

## Documents

Widiastuti, T.<sup>a</sup>, Mawardi, I.<sup>a</sup>, Nisa', M.<sup>a</sup>, Haron, R.<sup>b</sup>

### Zakat Governance Towards Sustainable Finance

(2024) *Islamic Finance and Sustainable Development: A Global Framework for Achieving Sustainable Impact Finance*, pp. 97-108.

**DOI:** 10.4324/9781003468653-12

<sup>a</sup> Faculty of Economics and Business, Universitas Airlangga, Indonesia

<sup>b</sup> Institute of Islamic Banking and Finance, IIUM, Malaysia

### Abstract

This study performs a systematic review of the literature on the management in zakat institutions from the perspective of zakat governance and sustainability, focusing on technology optimization, integration of zakat institutions with third-party institutions, and HR capabilities. This study concludes that to increase the productivity and effectiveness of zakat organizations, zakat institutions need to optimize technology, collaborate and synergize with various parties, and increase the competitiveness of human resources. Future research can examine other business process, such as collection, distribution, utilization, and reporting processes in zakat institutions in the context of sustainability. © 2024 selection and editorial matter, Mohd Ma'Sum Billah, Rusni Hassan, Razali Haron and Nor Razinah Mohd Zain; individual chapters, the contributors.

### References

- Ab Rahman, A., Thaidi, A.H.A., Ab Rahman, F.M.  
**A Proposed Mosque Model for Zakat Governance Towards Achieving Global Peace**  
(2019) *Al-Shajarah*, 2019, pp. 105-123.  
(Special Issue Shari'ah hand Law)
- Adiwijaya, Z.A., Suprianto, E.  
**Good Governance of Zakat Institutions: A Literature Review**  
(2020) *Journal of Southwest Jiaotong University*, 55 (2), pp. 1-18.
- Ag Omar, P.M.F.F., Muchlis Gazali, H., Samsulbahri, M.N., Abd Razak, N.I., Ishak, N.  
**Establishing Zakat on Oil and Gas in Malaysia: A New Insight**  
(2021) *ISRA International Journal of Islamic Finance*, 13 (3), pp. 318-332.
- Ahmad, M.  
**An Empirical Study of the Challenges Facing Zakat and Waqf Institutions in Northern Nigeria**  
(2019) *ISRA International Journal of Islamic Finance*, 11 (2), pp. 338-356.
- Al-Homaidi, E.A., Al-Matari, E.M., Anagreh, S., Tabash, M.I., Mareai Senan, N.A.  
**The Relationship between Zakat Disclosures and Islamic Banking Performance: Evidence from Yemen**  
(2021) *Banks and Bank Systems*, 16 (1), pp. 52-61.
- Amalia, E.  
**Good Governance for Zakat Institutions in Indonesia: A Confirmatory Factor Analysis**  
(2019) *Pertanika Journal Social Science & Humanities*, 27 (3), pp. 1-14.
- Apte, M.D.  
**The Nature and Scope of the Records from Peshwa Daftar with Reference to Zakat System**  
(1969) *The Indian Economic & Social History*, 6 (4), pp. 1-12.

- Ariff, M., Mohamad, S.  
**Issues in Waqf and Zakat Management**  
(2017) *Islamic Wealth Management: Theory and Practice*, pp. 381-390.  
Edward Elgar Publishing
- Aziz, M.A., Abdulsomad, K., Din, B.H.  
**Transaction Costs of the Zakat Institution: An Open Innovation Approach**  
(2019) *Institutions and Economies*, 11 (2), pp. 43-71.
- Bashir, A.-H.  
**Reducing Poverty and Income Inequalities: Current Approaches and Islamic Perspective**  
(2018) *JKAU: Islamic Econ*, 31 (1), pp. 93-104.
- Beik, I.S., Arsyianti, L.D.  
**Measuring Zakat Impact on Poverty and Welfare Using CIBEST Model**  
(2016) *Journal of Islamic Monetary Economics and Finance*, 1 (2), pp. 141-160.
- Bin-Nashwan, S.A., Abdul-Jabbar, H., Aziz, S.A.  
**Does Trust in Zakat Institution Enhance Entrepreneurs' Zakat Compliance?**  
(2021) *Journal of Islamic Accounting and Business Research*, 12 (5), pp. 768-790.
- Cokrohadisumarto, W.M., Zaenudin, Z., Santoso, B., Sumiati, S.  
**A Study of Indonesian Community's Behaviour in Paying Zakat**  
(2020) *Journal of Islamic Marketing*, 11 (4), pp. 961-976.
- Delvina, A., Arifudin, O., Zulkarnaen, W., Rustandi, Prasetyo, Y.  
**Governance and Legal Perspectives: Problems in the Management of Zakat Funds Are Used as Collateral**  
(2020) *Journal of Advanced Research in Dynamical and Control Systems*, 12 (6), pp. 209-217.
- Gafoordeen, N., Nayeem, M.M., Aslam, A.M.  
**Zakat Investment in Shari'ah**  
(2016) *International Business Management*, 10 (12), pp. 2398-2401.
- Hadi, R., Sochimin, Basit, A.  
**Shari'ah Strategic Economic Model on Digital Zakat Technology in Indonesia**  
(2021) *Economic Annals-XXI*, 187 (1-2), pp. 82-89.
- Hasan, A., Hassan, R., Engku Ali, E.R.A., Engku Ali, E.M.T., Abduh, M., Noordin, N.H.  
**A Proposed Human Resource Management Model for Zakat Institutions in Malaysia**  
(2019) *ISRA International Journal of Islamic Finance*, 11 (1), pp. 98-109.
- Herianingrum, S., Widiastuti, T., Hapsari, M.I., Ratnasari, R.T., Firmansyah, F., Hassan, S.A., Febriyanti, A.R., Muzakki, L.A.  
**Muzakki and Mustahik's Collaboration Model for Strengthening the Fundraising Capacity of Islamic Social Finance Institutions During COVID-19**  
(2022) *International Journal of Ethics and Systems*,
- Hossain, I., Muhammad, A.D., Jibril, B.T., Kaitibie, S.  
**Support for Smallholder Farmers Through Islamic Instruments: The Case of Bangladesh and Lessons for Nigeria**  
(2019) *International Journal of Islamic and Middle Eastern Finance and Management*, 12 (2), pp. 154-168.
- (2020) *Islamic Social Finance Report 2020*,  
IsDB
- Müller, D.M.  
**From Consultancy to Critique: The 'Success Story' of Globalized Zakat Management**

**in Malaysia and Its Normative Ambiguities**  
(2017) *Globalizations*, 14 (1), pp. 81-98.

- Mutamimah, M., Alifah, S., Gunawan, G., Adnjani, M.D.  
**ICT-Based Collaborative Framework for Improving the Performance of Zakat Management Organisations in Indonesia**  
(2021) *Journal of Islamic Accounting and Business Research*, 12 (6), pp. 887-903.
- Omar, A.R.C., Hussin, M.Y.M., Muhammad, F.  
**Assessing Strategic Orientation and Mosques Performance**  
(2019) *Research in World Economy*, 10 (5), pp. 30-35.
- Owoyemi, M.Y.  
**Zakat Management: The Crisis of Confidence in Zakat Agencies and the Legality of Giving Zakat Directly to the Poor**  
(2020) *Journal of Islamic Accounting and Business Research*, 11 (2), pp. 498-510.
- Poon, J.P.H., Chow, Y.W., Ewers, M., Hamilton, T.  
**Executives' Observance of Zakat Among Islamic Financial Institutions: Evidence from Bahrain and Malaysia**  
(2021) *Journal of Islamic Accounting and Business Research*, 12 (4), pp. 509-523.
- (2020) *BAZNAS: Zakat Masyarakat yang Tak Tercatat Rp 61,25 Triliun*, December 23, BAZNAS
- (2022) *Outlook Zakat Indonesia 2022*,
- Ridwan, M., Asnawi, N., Sutikno, S.  
**Zakat Collection and Distribution System and Its Impact on the Economy of Indonesia**  
(2019) *Uncertain Supply Chain Management*, 7 (4), pp. 589-598.
- Riyanto, S., Herningtyas, R., Nizar, M.  
**Muslim's Philanthropy in Singapore and the Role of Government**  
(2021) *Sociology and Technoscience*, 11 (2), pp. 194-214.
- Rohman, P.S., Fianto, B.A., Ali Shah, S.A., Kayani, U.N., Suprayogi, N., Supriani, I.  
**A Review on Literature of Islamic Microfinance from 2010-2020: Lesson for Practitioners and Future Directions**  
(2021) *Heliyon*, 7 (12).
- Ryandono, M.N.H., Qulub, A.S., Cahyono, E.F., Widiasuti, T., Aisyah, B.N., Robani, A.  
**Efficiency Analysis of Zakat Institutions in Indonesia: Data Envelopment Analysis (DEA) and Free Disposal Hull (FDH)**  
(2021) *Approaches. Academy of Accounting and Financial Studies Journal*, 25 (6), pp. 1-12.
- Sadallah, M., Abdul-Jabbar, H.  
**Business Zakat Compliance in Algeria: An Ethical Perspective**  
(2022) *International Journal of Ethics and Systems*, 38 (2), pp. 338-355.
- Samad, A., Glenn, L.M.  
**Development of Zakah and Zakah Coverage in Monotheistic Faiths**  
(2010) *International Journal of Social Economics*, 37 (4), pp. 302-315.
- Sawmar, A.A., Mohammed, M.O.  
**How Governance Practices Influence Mandatory Zakah Payment in Saudi Arabia?**  
(2021) *Journal of King Abdulaziz University, Islamic Economics*, 34 (1), pp. 3-24.
- Sukmana, R.  
**Critical Assessment of Islamic Endowment Funds (Waqf) Literature: Lesson for**

**Government and Future Directions**  
 (2020) *Heliyon*, 6 (10).

- Taha, R., Zulkifli, M.F., Embong, M.R., Mohd Nor, M.N.  
**Zakat Distribution in the East Coast: Recipients' View**  
 (2017) *Pertanika Journal of Social Sciences and Humanities*, 27 (4), pp. 1-16.
- Umar, U.H., Baita, A.J., Haron, M.H.B., Kabiru, S.H.  
**The Potential of Islamic Social Finance to Alleviate Poverty in the Era of COVID-19: The Moderating Effect of Ethical Orientation**  
 (2022) *International Journal of Islamic and Middle Eastern Finance and Management*, 15 (2), pp. 255-270.
- Wahab, N.A., Rahman, A.R.A.  
**Productivity Growth of Zakat Institutions in Malaysia: An Application of Data Envelopment Analysis**  
 (2012) *Studies in Economics and Finance*, 29 (3), pp. 197-210.
- Widiastuti, T., Cahyono, E.F., Zulaikha, S., Mawardi, I., al Mustofa, M.U.  
**Optimizing Zakat Governance in East Java Using Analytical Network Process (ANP): The Role of Zakat Technology (ZakaTech)**  
 (2021) *Journal of Islamic Accounting and Business Research*, 12 (3), pp. 301-319.
- Widiastuti, T., Cahyono, E.F., Zulaikha, S., Mawardi, I., al Mustofa, M.U.  
**Optimizing Zakat Governance in East Java Using Analytical Network Process (ANP): The Role of Zakat Technology (ZakaTech)**  
 (2021) *Journal of Islamic Accounting and Business Research*, 12 (3), pp. 301-319.
- Widiastuti, T., Mawardi, I., Robani, A., Rusydiana, A.S.  
**Optimization of Zakat Fund Management in Regional Zakat Institution**  
 (2018) *Humanities and Social Sciences Reviews*, 6 (2), pp. 133-139.
- Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., al Mustofa, M.U., Hady, A.F.  
**Developing an Integrated Model of Islamic Social Finance: Toward an Effective Governance Framework**  
 (2022) *Heliyon*, 8 (9).
- Widiastuti, T., Ningsih, S., Prasetyo, A., Mawardi, I., Herianingrum, S., Robani, A., al Mustofa, M.U., Hady, A.F.  
**Developing an Integrated Model of Islamic Social Finance: Toward an Effective Governance Framework**  
 (2022) *Heliyon*, 8 (9).
- Widiastuti, T., Prasetyo, A., Robani, A., Mawardi, I., Rosida, R., al Mustofa, M.U.  
**Toward Developing a Sustainability Index for the Islamic Social Finance Program: An Empirical Investigation**  
 (2022) *PLoS ONE*, 17 (11).
- Zulkifli, W., Hasnan, H., Sabri, M., Mohamad, Z., Umar, A.  
**Suitability of the Zakah Fatwa with Economics Society in Terengganu, Malaysia**  
 (2012) *Journal of Applied Sciences Research*, 8 (5), pp. 2518-2530.

**Publisher:** Taylor and Francis

**ISBN:** 9781040024744; 9781032743073

**Language of Original Document:** English

**Abbreviated Source Title:** Islamic Finance and Sustainable Development: A Global Framework for Achieving Sustainable Impact Finance

2-s2.0-85190936062

**Document Type:** Book Chapter

**Publication Stage:** Final

**Source:** Scopus**ELSEVIER**

Copyright © 2025 Elsevier B.V. All rights reserved. Scopus® is a registered trademark of Elsevier B.V.

 RELX Group™