International Journal of Islamic Economics (IJIE)
P-ISSN: 2686-2131 E-ISSN: 2686-2166
DOI: https://doi.org/10.32332/ijie.v8i02.14319 Vol 8, No 2 (2026) Pages. 399-428

Analysis of Zakat Institution Management Strategies: Bibliometric Analysis and Systematic Literature Review

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Article History:

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Submitted:
June 25th, 2026
Revised:
October 7th, 2026
Accepted:
November 1rt, 2026
Published:
November 12nd, 2026

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Abstract

Objective: This study maps the development of research, theory, methodological approaches, strategies, and research gaps in managing zakat institutions.
Method: A qualitative approach that combines bibliometric analysis and a systematic literature review (SLR). Data were obtained from the Scopus database and selected in accordance with the PRISMA 2020 guidelines; of the 282 documents, 68 articles published between 2016 and 2026 were selected for analysis.
Result: Publications fluctuate and peak in 2024, dominated by researchers and institutions from Indonesia and Malaysia, while networks and collaborations remain fragmented. The literature draws on 44 theories, primarily *maqasid al-sharia*, good governance, and DEA-based efficiency, but they are sparsely distributed; most studies use a cross-sectional design, and none use experimental methods. Of the ten strategic dimensions identified,: governance and accountability are the most dominant. Human resources, digitalization, and fundraising more often play a supporting role, whilst sustainability has never been a primary focus.
Implication: This study contributes by presenting an integrative mapping of zakat institution management strategies, a conceptual model of strategic dimensions, and a framework for further research that links environmental factors, organizational capabilities, strategic innovation, and institutional outcomes within the framework of the *maqasid al-sharia* as a foundation for the development of accountable and sustainable zakat management theory and practice.
Originality or Novelty: Lies in the integration of bibliometric analysis and a systematic literature review (SLR) to map out a comprehensive strategy for the management of zakat institutions not limited to a single theme, as well as in the proposed ten-dimensional conceptual model of the strategy and a framework for further research that links environmental factors, organizational capabilities, strategic innovation and institutional outcomes within the framework of the *maqasid al-sharia*.
Keywords: Bibliometric Analysis; Management Strategy; Systematic Literature Review; Zakat Institution.

Introduction

Islamic Social Finance (ISF) is an alternative approach to socio-economic development that prioritizes justice, inclusivity, and community welfare. Within this paradigm, Islamic social finance instruments such as zakat, waqf, sadaqah, and Islamic microfinance are no longer understood merely as charity-based distribution mechanisms, but as development instruments

with the potential to foster economic equality and strengthen social resilience within communities. (Widiastuti, Ningsih, et al., 2022). Zakat, as a key instrument within the ISF, holds a strategic position because it links the spiritual dimension with social and economic objectives by redistributing resources to those in need. Furthermore, zakat has a conceptual link to the sustainable development agenda (Sustainable Development Goals or SDGs), particularly in relation to poverty reduction (SDG 1), the eradication of hunger (SDG 2), improved health and well-being (SDG 3), quality education (SDG 4), and the reduction of inequality (SDG 10) (Noor & Pickup, 2020; Aziz et al., 2025). Consequently, zakat is highly relevant to contemporary social development because it can help create a more inclusive welfare system (Noor et al., 2017).

Zakat's contribution to socio-economic development depends not only on the amount of funds collected, but also on zakat management institutions' ability to optimize these resources through an effective, transparent, and impact-oriented management system. Changes in the social, economic, and technological environment have driven a transformation in the role of zakat institutions, whereby modern zakat institutions can no longer be viewed merely as charity-based organizations focused on the collection and distribution of aid, but have evolved into professional social organizations that are required to generate measurable social impact. (Beik L.D., 2016). This transformation indicates that the success of zakat institutions increasingly depends on the organization's strategic capacity to build public legitimacy, develop service models, manage risks, and ensure operational sustainability. Consequently, zakat institution management has become fundamental to ensuring that zakat's potential translates into sustainable social benefits.

In line with this paradigm shift, the success of zakat organizations today can no longer be measured solely by traditional indicators such as the amount of funds collected or the number of mustahik receiving assistance. Zakat institutions are increasingly required to demonstrate their ability to drive long-term social change through economic empowerment programs, community capacity building, and reducing beneficiaries' dependence on direct aid. (Widiastuti, Prasetyo, et al., 2022). This perspective indicates a shift from an aid-based distribution approach to a social value creation approach that positions beneficiaries as subjects of empowerment. In this context, zakat institutions' management strategies are becoming increasingly complex, encompassing governance, fundraising, service innovation, human resource development, and the ability to measure program impact.

One key strategic focus in managing zakat institutions is governance and accountability. As non-profit organizations managing public funds on a trust basis, zakat institutions face strong demands to ensure transparency, accountability, and compliance with Sharia principles. Public trust in zakat institutions is heavily influenced by perceptions of governance quality, information openness, and the organization's ability to demonstrate the impact of zakat fund utilization (Sanrego & Taufiq, 2023). Therefore, governance within zakat institutions serves not only as a mechanism for organizational control but also as a strategic capability that shapes legitimacy, public trust, and the sustainability of stakeholder relationships. In addition to governance, zakat institutions' ability to develop fundraising strategies is a key factor in ensuring the organization's sustainability. Changes in donor characteristics, increasing competition among social organizations, and developments in digital technology have transformed the relationship between zakat institutions and muzakki. Today, muzakki consider more than religious considerations

when selecting a zakat distribution organization; they also consider ease of transactions, transparency in fund use, the quality of the organization's communication, and evidence of the social impact of implemented programs. These conditions have shifted fundraising from an operational activity to a strategic capability for non-profit organizations (Sarib et al., 2024). Zakat organizations that build sustainable donor relationships through data-driven communication, digital technology, and donor engagement are more likely to secure long-term funding. Consequently, fundraising, governance, and the ability to build public trust are interrelated elements that shape zakat organizations' strategic capacity.

In line with these developments, research into the management of zakat institutions has begun to evolve across various perspectives and approaches. The available literature highlights several key clusters in the study of zakat institution management strategies. First, research on applying good governance and good corporate governance (GCG) principles has become a dominant theme, focusing on transparency, accountability, responsibility, independence, and fairness. (Almas & Almas, 2023; Iswari & Rosyid, 2020; Triwibowo et al., 2020; Winanto, 2024; Yusuf et al., 2023). Studies in this group highlight governance as the foundation of an organization's legitimacy. Secondly, research on the digitalization of zakat has increased in line with the development of financial technology and digital platforms. Studies on blockchain, fintech, and digital systems indicate that technology can enhance the efficiency of zakat collection and the transparency of its distribution. (Widiastuti, Cahyono, Zulaikha, Mawardi, & Al Mustofa, 2021).

In addition to governance and digitalization, research has been conducted into performance measurement and quality management in zakat institutions. Several studies have examined management approaches such as ISO 9001, Total Quality Management (TQM), the National Zakat Index, and the Balanced Scorecard as tools to enhance organizational effectiveness. (Alfian et al., 2022; Bastiar & Bahri, 2019; Faujiah et al., 2023; Majid, 2020; Sugeng et al., 2023). Meanwhile, research on strategies for the collection and distribution of zakat has also expanded, particularly in the context of productive zakat aimed at the economic empowerment of mustahik (Fitriani et al., 2022; Hadi Ryandono & Wijayanti, 2019). However, these various studies still reveal limitations in developing a comprehensive understanding of how these organizational strategies can be combined to improve the performance of zakat institutions. Most previous research has focused on specific aspects of zakat institution management and has not yet comprehensively linked the various dimensions of organizational strategy. Studies on governance, technology, accounting, or fundraising generally develop within their respective scopes and have therefore not yet yielded an integrated understanding of zakat institutions' management strategies as Islamic social organizations. This is supported by the limited number of systematic studies that integrate the various dimensions of zakat institution management strategies. Previous research has tended to address a specific aspect, such as governance. (Almas & Almas, 2023; Yusuf et al., 2023), digital technology (Musana, 2023; R. Luntajo & Hasan, 2023)or zakat accounting practices (Fatchurrahman et al., 2024; Majid, 2020).

Meanwhile, existing SLR studies have largely focused on specific themes such as the digitalization of zakat (Makarim & Hamzah, 2024) or the accountability of zakat institutions (Arifah & Muhammad, 2021), rather than on the overall management strategies of zakat institutions. This gap highlights the importance of the Systematic Literature Review (SLR)

approach as a method that integrates findings from previous research and builds a more systematic understanding. To this end, this study uses the SLR approach to map the literature's development, identify research patterns, uncover conceptual gaps, and formulate a future research agenda on the management strategies of zakat institutions. To achieve these objectives, this study is designed to answer several research questions (RQs): How has research on the management strategies of zakat institutions developed based on the available academic literature? What theories and methodological approaches have been used in research on the management strategies of zakat institutions? How has the existing literature examined the various dimensions of zakat institution management strategies? What research gaps still exist in the study of zakat institution management strategies, and how can a future research agenda be developed?

Through the SLR approach, this study is expected to make both theoretical and practical contributions. Theoretically, this study contributes to strategic management research in the context of Islamic social organizations by fostering a more integrative understanding of zakat organizations' capabilities. In practical terms, this study offers implications for managers of zakat institutions, such as BAZNAS and LAZ, as well as policy-makers, in designing organizational strategies that are more effective, accountable, and sustainable.

Literature Review

Research on the management strategies of zakat institutions in recent years has produced a growing body of work, particularly through Systematic Literature Review (SLR) methods and bibliometric analysis. One prominent theme is governance, accountability, and auditing. (Baehaqi & Chariri, 2025; Holipah et al., 2024; Rusli et al., 2024), employed SLR and bibliometric approaches, utilizing the VOSviewer application to examine governance, the transparency of financial reports, and Sharia compliance. Meanwhile, (Faruq & Suyoso Putra, 2024)conducted a bibliometric mapping of various determinants of the public's decision to pay zakat to BAZNAS and LAZ.

The next topic, on Zakat Collection Strategies, (Azwar et al., 2026) mapped zakat collection strategies using a PRISMA-based systematic literature review (SLR) from Scopus, selecting 20 articles from 165 documents and then analyzing them using a thematic-bibliometric approach. Furthermore (Alimusa et al., 2025) identified trends, methodologies, theories, and factors influencing zakat compliance, using a PRISMA-based SLR-bibliometric method. In addition to collection, the effectiveness of zakat distribution has also emerged as an important theme. (Maisyarah & Hamzah, 2024)Mapping studies on zakat distribution management and the systems implemented over a decade, using the SLR method, 'Publish or Perish', Covidence, and literature trend analysis via VOSviewer, whilst (Esa et al., 2025)examined the impact of zakat distribution on asnaf development using the SLR method.

The next development is the theme of Zakat Digitalization (Majduddin et al., 2025), which discusses the adoption of blockchain and artificial intelligence in zakat management. Asana et al. 2026) link digitalization to crisis resilience and sustainability using the Integrated SLR & Biblioshiny (R) methods. (Makarim & Hamzah, 2024) mapped out the role and potential of digitalization in zakat management, as well as its obstacles. A broader study was also conducted by (Mustaffa et al., 2025), which analyses the literature on the institutional framework of zakat, identifies research trends, key themes, and knowledge gaps, and aims to develop more efficient

institutions. (Alam et al., 2023)mapped the development of zakat studies in Malaysia using Scopus data. Furthermore, (Apriliyah & Arifianto, 2022) mapped trends, collaborations, and the future direction of zakat research using a mixed-methods approach: bibliometrics and a systematic literature review, using the software VOSviewer and Publish or Perish. (Dahlan & Asetya, 2026), synthesized the role of Islamic social finance in socio-economic development by mapping zakat, productive waqf, governance, digitalization, and the SDGs.

Based on this review, the main issue in the literature on zakat institution management strategies is not a lack of research, but fragmented themes, limited integration across dimensions, and weak connections between studies. Consequently, a study is needed that not only maps a single aspect of zakat management but also integrates governance, collection, distribution, digitalization, risk management, economic empowerment, and the regulatory framework into a single, more comprehensive framework. This research aims to bring together the previously scattered strategic themes of zakat institution management so that knowledge of zakat institutions' management strategies can be understood more systematically and comprehensively.

Research Methodology

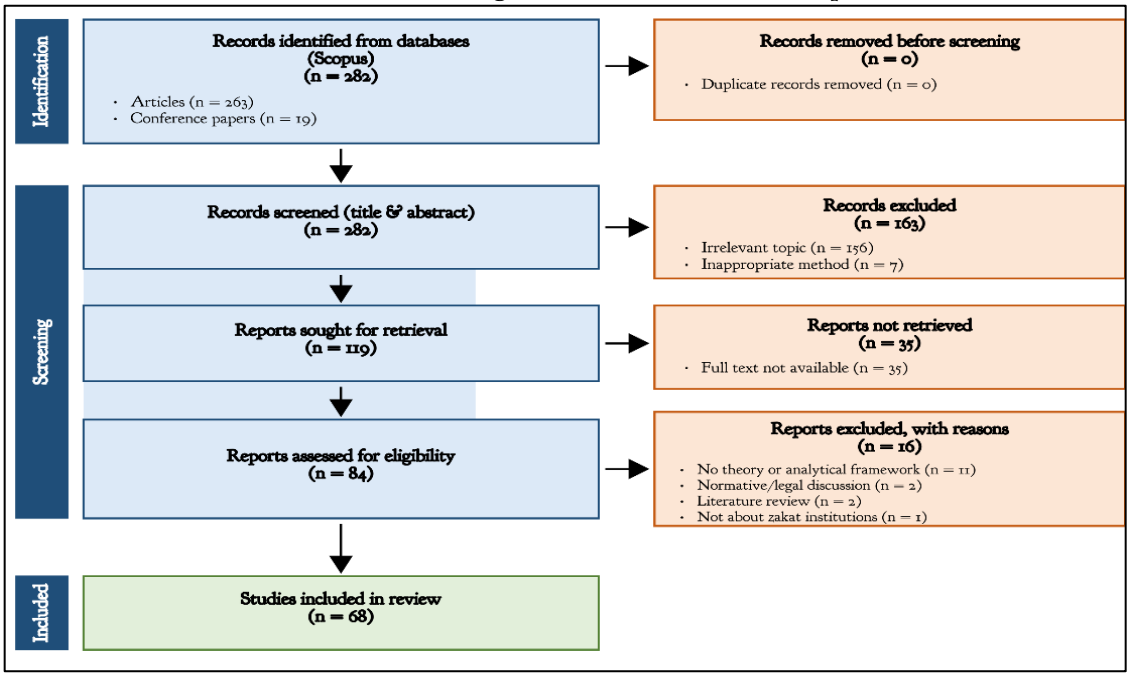
This study employs a qualitative methodology utilizing a bibliometric analysis approach and a Systematic Literature Review (SLR). The bibliometric approach is used to objectively identify publication trends, relationships between keywords, developments in research themes, and networks of scientific collaboration. Meanwhile, the SLR provides an in-depth synthesis of theories, methods, and research gaps in previous studies. This combination of approaches was chosen because bibliometric analysis provides a quantitative overview of developments in the field. At the same time, the SLR offers a conceptual understanding of the substance of the research being analyzed.

This study used secondary data from reputable academic articles obtained via the Scopus database, which covers a wide range of international publications and serves as a primary reference source in academic research. The literature search was conducted using a combination of keywords focusing on zakat institutions and aspects of their management. The search strategy was applied to the titles, abstracts, and keywords of the articles: (("zakat institution*" OR "zakat organization*" OR "zakat agency" OR "zakat agencies" OR "zakat board*" OR "zakat management institution*" OR "amil zakat" OR "baitul mal" OR "baitul maal") AND (strateg* OR manag* OR govern* OR administrat* OR "institutional performance" OR "organizational performance" OR "organizational performance"). Search results are limited to the fields of social sciences, business and management, and economics, econometrics, and finance. The document types included are journal articles (ar) and conference papers (cp) written in Malay, Indonesian, or English. The publication years are set from 2016 to 2026. This restriction aims to produce a relevant body of literature for examining developments in research on strategies, management, and zakat institutions during this period.

Subsequently, articles were selected based on the established inclusion and exclusion criteria, including publication type, research topic, keywords, abstract, research methods, research subjects, research institutions or research objects, phenomena or interventions under study, outcomes, and theoretical framework. All stages of the selection process followed the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines, which cover

identification, screening, and inclusion. (Page et al., 2021). Data analysis was carried out in two main stages. First, bibliometric analysis was conducted using Biblioshiny software and Microsoft Excel to analyze performance, science mapping, and network analysis. Second, content analysis was carried out using a thematic synthesis approach to identify key themes, conceptual developments, research gaps, and directions for developing studies on zakat institution management strategies.

Figure 1.
PRISMA 2020 flow diagram of the article selection process



Source: Adapted from the PRISMA 2020 flow diagram (Page et al., 2021)*Data processed by the author from the Scopus database (2026).*

The article selection process followed the 2020 Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines (Page et al., 2021), as illustrated in Figure 1. We conducted the identification stage in Scopus, which yielded 282 documents: 263 journal articles and 19 conference papers. This was followed by a duplication check; however, no duplicate documents were found, so all 282 documents proceeded to the title and abstract screening stage. At this stage, 163 documents were excluded because their topics were irrelevant (n = 156) and their methods were inappropriate (n = 7), leaving 119 documents. The researchers then attempted to obtain the full texts of these 119 documents, but 35 were not available in full-text form. Subsequently, 84 articles were comprehensively assessed for eligibility, and 16 articles were excluded because they lacked a theoretical basis and analytical framework (n = 11), dealt solely with normative or legal aspects (n = 2), constituted literature reviews (n = 2), or did not focus on zakat institutions (n = 1). Consequently, the remaining 68 articles met all the inclusion criteria and will be analyzed further.

Results and Discussion

Zakat Publication Trends in Research on Zakat Institution Management Strategies

This study obtained its data from the Scopus database, which included 282 documents published between 2016 and 2026. These documents were sourced from 140 different publications, comprising 263 journal articles (93.3 percent) and 19 conference papers (6.7 percent). The data were then screened using PRISMA, yielding 68 articles relevant to zakat institution management strategies. In terms of document content, there were 223 'Author's Keywords' and 12 'Keywords Plus', indicating the diversity of themes and perspectives employed by researchers in discussing zakat institutions. Overall, 231 authors wrote these documents, with only 6 authors writing 7 documents independently. This suggests that most research in this field is conducted collaboratively, while independent research is relatively limited.

Table 1.
Key Information on the Research Data

Description	Result
Key Data Information	
Time Period	2016-2026
Publication sources (journals, conference Proceedings)	53
Number of documents	68
Document Content	
Keywords Plus (ID)	12
Author's Keywords (DE)	223
Authors	
Number of authors	231
Single- author document	6
Document with single author	7
Document Type	
Journal article	67
Conference paper (proceedings)	1

Source: Scopus data processed using Bibliometrix (2026)

Figure 2 below presents the annual number of scientific publications for 2016–2026 in a table and a line graph. The number of publications fluctuated between 2 and 7 articles per year from 2016 to 2023, then peaked at 14 articles in 2024, before falling to 8 articles in 2025 and 2026. This pattern indicates more publications than at the start of the period, although growth has not been consistent year to year. However, interpret the 2026 figure with caution, as the completeness of the data for that year is still unknown.

Figure 2.
Research Trends

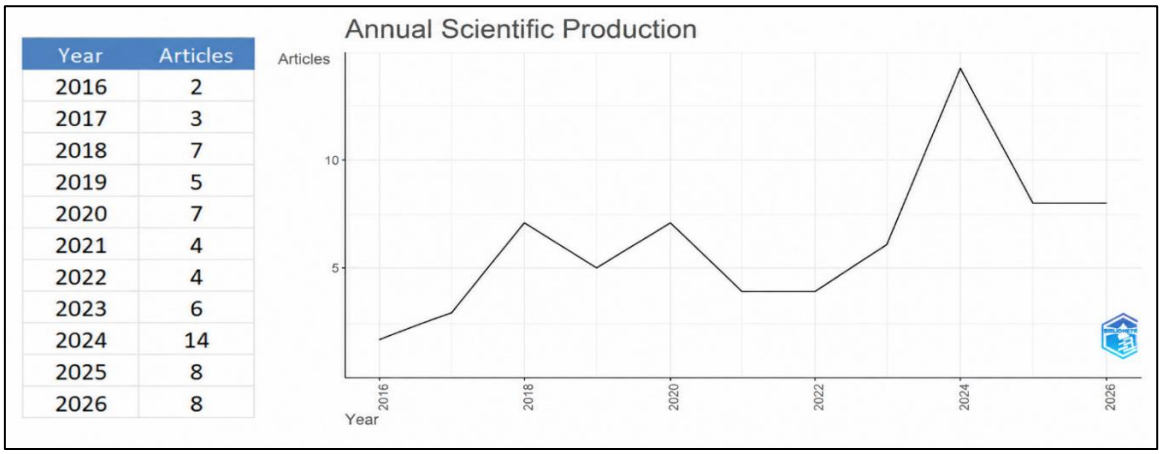
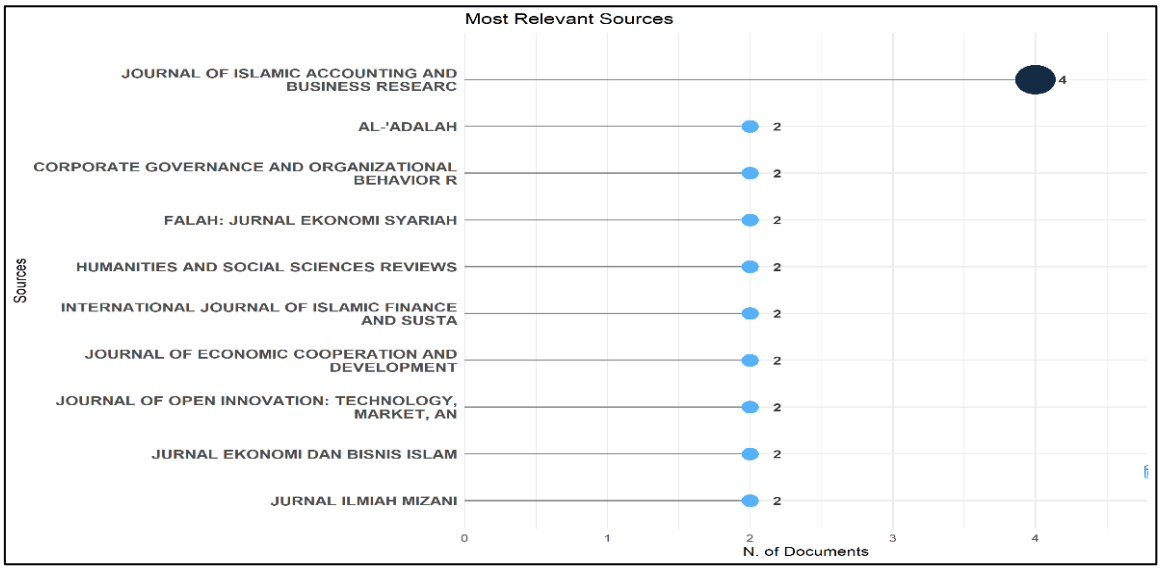


Figure 3.
Analysis of Publication Sources



Based on the 'Most Relevant Sources' graph, the distribution of publications relating to the research topic shows that the most dominant source of literature is the *Journal of Islamic Accounting and Business Research*, with four articles, whilst nine other journals each contributed two articles. Overall, the graph indicates that research on this topic has developed significantly in Islamic accounting, Islamic marketing, and Islamic finance, with the *Journal of Islamic Accounting and Business Research* serving as the primary reference source because it has the most publications.

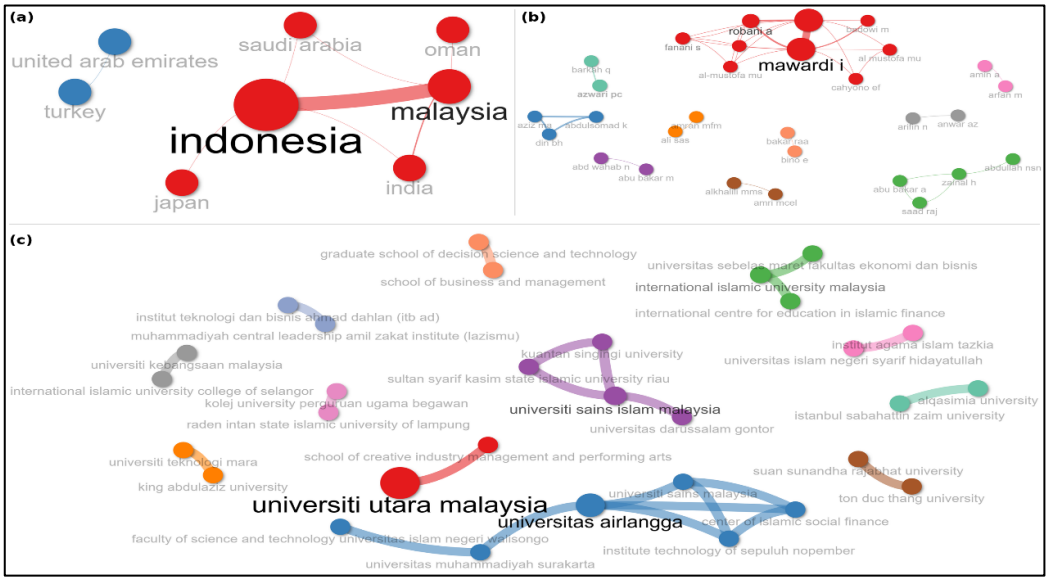
Figure 4.
Author and Institutional Productivity



Based on the 'Most Relevant Affiliations' and 'Most Relevant Authors' graphs, it is evident that research developments on the topic under review are dominated by academic institutions in the Asian region, particularly Malaysia and Indonesia. Universiti Utara Malaysia has the most publications (11 articles), followed by Universitas Airlangga (7 articles). In addition, several other institutions, such as the International Islamic University Malaysia, Syiah Kuala University (USK), the National Defense University of Malaysia, Universiti Teknologi MARA, the Islamic University of Indonesia, and the Ahmad Dahlan Institute of Technology and Business, have also contributed to the development of this field of study. In terms of author productivity, Mawardi and Widiastuti have the most publications, with 4 each.

Analysis of Scientific Collaboration

Figure 5.
Collaboration Scientific



(a) country collaboration, (b) authors, and (c) institutions

Figure 5 shows patterns of research collaboration by country (a), author (b), and institution (c). By country, Indonesia is the most dominant, with the strongest collaborative ties to Malaysia. Both are also linked to Saudi Arabia, India, Japan, and Oman, while the United Arab Emirates

and Turkey form a separate cluster. By author, the largest and densest cluster centers on Mawardi I, along with Robani A and several other co-authors. Meanwhile, other author groups form small, unconnected clusters of two to four people. At the institutional level, Universiti Utara Malaysia and Universitas Airlangga emerge as the most prominent institutions. Universitas Airlangga has established the most extensive network, linking Universiti Sains Malaysia, the Institut Teknologi Sepuluh Nopember, the Center of Islamic Social Finance, and Universitas Muhammadiyah Surakarta. Overall, the collaborative network in this field remains fragmented and is dominated by Indonesia–Malaysia partnerships.

Citation Analysis

Figure 6.
Author and Document Citations

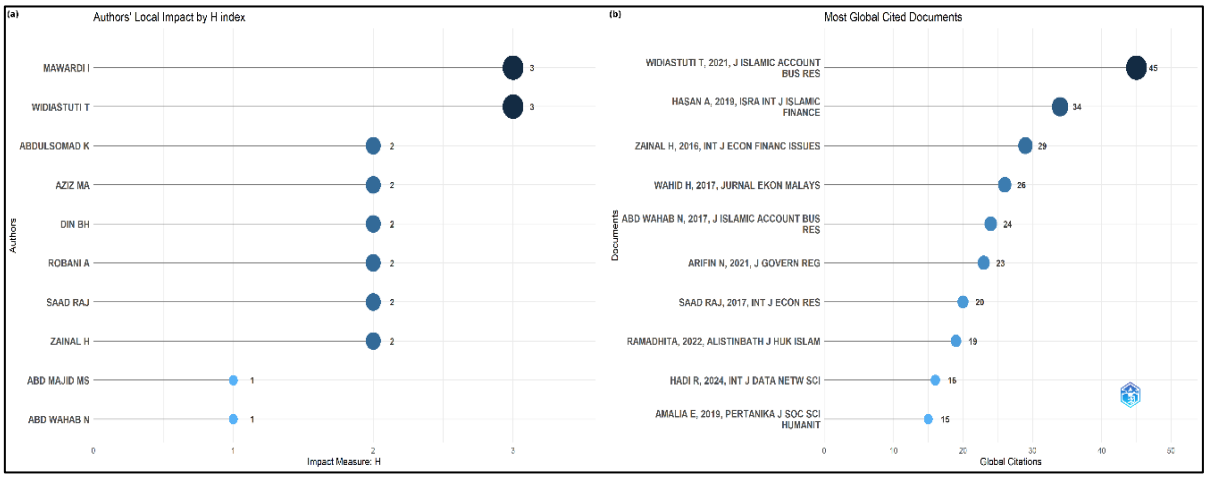


Figure 6 presents scientific impact from two perspectives: authors' productivity based on the local h-index (a) and documents with the most global citations (b). Based on the local h-index, Mawardi I and Widiastuti T rank highest, each with a value of 3. Abdulsomad K, Aziz MA, Din BH, Robani A, Saad RAJ, and Zainal H occupy the next positions with a value of 2, while Abd Majid MS and Abd Wahab N scored 1. This low and relatively uniform distribution of values indicates that the field of study is still in its early stages of development and does not yet have a dominant central figure. In terms of global citations, Widiastuti T's (2021) article in the *Journal of Islamic Accounting and Business Research* is the most influential document with 45 citations; this is followed by Hasan A's (2019) article in the *ISRA International Journal of Islamic Finance* with 34 citations and Zainal H's (2016) article in the *International Journal of Economics and Financial Issues* with 29 citations. Other influential documents were published between 2016 and 2024, with citation counts ranging from 15 to 26. These findings indicate that the field's intellectual foundation remains concentrated in a small number of publications, particularly those in Islamic accounting and finance journals. Furthermore, the appearance of Widiastuti T, Zainal H, Saad RAJ, and Abd Wahab N in both graphs shows consistency between these authors' productivity and scientific influence.

Keyword Analysis

Figure 7.
Scientific Collaboration

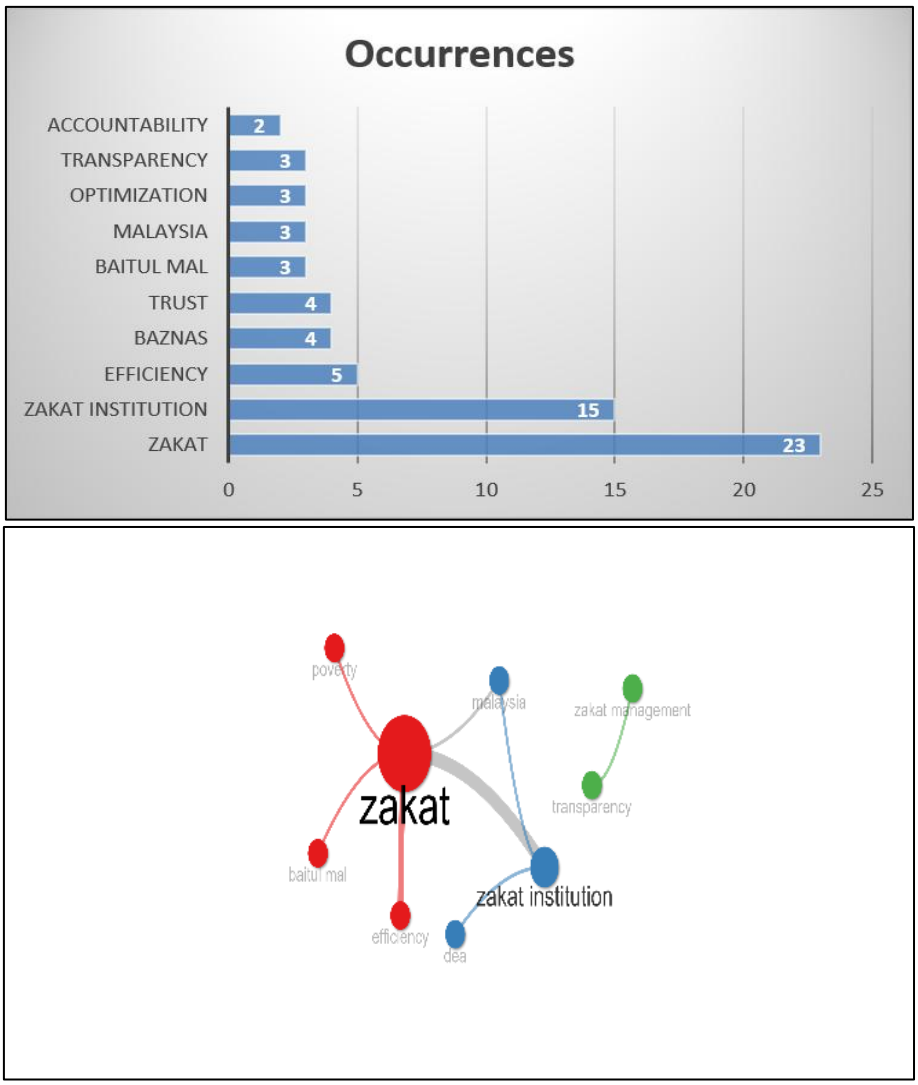


Figure 7 (left-hand side) shows a frequency distribution chart of keyword occurrences in the analyzed literature. The keyword "zakat" is the most dominant, with 23 occurrences, followed by "zakat institution" with 15 occurrences, "efficiency" 5 times, "BAZNAS" and "trust" 4 times each, "baitul mal", "Malaysia", "optimization" and "transparency" 3 times each; and "accountability" only twice. The right-hand side of Figure 7 displays a co-occurrence network illustrating the relationships between keywords across three clusters. The red cluster centers on "zakat" as the largest node and connects to "poverty", "baitul mal", and "efficiency". The blue cluster centers on "zakat institution", which is linked to "Malaysia" and "DEA" (Data Envelopment Analysis). The green cluster consists of "zakat management" and "transparency", which stand apart from the main network. The thick line between "zakat" and "zakat institution" indicates that these two terms most frequently appear together, whilst the fairly thick line between "zakat" and "efficiency" indicates that efficiency is a key issue in zakat studies. Overall, the two figures show that research in this field has largely focused on the institutional framework of zakat and its efficiency, particularly using the DEA method and within the Malaysian context. Conversely, governance

aspects such as transparency, accountability, and trust have been rarely studied and are not yet strongly linked to the main theme; consequently, this area remains open to further research.

Analysis of Zakat Institution Management Strategies

Based on a literature review of 68 articles published between 2016 and 2026, the research identified ten strategic dimensions. The most dominant dimension, both as a primary focus and in terms of overall discussion, was 'Governance, policy and accountability'. This dimension was the primary focus in 20 articles and appeared in 47 articles in total. Next, performance control and evaluation, as well as distribution and utilization, ranked next and were each discussed as the primary focus in 13 and 12 articles, respectively. Interestingly, organization and human resources were the primary focus in only eight articles, but they were discussed in 36 articles overall. These findings indicate that zakat administrators' capacity is viewed as a cross-strategic supporting factor that contributes to the success of various aspects of zakat management. Similar findings were also observed in technology and digitalization, as well as partnerships and collaboration. In contrast, sustainability and adaptation, as well as communication, marketing, and services, have not yet been the primary focus in the analyzed research. This situation indicates that these two dimensions still have scope for development in future studies, particularly in understanding their role in strengthening sustainable zakat management strategies that are oriented towards improving services.

Table 2.
Frequency of management strategy dimensions across 68 studies

Code	Strategy Dimension	Primary Focus n (%)	Discussed (primary + supporting) n (%)
D7	Governance, policy & accountability	20 (29,4)	47 (69,1)
D4	Performance Control & Evaluation	13 (19,1)	28 (41,2)
D3	Distribution & Utilization	12 (17,6)	31 (45,6)
D6	Organization & Human Resources	8 (11,8)	36 (52,9)
D1	Strategic Planning	5 (7,4)	18 (26,5)
D2	Fundraising	5 (7,4)	24 (35,3)
D5	Technology & Digitalization	4 (5,9)	24 (35,3)
D9	Partnerships & Collaboration*	1 (1,5)	15 (22,1)
D8	Sustainability & Adaptation	0 (0,0)	7 (10,3)
D10	Communication, Marketing & Services*	0 (0,0)	4 (5,9)
	Total	68 (100)	-

Furthermore, these ten dimensions are examined in greater depth through a classification of the strategies under consideration and related studies for each dimension.

Table 3
Classification of zakat institution management strategies based on key dimensions

Dimension	Strategies Examined	Studies
Governance, Policy & Accountability	Transparency and financial reporting; good governance and Sharia governance; internal audit and Sharia audits; board structure and DPS; implementation of fatwas; institutional reform (corporatization, BLUD/PAD Aceh,	(Amin A.; Lubis A.F.; Yustina I.; Arfan M., 2016), (Zainal et al., 2016), (Al et al., 2017) (Hidayatullah & Priantina, 2018), (Nahar, 2018), (Samargandi et al., 2018), (Shamsuddin N.; Zaini J.A.; Mustaffha N.; Joharia N., 2018), (Amalia, 2019), (Zakiy et al., 2023),

	integration of BAZNAS); supervision based on ZCP	(Dahlawi; et al., 2021), (Azwari et al., 2023), (Hadi et al., 2024), (Hak et al., 2024), (Iqmal et al., 2024), (Santoso et al., 2024), (Sholihah et al., 2024), (Suaka & Nurdin, 2021), (Nasution, 2025a), (Yulianti, Lina. et al., 2025), (Zakiy et al., 2023), (Zulfikri et al., 2026)
Control & Performance Evaluation	*Benchmarking* efficiency and productivity; *Zakat Scorecard*; management control system; financial financial and distribution; service quality index and SDG; financial health forecasting	(Wahab, Norazlina Abd. ZAINOL & Bakar, 2017), (Wahid et al., 2017), (Mohamed et al., 2019), (Maulana & Fanani, 2020), (Widiastuti et al., 2020); (Yusup et al., 2021); (Hafasnuddin, 2022) (Abdullah, 2023); (Ghufran et al., 2023), (Riani et al., 2024), (Syamsuri et al., 2024), (Arwani & Muhammad, 2025) (Alzam et al., 2025).
Distribution & utilization of	Zakat for empowerment (business capital, revolving funds, AEP, ZPEU agropreneurs); Distribution model integrated consumptive productive; optimization of allocation and prioritization of asnaf; open innovation; empowerment platform (ZOEP); scholarship.	(Aziz et al., 2019), (Maghfirah, 2020) (Sarasi et al., 2019) (Arifin & Anwar, 2021), (Friantoro et al., 2023) (Ramadhita et al., 2022) (Roziq et al., 2022), (Azhar et al., 2023) (Luthfi & Muhaisin, 2024), (Halim et al., 2024), (Dharma et al., 2026), (Faizal et al., 2026).
Organization & Human Resources	Professionalism and Competence staff; HRM model; organizational culture; Motivation and retention of volunteers; women's leadership and meritocracy; green intellectual capital; Good	(Aziz et al., 2018), (Hasan et al., 2019), (Nasri et al., 2019), (Mardalis et al., 2023), (Hamidah et al., 2024), (Piliyanti & Alwiyah, 2025), (Mukhibad et al., 2026), (Widiastuti et al., 2026)
Strategic planning	Formulation of fundraising and management strategies; priorities, problems, solutions, governance strategies	(Widiastuti et al., 2018), (Bahtiar, 2020), (Hardiyansyah et al., 2020), (Widiastuti, Cahyono, Zulaikha, Mawardi, Ubaidillah, et al., 2021), (Yasin et al., 2024)
Fundraising	*Digital fundraising*; organizational capabilities and reputation; civil servants' payroll zakat via the UPZ; legal communications/fatwas; humanitarian fundraising	(Jermsittiparsert & Sommanawat, 2019), (Amar et al., 2024), (Nasution, 2025b), (Liddiana et al., 2026) (Zulkifli et al., 2026)
Technology & digitalisation	Zakat SIM (SIMBA); I-FinTech; blockchain and smart contracts; AI-based auditing; field application (ZOT)	(Nurhayati et al., 2023), (Cherif et al., 2024), (Muyassarah et al., 2025) (Zuwairi et al., 2025)
Partnerships & collaboration	CSR investment to build social capital; synergy between BAZ, LAZ and UPZ; partnerships with local authorities, banks and corporations	(Mjaka et al., 2020)

Note: We have not included 'Sustainability & adaptation' (D8) and 'Communication, marketing & services' (D10) as they appear only as supporting dimensions.

1. Governance, Policy and Accountability

   The dimensions of governance, policy and accountability are based on one key principle: good governance builds trust, and public trust is crucial to improved performance in zakat collection. Early studies in Malaysia examined governance through indicators such as the completeness of board structures, audit committees, and service innovation. (Al et al., 2017)the effectiveness of internal audit functions (Shamsuddin N.; Zaini J.A.; Mustaffha N.; Joharia N., 2018), as well as the impact of corporatization on the performance of zakat collection, distribution, and reporting (Nahar, 2018). Furthermore (Samargandi et al., 2018) demonstrated that information disclosure practices have a significant impact on the trust of zakat contributors; this finding is reinforced by research in Indonesia showing that transparency is the governance aspect that contributes most significantly to the implementation of good corporate governance (GCG) principles in zakat institutions (Amalia, 2019). Moreover, transparency and accountability in financial reporting have been shown to increase donors' trust in zakat institutions by 86.7%. (Sholihah et al., 2024). These findings indicate that information disclosure and financial accountability are key mechanisms for building trust between zakat management institutions and the public.
2. Performance Monitoring and Evaluation

   Performance control and evaluation dimensions are dominated by quantitative approaches based on efficiency measurements. Six studies used the Data Envelopment Analysis (DEA) method to measure and compare performance among zakat institutions. (Maulana & Fanani, 2020), (Sarasi et al., 2019), (Hafasnuddin, 2022), (Ghufran et al., 2023), (Riani et al., 2024), (Alzam et al., 2025). In addition to the DEA approach, the performance evaluation of zakat institutions is also conducted using various alternative indicators, such as the distribution-to-collection ratio. (Yusup et al., 2021); (Abdullah, 2023)the cash flow ratio (Wahid et al., 2017)as well as comprehensive measurement tools such as the Zakat Scorecard—developed by modifying the Balanced Scorecard (Widiastuti et al., 2020)the service quality index (Wahab, Norazlina Abd. ZAINOL & Bakar, 2017)and the Zakat Performance Index based on the Sustainable Development Goals (SDGs) (Arwani & Muhammad, 2025). The development of these instruments indicates a shift in evaluation from measuring operational efficiency to a more multidimensional performance measurement that encompasses financial, service, governance, and social impact aspects.
3. Distribution and Utilization

   The distribution strategy is shifting from consumptive aid toward productive utilization. Forms of implementation include business capital and revolving funds (Arifin & Anwar, 2021); (Ramadhita et al., 2022), collaborative management-based entrepreneurship programs for vulnerable groups (Ramadhita et al., 2023); smart rice-based economic development zones in Kedah (Halim et al., 2024); conditional scholarships (Luthfi & Muhaisin, 2024); and a five-pillar integrated distribution model across three provinces (Faizal et al., 2026). On the allocation side, the study used DEA-RAM to optimize the program portfolio (Sarasi et al., 2019) and AHP to map inter-provincial priority groups (Azhar et al., 2023). BAZNAS's integrated model reduced the proportion of near-poor families from an average of 72% to 37% (Faizal et al., 2026). Meanwhile, management in Pekanbaru was deemed ineffective

because it lacked feasibility studies, mentoring, and monitoring (Maghfirah, 2020). This pattern suggests that the effectiveness of fund utilization depends more on guidance and monitoring mechanisms than on the amount of funds disbursed.

4. Organization and Human Resources

   Studies on organizations and human resources (HR) identify the professionalism of zakat administrators as a key factor driving improved performance in zakat institutions. Various studies indicate that human resource quality is closely linked to the effectiveness of zakat management. (Nasri et al., 2019) found that professionalism and transparency positively affect the financial performance of Zakat Administration Institutions (LAZ). At the structural level, research on HR is evolving toward a strategic approach that integrates the management of zakat administrators with the primary objectives of zakat institutions. (Hasan et al., 2019) proposed a human resource management (HRM) model aligned with the functions of zakat collection and distribution, and (Widiastuti et al., 2026) developed the concept of Good Amil Governance.

   Recent research indicates that human resource issues within zakat institutions are expanding to encompass leadership, inclusivity, and organizational sustainability. (Piliyanti & Alwiyah, 2025) found that women's leadership in zakat institutions still faces barriers influenced by patriarchal culture. On the other hand, (Mukhibad et al., 2026) demonstrate that green intellectual capital can be a factor driving sustainable organizational performance. These findings suggest that developing zakat administrators' human resources should no longer focus solely on improving individual competencies. They should also encompass governance, organizational culture, leadership, and the institution's capacity to adapt to changes in the strategic environment.

5. Strategic Planning

   Strategic planning studies generally take the form of case studies that utilize environmental analysis tools, namely SWOT and IFE-EFE. (Widiastuti et al., 2018), (Bahtiar, 2020)SWOT combined with the Litmus test (Hardiyansyah et al., 2020), the IFE/EFE-IE-BCG-QSPM sequence (Yasin et al., 2024), and ANP (Widiastuti, Cahyono, Zulaikha, Mawardi, Ubaidillah, et al., 2021). Recurring strategic issues include management professionalism, public trust, the validity of donor and recipient data, and technology use. Recommended strategies include strengthening partnerships and public awareness campaigns, as well as market development through regional expansion and digital platforms. (Yasin et al., 2024).

6. Fundraising

   Fundraising strategies are examined from three perspectives. The first is internal capabilities; fundraising strategies and supply chain capabilities influence BAZNAS's performance. (Jermsittiparsert & Sommanawat, 2019). The second aspect is external institutional support; disparities in fundraising among district/city BAZNAS offices in Riau (exceeding Rp16 billion) are explained by the presence or absence of local regulations and instructions on deducting zakat from civil servants' salaries. (Zulkifli et al., 2026). The third aspect is communication based on religious authority, specifically Islamic legal communication grounded in fatwas at the LZNK. (Liddiana et al., 2026), as well as the role of amil's knowledge and attitudes in mobilizing humanitarian funds following the MUI fatwa (Nasution, 2025b).

7. Technology and Digitalization

   Technology is viewed as a tool for efficiency and transparency. The quality of SIMBA is determined by user competence and influences the quality of reported information (Nurhayati et al., 2023). Digitizing distribution is claimed to reduce the process time from 7–14 days to 1–3 days. (Muyassarah et al., 2025). Experts view I-FinTech adoption as beneficial, but it is hindered by a conservative culture, limited technical capabilities, and regulations. (Cherif et al., 2024). Operationally, the "Zakat on Touch" app has not been fully adopted by older zakat administrators, so manual record-keeping continues. (Zuwairi et al., 2025) Operationally, the "Zakat on Touch" app has not yet been fully adopted by older zakat administrators, so manual record-keeping continues. (Zulfikri et al., 2026).

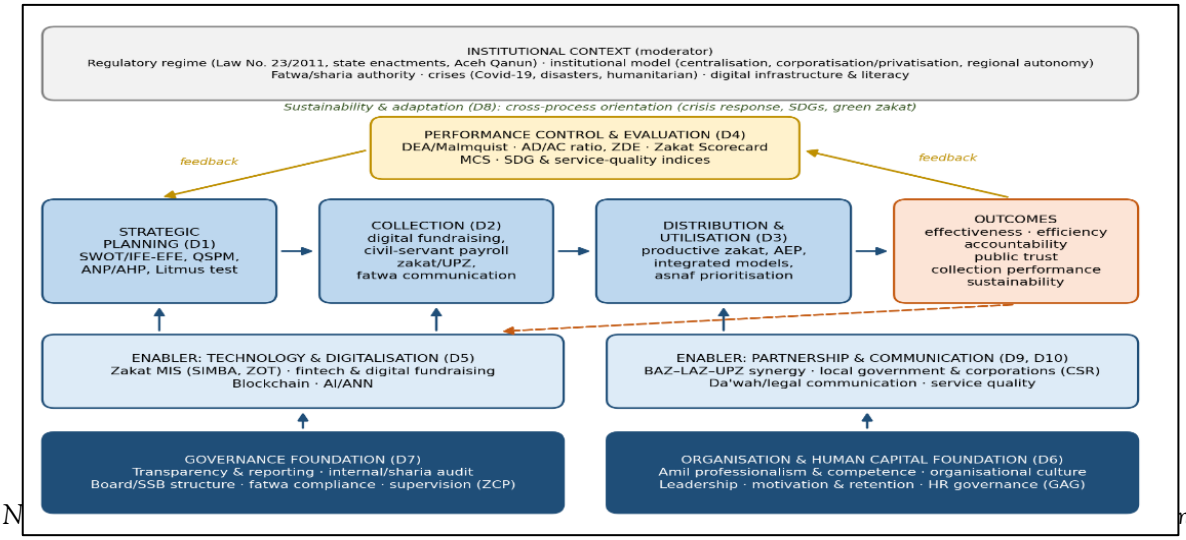
8. Partnerships, Sustainability, and Communication

   Partnerships (D9) were the primary focus of only one study: CSR investments to build social capital for zakat organizations in Zanzibar. (Mjaka et al., 2020). However, this dimension emerged as a supporting factor in 15 studies through BAZ-LAZ-UPZ synergies, zakat forums, partnerships with banks and local governments, and joint program departments. (Widiastuti et al., 2018), (Friantoro et al., 2023), (Faizal et al., 2026), (Zulkifli et al., 2026). Sustainability and adaptation (D8) appeared in seven studies, primarily as a response to COVID-19 and disasters. (Arifin & Anwar, 2021), (Ramadhita et al., 2022), (Abdullah, 2023) alignment with the SDGs (Halim et al., 2024), (Arwani & Muhammad, 2025)and green zakat (Mukhibad et al., 2026).). Communication and service quality (D10) were the least frequently studied. (Zainal et al., 2016); (Wahab, Norazlina Abd. ZAINOL & Bakar, 2017);(Bahtiar, 2020); (Liddiana et al., 2026).

   Based on the synthesis results, the strategic dimensions can be organized into a layered conceptual model (Figure 8). The foundation layer comprises governance (D7) and organisation-HR (D6), which are the two dimensions most frequently discussed and positioned as prerequisites for other strategies. The supporting layer comprises technology (D5) as well as partnerships and communication (D9, D10). The core process layer follows the value chain of zakat institutions: strategic planning (D1), collection (D2), and distribution and utilization (D3), which produce outputs such as effectiveness, efficiency, accountability, public trust, collection performance, and sustainability. Performance monitoring and evaluation (D4) serves as feedback to the planning stage. The entire model is moderated by the institutional context, namely the regulatory regime, institutional model, fatwa authorities, crises, and digital infrastructure, with sustainability (D8) serving as a cross-process orientation.

Figure 8

A Conceptual Model of the Dimensions of Zakat Institution Management Strategies Based on the Results of the SLR



N *nce evaluation feedback regarding planning*

Analysis of Research Theories and Methods

Mapping of Theories Used

Research on zakat institution management strategies is supported by a highly diverse theoretical foundation. Based on Table 4, the five most dominant theories are: *maqasid syariah* (11 studies); the principles of good governance, both corporate and sharia-based (8); efficiency measured through DEA (7); SWOT-based strategic management (5); and institutional theory (4). Classical governance theories from accounting, namely agency theory, legitimacy theory, and stakeholder theory, consistently appear in studies on transparency, auditing, and trust. Behavioral theories such as the Theory of Planned Behavior, TAM, and KAP are used only occasionally.

Table 4

Theories/concepts used by two or more studies

Theory/ Concept	Author and Year	Number of Article s
Maqasid al-Sharia / maslahah	al-Syatibi; Auda (2008); Chapra (2008)	11
Good governance (corporate/sharia)	OECD (2004); IFSB-10 (2009); BNM (2010)	8
Technical efficiency / DEA	Farrell (1957); Charnes, Cooper & Rhodes (1978)	7
Strategic management	David (2011); Wheelen & Hunger (2012); Bryson (2018)	5
Institutional theory	North (1990); DiMaggio & Powell (1983)	4
Stakeholder theory	Freeman (1984)	3
Zakat Core Principles	BI–BAZNAS–IRTI (2016)	3
Trust Theory	Mayer, Davis & Schoorman (1995)	3
Agency theory	Jensen & Meckling (1976)	2
Legitimacy theory	Suchman (1995)	2
Resource-Based View	Barney (1991)	2
Transaction Cost Economics & Property Rights	Williamson (1985)	2

Implementation of the Edwards III policy	Edwards III (1980)	2
SERVQUAL / service quality	Parasuraman et al. (1988)	2
Corporate reputation	Fombrun (1996)	2
Diffusion of Innovation	Rogers (2003)	2
Contingency human resources management	Miles & Snow (1984); Ridder & McCandless (2010)	2
Management functions (POAC)	Terry (general reference)	2
Theory of effectiveness	Goal-oriented approach	2
Sustainable development / SDGs	WCED (1987); BAZNAS–UNDP (2025)	2

Methodological Mapping

Quantitative approaches were the most commonly used (31 studies; 45.6%), followed by qualitative (24; 35,3%), mixed methods (9; 13,2%), and literature/conceptual reviews (4; 5,9%). More than half of the studies (36; 52,9%) were case studies, which generally examined one or more institutions. In terms of design, surveys were the most frequently used (18 studies), followed by model exploration and development (15 each), evaluation (12), and comparison (7). Predictive analysis was carried out by only one study (Syamsuri et al., 2024). No studies employed an experimental design.

Furthermore, the research was heavily concentrated in two countries. Indonesia hosted 48 studies (70.6%, including one that compared Indonesia and Malaysia), and Malaysia hosted 18 studies (26.5%). Only one study was from Zanzibar–Tanzania, and one was a multi-country expert-based study. In Indonesia, national-scale studies (14) were followed by those in East Java (8), West Java, Sumatra, Aceh, Jakarta and Riau. In Malaysia, Selangor, Kedah and the Federal Territory were the most frequently studied regions. By organization type, Malaysian state zakat agencies were the subject of 18 studies, BAZNAS/BAZ of 14, a combination of BAZNAS and LAZ of 16, LAZ of 12, and Baitul Mal Aceh of 4.

Table 5
Distribution of approaches, designs, data collection techniques, and analysis techniques

Aspect	Category (n)
Approach	Quantitative (31); Qualitative (24); Mixed methods (9); Literature review/conceptual (4); Experimental (0); Case studies: 36 out of 68
Design	Survey (18); Exploratory (15); Model development (15); Evaluation (12); Comparative (7); Predictive analysis (1)
Data collection*	Documentation (34); Interviews (31); Questionnaires (28); Literature (15); Datasets Secondary (14); Observation (14); FGD (9); Experiment (0)
Analysis techniques*	Descriptive statistics (27); Qualitative descriptive (15); SEM/PLS (14); Thematic analysis (13); Regression/correlation (10); Ratio analysis (8); Content analysis (6); AHP/ANP/DEMATEL (6); DEA/Malmquist (6); SWOT/QSPM (5); Machine learning (1); Bibliometrics (0); Meta-analysis (0)
Type of Institution	Lembaga zakat negeri Malaysia (18); BAZNAS & LAZ (16); BAZNAS/BAZ (14); LAZ (12); Baitul Mal Aceh (4); other/unspecified (4)

* *A single study may use more than one technique*

Research Gap Analysis

A research gap analysis was conducted to identify unanswered questions in the literature on zakat institution management strategies. This analysis covers four aspects: limitations in research location, limitations in the subject of study, theoretical limitations, and methodological limitations. First, regarding limitations in research location, the literature is dominated by 48 studies from Indonesia (70.6%, including one that compares Indonesia and Malaysia) and 18 studies from Malaysia (26.5%). In Indonesia, studies are concentrated in Java (15) and Sumatra, including Aceh (12). Kalimantan is represented by only one study (Bahtiar, 2020), while Sulawesi, Nusa Tenggara, Maluku, and Papua have never been the sites of field research. Outside these two countries, only one study comes from Zanzibar (Mjaka et al., 2020), satu studi multinegara berbasis pakar (Cherif et al., 2024), and one comparison of efficiency between Indonesia and Malaysia (Riani et al., 2024). Therefore, multilevel studies across provinces or regencies in Indonesia are needed that incorporate measurable contextual variables, along with research grounded in local contexts in Eastern Indonesia and among Muslim minority communities.

Second, research has a limited scope in the subjects and phenomena examined. The most frequently studied topics were governance and accountability (the primary focus of 20 studies and mentioned in 47 studies), performance evaluation (13 studies), and distribution (12 studies). Digitization appeared in 24 studies but was the primary focus of only 4, while fundraising was the primary focus of 5. No studies made sustainability and institutional adaptability their primary focus; this topic was mentioned in only 7 studies. Long-term impacts on beneficiaries are rarely measured because studies generally use data from only one period (Arifin & Anwar, 2021; Faizal et al., 2026). Innovative social business models, such as agropreneur cooperatives, ZOEP, and AEP compartments, remain merely proposals or drafts (Friantoro et al., 2023; Halim et al., 2024; Dharma et al., 2026). Furthermore, public value creation that is, the benefits felt by the broader community—has never been measured in concrete terms. In terms of institutional types, researchers have rarely studied small organizations, Zakat Collection Units (UPZ), and local Zakat Management Institutions (LAZ). Therefore, it is necessary to examine whether strategies that have succeeded in large organizations also suit small ones. Finally, studies on leadership (12 studies) and the role of women (1 study) in zakat institutions remain very limited. Research on zakat administrator management, including leadership, payroll systems, and gender equality, is expected to yield a more professional model for zakat administrators.

Third, from a theoretical perspective, 44 theories were used, but 24 were used only once, and 10 studies used no theory. The most frequently used theories were maqasid syariah (11 studies), good governance (8), efficiency/DEA (7), and SWOT-based strategic management (5). Institutional theory (4), stakeholder theory (3), RBV (2), and TAM (1) were rarely used. In contrast, dynamic capabilities, New Public Management, and Public Value were never used as formal theories, even though their concepts (efficiency, adaptive capabilities, public value) continually emerged in the discussions. The dominant theories also have limited explanatory power. Maqasid generally functions as a normative framework regarding what should be achieved, rather than a causal theory explaining how strategies generate performance. Good governance and the Zakat Core Principles are more standards of practice than theories. DEA is a measurement method that is often treated as a theory. As a result, most studies can assess performance but are less able to explain why performance varies. Three theoretical gaps stand out. First, governance theory and digital transformation theory have not yet been integrated.

Technology has no direct impact without governance (Santoso et al., 2024), yet no techno-governance model explains this. Second, the Sharia perspective has not been integrated with modern organizational theory; only five studies have combined the two. Third, no model simultaneously explains the relationship between strategy, legitimacy, and public trust, even though trust is a key mediator (Amar et al., 2024); (Sholihah et al., 2024), (Zulfikri et al., 2026).

Fourth, in terms of methodology, the main issue in research on zakat institutions is not the choice between quantitative and qualitative approaches, since both are relatively balanced, but how data is collected and analyzed. Most studies (51 out of 68) collected data at only one point in time. As a result, causality cannot be determined, and strategies spanning several years cannot be observed; in other words, it has not yet been proven that these strategies improve institutional performance. Furthermore, no longitudinal studies use primary data or experimental designs. Meanwhile, the study has not used institutional administrative data such as SIMBA and Sharia audit reports, or digital data such as online transaction histories. The analytical techniques used have also been inadequate. Regression and SEM assume that each factor operates independently. In contrast, in practice, the success of a strategy is determined by a combination of factors, for example, technology combined with human resources. Social network analysis (SNA) and qualitative comparative analysis (QCA) have not even been used. Therefore, future research should use long-term and quasi-experimental designs, integrate perception data with administrative and digital data, apply analytical techniques that capture combinations of factors and networks, and report methods more transparently. With these steps, the relationship between strategy and the performance of zakat institutions can be demonstrated more convincingly.

Discussion

Conceptual Model for Further Research

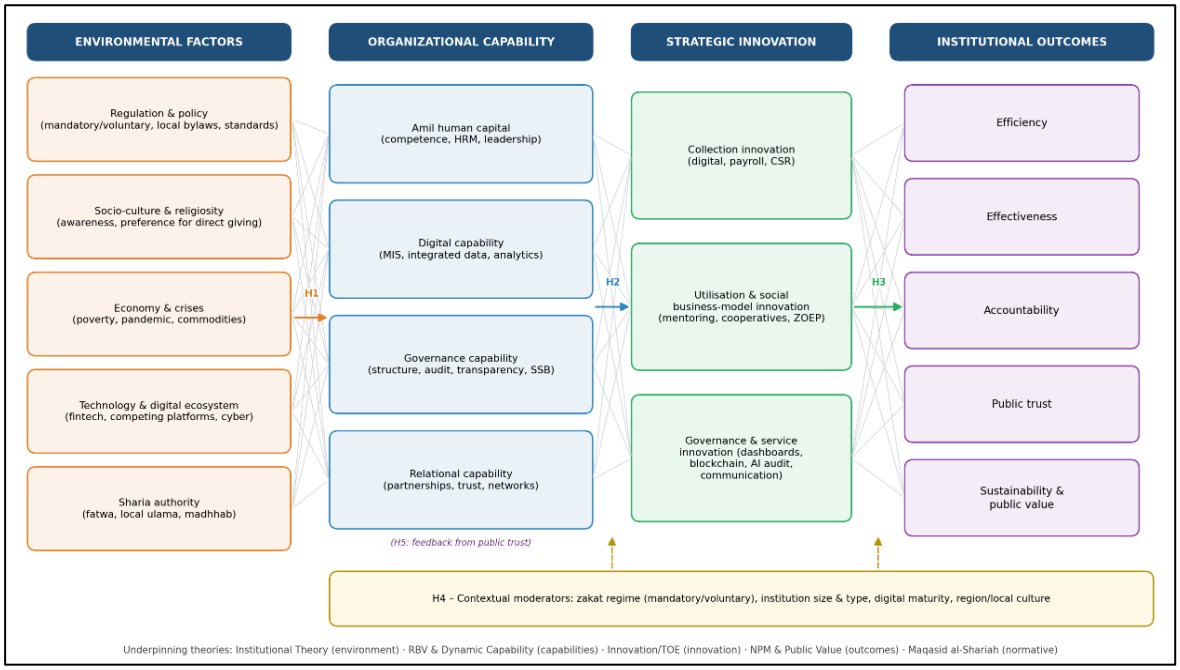
Based on a literature review of 68 research articles, research into zakat institution management strategies needs to move to the next level, as research to date has largely described the current situation, relied on respondents' opinions, and been short-term. Research needs to shift toward studies that can demonstrate cause and effect, use real data, and measure long-term impacts. This shift is not merely a matter of employing more sophisticated methods, but also of researchers' moral responsibility. Behind every figure in the collection and distribution of zakat are *mustahik* hoping to escape hardship, amil fulfilling their trust despite their limitations, and *muzaki* entrusting their wealth to these institutions. Research that can explain which strategies are successful—for whom, where, and why—will provide tangible benefits for all of them. By integrating the values of the *maqasid al-sharia* with modern organizational theory, this agenda also creates opportunities to develop a distinctive theory of Islamic philanthropy that will benefit not only the Muslim world but also the management of non-profit organizations globally. Ultimately, it is hoped that this agenda can be realized through research and collaboration across disciplines and nations, so that zakat may play an ever-greater role as a tool for fair and sustainable social change.

To implement the future research agenda, the researchers propose a framework that explains how zakat institutions' performance is shaped. This is because the performance of zakat

institutions does not arise suddenly and is not determined by a single factor, but is the result of a chain of processes. This process is explained through four blocks of variables.

Figure 9

Extended research framework: environmental factors, organizational capabilities, strategic innovation and institutional outcomes



First, environmental factors: this section covers conditions outside the organization that it cannot fully control, but that shape its scope of action. Five factors are identified: regulations and policies; socio-cultural and religious factors; the economy and crises; technology and the digital ecosystem; and Sharia authorities. These five factors can act as both drivers and constraints for zakat organizations. This relationship is formulated in the first hypothesis (H1): the external environment influences the formation of organizational capabilities. Second, organizational capabilities: this section covers the internal resources the institution possesses to respond to pressures and opportunities from its environment. These resources include the capacity of zakat administrators (competence, human resource management, and leadership), digital capabilities (management information systems, integrated data and analytical capabilities), governance capabilities (organizational structure, auditing, transparency and the Sharia supervisory board), and relational capabilities (partnerships, trust and networks). These capabilities form the foundation for innovation. This is formulated in the second hypothesis (H2): the stronger the capabilities possessed, the greater the institution's ability to generate strategic innovation. In other words, innovation does not emerge from a vacuum, but grows from competent human resources, adequate technology, good governance, and extensive networks.

Thirdly, Strategic Innovation is a tangible manifestation of the strategies implemented by the Organization. Innovation is divided into three types: fundraising innovation (digital channels and CSR partnerships), utilization innovation and social business models (support for beneficiaries, cooperatives, and ZOEP (Zakat-Orchestrated Empowerment Platform)), and governance and service innovation (performance dashboards, blockchain, AI-based audits, and public communications). Through the third hypothesis (H3), this study posits that it is these

strategic innovations that ultimately enhance the organization's performance, which is summarised in the fourth block: institutional outcomes. Fourth, institutional outcomes, or measures of the organization's success, are structured hierarchically from the most technical to the broadest: efficiency, effectiveness, accountability, public trust, sustainability, and public value. This hierarchical structure of the four blocks of variables shows that a zakat institution's success cannot be measured solely by the amount of funds collected and distributed; it must also be assessed in terms of the public trust built and the long-term benefits experienced, particularly by the mustahik.

This framework also recognizes that relationships between blocks vary by context. Consequently, the fourth hypothesis (H4) posits contextual factors as moderators, that is, factors that can strengthen or weaken the relationship between capabilities and innovation (H2) as well as between innovation and outcomes (H3). These contextual factors include the zakat regime (compulsory or voluntary), the size and type of institution, the level of digital maturity, and the region and local culture. This means a strategy successful in a large organization on the island of Java may not yield the same results in a small organization in eastern Indonesia. Furthermore, the fifth hypothesis (H5) describes a feedback loop: it is hypothesized that growing public trust will, in turn, reinforce organizational capabilities. Thus, the relationships within this framework are not merely one-way but form a mutually reinforcing cycle.

Each block within this framework is based on a different, yet complementary, theoretical foundation. Institutional Theory explains environmental influence. The Resource-Based View (RBV) and Dynamic Capabilities theory explain organizational capabilities. Innovation theory and the Technology–Organization–Environment (TOE) framework explain strategic innovation. New Public Management (NPM) and Public Value explain institutional outcomes. The *maqasid al-sharia* underpins all of these as a normative foundation, ensuring that every strategy and outcome remains aligned with sharia objectives. Overall, this framework examines the strategic pathway to performance in its entirety, using sustainability and public value as measures of success, integrating theories that have previously been used in isolation, and taking into account contextual differences between institutions. In other words, a zakat institution's performance results from a chain of processes that begins with the environment, is shaped by capabilities, is realized through innovation, and ultimately culminates in benefits felt by the community.

Conclusion

This study concludes that research on zakat institution management strategies has continued to evolve over the past decade. Of the 68 Scopus articles from 2016 to 2026, publications fluctuated, peaking in 2024 (14 articles). This research was conducted in collaboration with researchers and institutions from Indonesia and Malaysia, particularly Universiti Utara Malaysia and Universitas Airlangga, with Mawardi and Widiastuti as the most productive authors. However, the collaborative network remains fragmented. In terms of theory, 44 theories were employed. The most frequently used theories were Sharia-based management, good governance, DEA-based efficiency, strategic management, and institutional theory; however, 24 theories were used only once, and 10 studies used no theories. Methodologically, quantitative (31 studies) and qualitative (24 studies) approaches were relatively balanced, but most studies collected data at a single point in time (51 studies), and none used experimental methods. In terms of strategic

dimensions, governance and accountability were the most frequently examined dimensions (the primary focus of 20 studies and discussed in 47 studies). Human resources (amil), digital technology, and fundraising more often appeared as supporting elements for other strategies rather than as primary focuses. At the same time, sustainability has never been a primary focus and was only mentioned in seven studies. Remaining research gaps include: a concentration of studies in Indonesia and Malaysia; a lack of research on small institutions; the absence of measurements of long-term impacts and public value for beneficiaries; a fragmented theoretical framework that rarely integrates Sharia perspectives with organizational theory; and methodologies that rely on short-term perceptual data. Therefore, future research should employ longitudinal and quasi-experimental studies, as well as institutional administrative data. Research should also apply analytical techniques such as Qualitative Comparative Analysis (QCA) and network analysis, and compare different countries and types of institutions. All these efforts can be guided by an advanced research framework that links environmental factors, organizational capabilities, strategic innovation, and institutional outcomes within the framework of Sharia maqasid, so that the success of zakat institutions is measured not only by the funds collected but also by the well-being and self-reliance of the mustahik.

Acknowledgements

The authors thank the editor and two anonymous reviewers for valuable comments that improved the paper's quality.

Author Contributions Statement

Conceptualization, N.F., A.M. and M.G.; Methodology, N.F. and M.G.; Investigation, N.F.; Analysis, N.F.; Original draft preparation, N.F.; Review and editing, M.G. and A.M.

Conflict of Interest

The authors declare no conflict of interest regarding the research, writing, and publication of this article.

AI Usage Statement

The authors state that their use of Artificial Intelligence (AI) tools in preparing this manuscript was limited to language refinement, grammar checking, and improving the clarity and readability of the text. AI was not used to develop research ideas, design methodologies, process or analyze data, interpret findings, or formulate scientific conclusions. The authors conducted the entire intellectual process and academic substance of this manuscript.

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