient zakat revenue generation. *Journal of Islamic Accounting and Business Research*, 14(8), 1232-1260.
- Saidon, I., Ghani, N., & Osman, M. (2023). Are there any zakat surplus funds? a case study. *International Journal of Social Science Research*, 11(2), 19. <https://doi.org/10.5296/ijssr.v11i2.20723>
- Sarif, S., Ali, N. A., & Kamri, N. A. (2024). Zakat for generating sustainable income: an emerging mechanism of productive distribution. *Cogent Business & Management*, 11(1), 2312598.
- Sawandi, N., Aziz, N. M. A., & Saad, R. A. J. (2019). Discharging accountability: A case study of a zakat institution in Malaysia. *International Journal of Supply Chain Management*, 8(1), 676-682.
- Sawmar, A. A., & Mohammed, M. O. (2021). Enhancing zakat compliance through good governance: a conceptual framework. *ISRA International Journal of Islamic Finance*, 13(1), 136-154.
- Sharofiddin, A., Othman, A. H. A., & Alhabshi, S. M. S. J. (2019). The impact of zakāt distribution on social welfare: A case study of Selangor zakat agencies, Malaysia. *Al-Shajarah: Journal of the International Institute of Islamic Thought and Civilization (ISTAC)*.
- Suprayitno, E. (2019). Zakat and SDGs: The Impact of Zakat on Economic Growth, Consumption and Investment in Malaysia. *Advances in Economics, Business and Management Research*, Volume 101 (3), 101 (Iconies 2018), 202–209. <https://doi.org/10.2991/iconies-18.2019.39>
- Syed Yusuf, S. N., Sanawi, N. H., Ghani, E. K., Muhammad, R., Daud, D., & Kasim, E. S. (2024). Examining technology improvement, procedural application and governance on the effectiveness zakat distribution. *International Journal of Ethics and Systems*, 40(1), 103-126.
- Thomas, J., & Harden, A. (2008). Methods for the thematic synthesis of qualitative research in systematic reviews. *BMC medical research methodology*, 8, 1-10.
- Yahaya, M. H., & Ahmad, K. (2018, August). Financial inclusion through efficient zakat distribution for poverty alleviation in Malaysia: Using fintech & mobile banking. In *Proceeding of the 5th International Conference on Management and Muamalah* (pp. 15-31).