

Zakat Revolution: Opening the Door to Social Welfare in the Digital Era

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ABSTRACT

Zakat, as an Islamic social financial instrument, has great potential in poverty alleviation and improving social welfare. However, the gap between the potential and realization of zakat collection is still significant. This study aims to evaluate the zakat management policy framework in the context of social welfare using the Systematic Literature Review (SLR) method with the PRISMA approach. Of the 64 articles identified in the Scopus database, 35 articles met the inclusion criteria for in-depth analysis. The review results revealed seven main themes: regulatory and legal framework, governance and management, technological innovation, distribution and empowerment strategies, public awareness and education, inter-institutional collaboration, and impact measurement and evaluation. The findings indicate that effective zakat management requires a holistic approach, including legal harmonization, managerial professionalism, technology adoption, innovative distribution models, public education, inter-institutional synergy, and a comprehensive evaluation system. This study recommends policy reforms that include improving regulations, standardizing management, integrating technology, developing empowerment programs, digital-based education campaigns, strengthening collaboration, and developing an evaluation framework integrated with the SDGs. The implementation of these recommendations is expected to optimize the role of zakat in improving social welfare in the digital era.

Keywords: *zakat, management, social welfare, PRISMA, digital era*

INTRODUCTION

Zakat, as one of the fundamental pillars of Islam, has a strategic role that is not only limited to the spiritual dimension, but also includes significant socio-economic aspects. The concept of zakat bridges the economic gap and has the potential to be an effective instrument in poverty alleviation efforts and improving social welfare (Embong, et al., 2013) . In countries with large Muslim populations, such as Indonesia, the potential for zakat is very substantial. Recent estimates show that the potential for zakat in Indonesia reaches an astonishing figure of 217 trillion rupiah per year (Wahyudi, et al., 2022) . In addition, the role of zakat in responding to crisis situations such as the Covid-19 pandemic

has also been the focus of Pericoli's (2023) recent research , this shows the flexibility and relevance of zakat in facing global challenges. However, the reality faced shows a significant gap between the potential and realization of zakat collection. Data reveals that the level of zakat collection is only around 1% of the existing potential, indicating major challenges in optimizing zakat management (Nasri, et al., 2019) .

The complexity of zakat management includes various interrelated aspects. First, in terms of regulation and law enforcement, there are still weaknesses that need to be fixed. Syahbandir et al., (2022) underlined the importance of harmonization between sharia law and positive state law to create a

comprehensive and effective legal framework in zakat management. Second, the governance aspect is the main focus, where professionalism, transparency, and accountability still need to be significantly improved (Hasan et al., 2019) . Third, the issue of transparency and accountability raised by Owoyemi (2020) shows a crisis of public trust in zakat management institutions, which has an impact on the low level of participation in zakat payments.

Technological developments bring new challenges and opportunities in zakat management. Innovations such as blockchain implementation and the development of an integrated zakat information system (Khairi et al. 2023 ; Doktoralina and Bahari 2018) , open up the possibility of increasing efficiency, transparency, and accountability in zakat management. Furthermore, the integration of the zakat information system with the development of MSMEs opens up new opportunities in zakat-based economic empowerment (Anggadini et al. 2023) . Technological developments also open up new opportunities in zakat research, as shown by Hudaefi et al. (2023) through text mining from digital platforms to understand global trends in zakat administration. However, the adoption of this technology also requires considerable investment and capacity building.

Another aspect that is no less important is education and increasing public awareness (Cokrohadisumarto et al., 2020) . revealed that the low level of public understanding of the concept, obligations, and benefits of zakat is a significant factor that hinders the optimization of zakat collection. Therefore, a comprehensive and sustainable education strategy is an urgent need.

On the other hand, innovations in zakat distribution models, such as productive

zakat discussed by Maghfirah (2020) , show the potential of zakat as an effective economic empowerment instrument. Integration of zakat programs with government development initiatives, as proposed by Alam et al. (2021) opens up opportunities to create greater and more sustainable impacts in poverty alleviation.

Given the complexity and urgency of this issue, a systematic evaluation of the zakat management policy framework is needed to identify best practices and areas for improvement. Although some previous studies have examined certain aspects of zakat management, such as distribution effectiveness, the role of technology, and governance, a comprehensive review that integrates various perspectives and current findings is still needed.

This study aims to conduct a systematic literature review using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) method to evaluate the zakat management policy framework in the context of improving social welfare. By analyzing 64 relevant articles from the Scopus database, this study seeks to provide a holistic picture of recent developments in zakat management, identify gaps in research and practice, and formulate applicable policy recommendations.

The significance of this research lies in its contribution in bridging the gap between zakat management theory and practice, as well as its potential to serve as a reference for policy makers, zakat practitioners, and researchers in the field of Islamic social finance. The results of this study are expected to be a basis for developing more effective policies and strategies in optimizing the role of zakat as an instrument of social welfare, especially in

countries with significant Muslim populations.

LITERATURE REVIEW

The Concept and Significance of Zakat

Zakat is one of the main pillars of Islam that has spiritual and socio-economic dimensions (Embong, et al., 2013) . Etymologically, zakat means "purification" or "growth" (Owoyemi 2020) . In the socio-economic context, zakat functions as a mechanism for redistributing wealth that aims to reduce economic disparities and improve community welfare (Latief, 2010) . Fakhruddin et al. (2024) propose a new perspective in understanding zakat, proposing a shift from the concept of pure worship (fiqh al-ibadat) to the concept of muamalat. They argue that this approach can open up space for zakat management that is more flexible and oriented towards achieving sharia goals (maqasid al-shari'ah) more broadly."

Potential and Realization of Zakat

The potential for zakat in Muslim-majority countries is enormous. In Indonesia, for example, the potential for zakat is estimated to reach 217 trillion rupiah per year (Wahyudi, et al., 2022) . However, the realization of zakat collection is still far from the existing potential, with a collection rate of only around 1% of the potential (Nasri, et al., 2019) . The gap between potential and realization is the main focus in efforts to optimize zakat management.

Legal Framework and Regulation of Zakat

Zakat management in various Muslim countries has experienced developments in legal and regulatory aspects. In Indonesia, for example, Law No. 23 of 2011 concerning Zakat Management has been

enacted (Syahbandir et al. 2022) . In the context of technological developments and digitalization of zakat management, Rahmatullah et al. (2024) highlighted the importance of zakat law reform that takes into account aspects of personal data protection. They argue that the existing legal framework needs to be adjusted to accommodate new challenges in managing the personal information of muzakki and mustahik. However, implementation and law enforcement are still major challenges in zakat management (Al-Fatih, 2020) .

Zakat Governance and Management

Good governance is the key to successful zakat management. Several important aspects in zakat governance include professionalism, transparency, and accountability (Hasan et al., 2019) . Studies show that improving the quality of governance can increase public trust and the effectiveness of zakat management (Nasri, et al., 2019) . Zainuddin et al. (2023) examine the challenges that arise from the voluntary system in zakat management. They argue that although a voluntary system respects individual freedom, it may hinder the optimization of zakat's potential in achieving socio- economic justice. This study highlights the dilemma between the voluntary principle and the need for a more structured system.

The Role of Technology in Zakat Management

Technological developments bring significant changes in zakat management. The implementation of the zakat information system by Doktoralina and Bahari (2018) and blockchain technology by Khairi et al. (2023) is a promising new trend in increasing the efficiency and transparency of zakat management. The

quality of the zakat management information system depends not only on technology, but also on the quality of information and user competence (Nurhayati et al., 2023) .

Distribution and Empowerment of Zakat

The effectiveness of zakat distribution is a crucial aspect in achieving the goals of poverty alleviation and improving social welfare. Several zakat distribution models have been developed, including productive zakat which aims to empower mustahik (zakat recipients) economically (Maghfirah, 2020) . Azhar (2023) used the Analytic Hierarchy Process method to analyze the priorities of zakat distribution in Malaysia. This study reveals that the poor and *fi sabilillah* groups are the main priority in zakat distribution, providing important insights for policy makers in optimizing the social impact of zakat. In the context of the Covid-19 pandemic, Chotib (2021) proposed a concept of zakat management that is oriented towards health and economic recovery. This study shows how zakat can be utilized strategically to support post-pandemic recovery efforts, emphasizing the flexibility and adaptability of zakat in facing the global crisis."

Challenges and Obstacles in Zakat Management

Some of the main challenges in zakat management include low public awareness Cokrohadisumarto et al. (2020) , lack of coordination between zakat institutions (Latief, 2013) and issues related to public trust in zakat management institutions (Owoyemi 2020) . A study conducted by Muhammad et al. (2024) in Terengganu, Malaysia, identified key factors influencing the decision of the Muslim community to pay zakat. Their findings emphasize the

importance of religious knowledge, social awareness, and trust in zakat institutions as the main determinants of zakat payment behavior.

Zakat and Sustainable Development

There is potential for integration between zakat management and sustainable development goals (SDGs). Several studies have shown that zakat can contribute significantly to achieving the SDGs, especially in terms of poverty alleviation and reducing inequality (Alam et al., 2021).

METHODOLOGY

This study adopted a Systematic Literature Review (SLR) approach with the PRISMA methodology to evaluate the zakat management policy framework in the context of improving social welfare. The process began with the identification of the main research question, namely "What is an effective zakat management policy framework to improve social welfare?" To ensure the relevance and quality of the studies analyzed, strict inclusion and exclusion criteria were applied. Articles considered must be peer-reviewed publications in English, published between 2013-2024, focusing on zakat management and related policies, and discussing aspects of social welfare. Conversely, non-peer-reviewed articles, those not available in full text, or those whose main focus is not on zakat management were excluded from the analysis.

The search strategy was conducted on the Scopus database using a combination of relevant keywords "zakat management" and "social welfare". The study selection process was conducted in two stages, namely screening the title and abstract, followed by a full-text review based on the inclusion and exclusion criteria that had

been set. Data extracted from selected articles included publication information, research objectives, methodology, main findings, and policy implications. Next, the data were analyzed using a thematic approach to identify key themes in zakat management and their implications for social welfare. The results of the study search and selection are presented in a PRISMA flowchart to provide a visual representation of the literature selection process.

From the initial search in the Scopus database, 64 potential articles were obtained. After going through the title and abstract screening process, 52 articles met the criteria for full-text review. Further selection process resulted in 35 articles that met all inclusion criteria and were used for

the final analysis. Thematic analysis of the 35 selected articles was conducted to identify key themes in zakat management and its implications for social welfare. The findings from this analysis are then synthesized to answer the research questions and provide relevant policy recommendations.

This methodological approach allows for a systematic evaluation of the current literature on zakat management, thereby providing a comprehensive overview of best practices and areas for improvement within the zakat policy framework for social welfare. Thus, this research is expected to provide a significant contribution in the development of more effective zakat management policies and practices to improve social welfare.

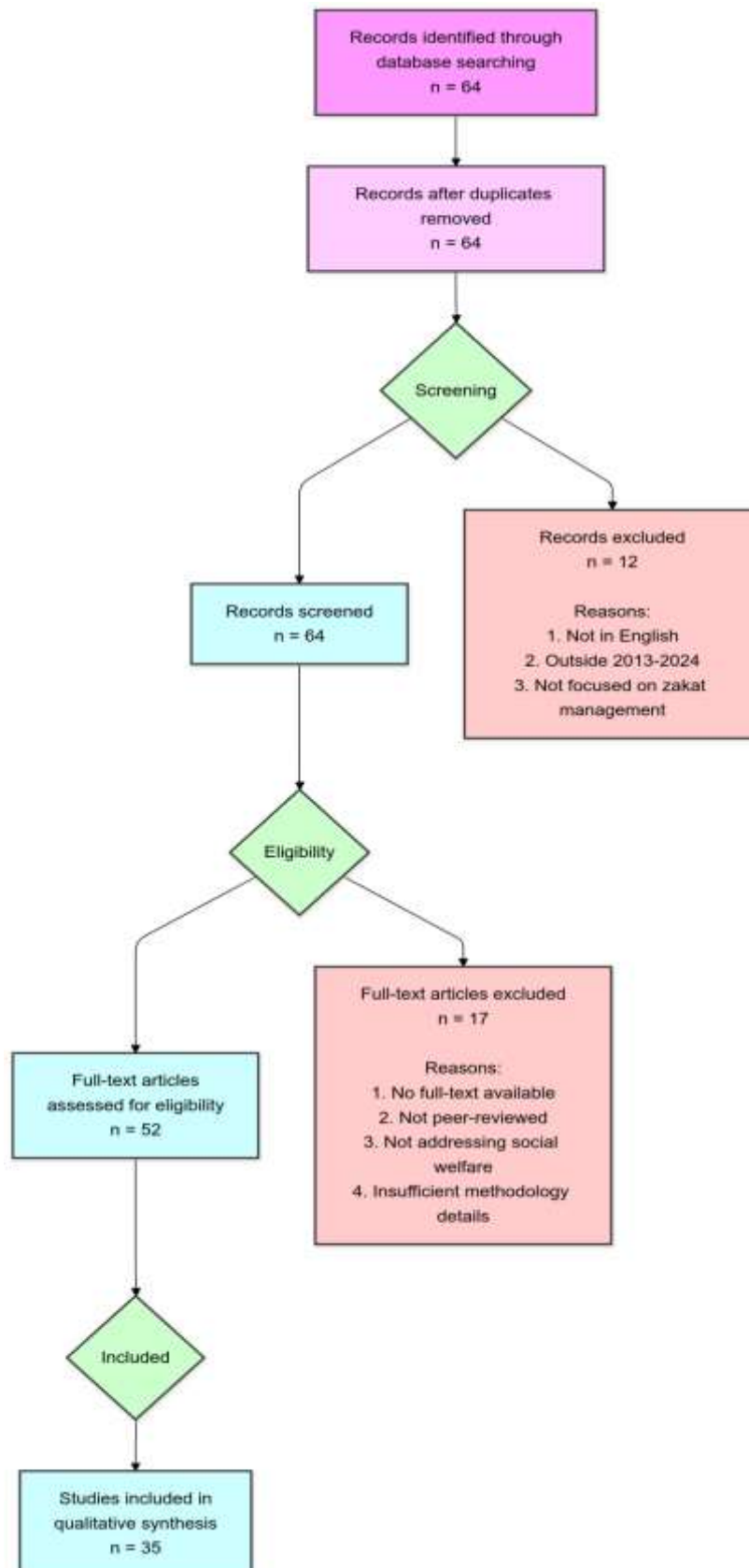


Figure 1. PRISMA table

In the process of selecting articles for this systematic literature review, two important stages were carried out to ensure the quality and relevance of the studies analyzed. In the screening stage, 12 articles were excluded based on several criteria. First, articles that were not written in English were excluded to maintain the consistency of the analysis and avoid potential bias that may arise from the translation process. Second, articles published outside the 2013-2024 period were also excluded, this was done to ensure that the review focused on the latest literature that reflects the latest developments and trends in zakat management. Finally, articles that did not specifically discuss zakat management were excluded to maintain relevance to the research topic.

Next, at the eligibility stage, 17 additional articles were excluded based on more in-depth criteria. Articles that were not available in full text, had only abstracts, or were not comprehensively accessible were excluded because these limitations did not allow for in-depth analysis. Articles that did

not go through a peer-review process were also excluded to ensure the quality and credibility of the research included in the analysis. In addition, articles that did not link zakat management to social welfare aspects were excluded because they did not match the main focus of the study. Finally, articles with inadequate, unclear, or insufficiently detailed methodological details were also excluded to ensure the quality of the analysis to be conducted. This rigorous selection process aims to ensure that only the most relevant, high-quality, and research-focused articles are included in the final analysis. This is essential to ensure the validity and reliability of the findings of this systematic literature review.

RESULTS AND DISCUSSION

Thematic analysis of 35 articles that met the inclusion criteria resulted in several main themes in zakat management for social welfare.

Regulatory and Legal Framework

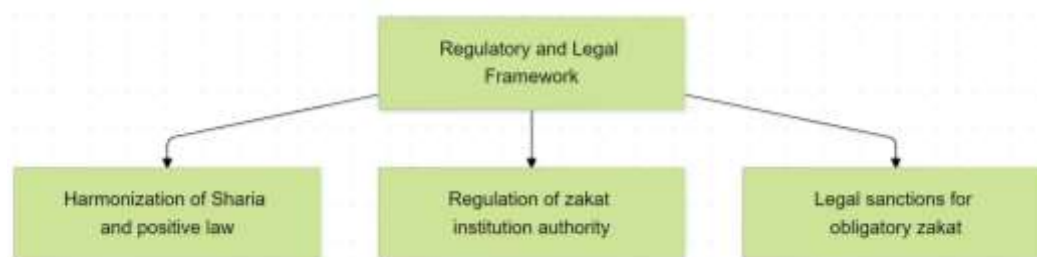


Figure 2. Regulatory Framework

Syahbandir et al. (2022) underlined the urgency of harmonization between sharia law and positive state law. They argue that synchronization between the two legal systems is essential to create a solid foundation for zakat management practices that are in accordance with Islamic principles while also having legitimacy within the national legal framework. Furthermore, Yahya (2020) emphasizes the

importance of clear regulations regarding the authority of zakat management institutions. His research shows that the lack of clarity in the division of authority and responsibility between zakat management institutions can lead to overlapping and inefficiency in zakat management. Meanwhile, Al-Fatih (2020) raises a crucial issue related to law enforcement in the context of zakat. His

study highlights the need for strict legal sanctions for zakat payers who neglect to fulfill their obligations. This argument is based on the idea that compliance with zakat obligations needs to be strengthened not only through spiritual awareness, but also through clear and enforceable legal mechanisms.

These three aspects - legal harmonization, clarity of regulatory authority, and

enforcement of sanctions - form a coherent narrative about the importance of a comprehensive legal framework in supporting effective zakat management. These findings imply that legal and regulatory reform is a fundamental step in efforts to optimize the potential of zakat as an instrument of social welfare.

Governance and Management



Figure 3. Governance and Management

Hasan et al. (2019) in their research emphasized that the professionalism of zakat managers is a critical factor in building and increasing public trust. They argue that professionally managed zakat management institutions tend to gain higher trust from the community, which in turn can increase participation in zakat payments. Meanwhile, Nasri, et al. (2019) . focused their study on the importance of transparency and accountability in managing zakat funds. They found that zakat institutions that apply the principles of transparency and accountability in their operations tend to be more effective in managing zakat funds and distributing them to eligible recipients. Furthermore, Sawandi and Aziz (2021) raised an important issue regarding the need for standardization of zakat management, both at the national and international levels. Their research shows that standardization

can help improve the efficiency and effectiveness of zakat management, as well as facilitate comparison of performance between zakat institutions in various regions and countries.

Collectively, these findings highlight the importance of good governance in zakat management.

Professionalism, transparency, accountability, and standardization emerged as the main pillars that need to be strengthened to increase the effectiveness of zakat management. The implication is that efforts to increase the capacity of zakat management institutions, develop a transparent and accountable governance system, and initiatives to establish widely applicable zakat management standards are strategic steps that need to be considered in reforming the zakat system.

Technology Innovation

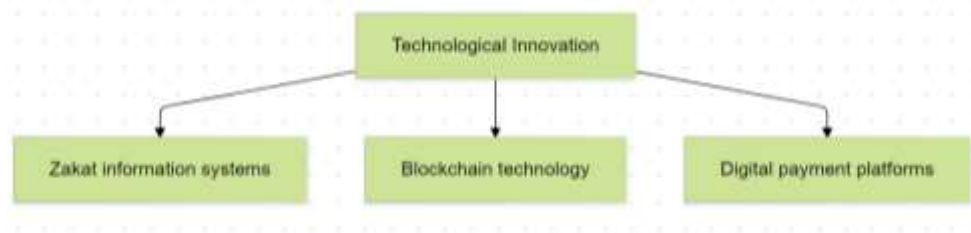


Figure 4. Technological Innovation

Doktoralina and Bahari (2018) in their research highlighted the importance of implementing a zakat information system. They found that the use of an integrated information system can significantly increase the efficiency of zakat management, from the collection process to distribution. This system allows zakat managers to track and manage zakat funds more accurately and in real-time. Meanwhile, a recent study by Khairi et al. (2023) explored the potential of blockchain technology in zakat management. Innovation in zakat recording applications has shown the potential to increase efficiency and accuracy in zakat data management (Komarudin et al. 2023) . They argue that blockchain implementation

can increase transparency and trust in zakat management. This technology allows for immutable and verifiable transaction recording, thereby increasing accountability and reducing the risk of misappropriation of zakat funds . Furthermore, Rosele et al. (2022) focused their research on the development of a digital platform for zakat. They found that digital platforms can significantly facilitate the process of paying and distributing zakat. Through this platform, muzakki (zakat payers) can easily fulfill their zakat obligations, while zakat management institutions can distribute funds more efficiently to mustahik (zakat recipients).

Distribution and Empowerment Strategy

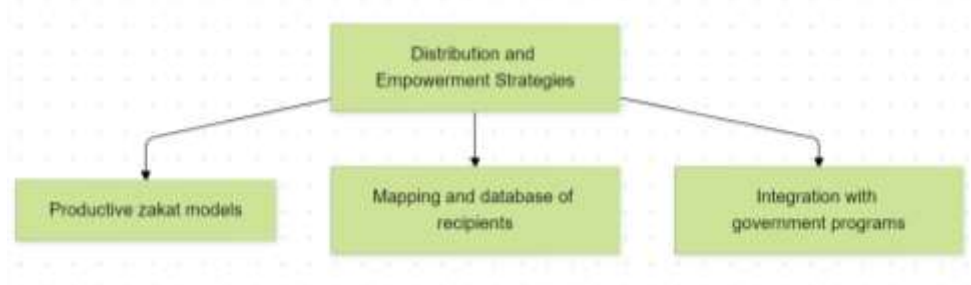


Figure 5. Distribution and Empowerment Strategy

Maghfirah (2020) in her research revealed the effectiveness of the productive zakat model in efforts to empower the economy of mustahik. This study shows that the zakat distribution approach that focuses on providing business capital or skills training to zakat recipients can create a more significant long-term impact in alleviating

poverty. This model not only provides temporary assistance but also builds the capacity of mustahik to become economically independent. Meanwhile, Embong, et al., (2013) emphasized the importance of accurate mapping and database of mustahik in the zakat distribution process. Integration of zakat

with other Islamic social financing instruments opens up opportunities to increase distribution efficiency and broader socio-economic impacts (Ahmad and Yahaya, 2022). Their research emphasizes that the availability of comprehensive and up-to-date data on zakat recipients is crucial to ensure that zakat assistance is right on target. Accurate mapping allows zakat institutions to identify the groups most in need and design assistance programs that suit their specific needs. Furthermore, a

study conducted by Alam et al. (2021) discussed the potential for integrating zakat programs with government development programs. They found that synergy between zakat initiatives and government programs can have a greater impact on poverty alleviation and improving social welfare. This integration allows for optimization of resources and avoids duplication of efforts in achieving socio-economic development goals.

Public Awareness and Education

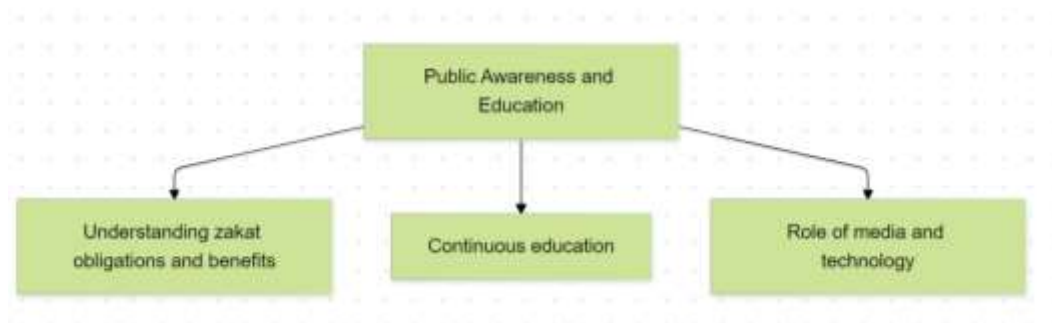


Figure 6. Public Awareness and Education

Cokrohadisumarto et al. (2020) in their research revealed a fundamental problem related to the low level of public understanding of the obligation and benefits of zakat. This study found that many members of society, including those who are financially well-off, still do not fully understand the concept of zakat, the obligation to pay it, and its potential positive impact on social welfare. This lack of understanding is one of the main factors in the low level of participation in zakat payments. Wahyudi, et al. (2022) in their study emphasized the importance of sustainable zakat education. They argue that educational efforts should not be sporadic or only intensive at certain moments, but should be a consistent and ongoing program. This study shows that

continuous education can significantly increase public awareness and understanding of zakat, which in turn can increase the level of compliance in paying zakat. Meanwhile, Roziq et al. (2021) focused their research on the role of media and technology in increasing zakat awareness. They found that the use of various media platforms, including social media and mobile applications, can be effective tools in disseminating information about zakat and reaching various levels of society. Technology not only facilitates the dissemination of information, but also enables more dynamic interactions between zakat institutions and the community.

Collaboration and Synergy Between Institutions

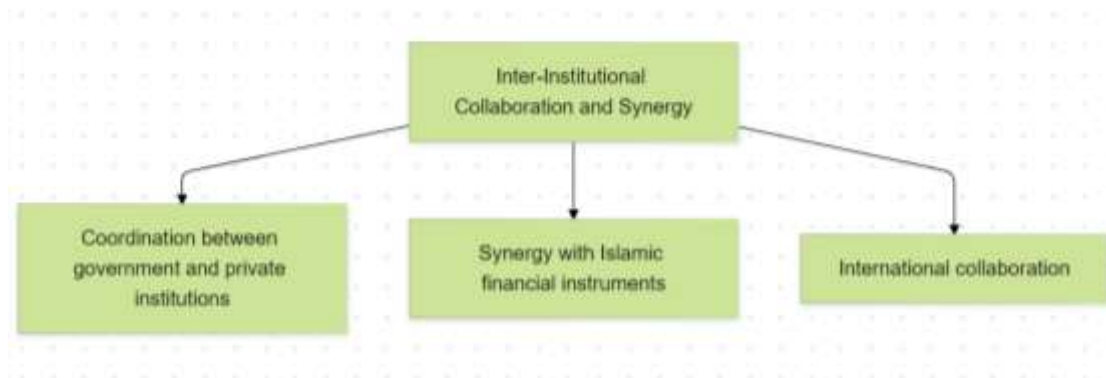


Figure 7. Collaboration and Synergy Between Institutions

Emzaed et al. (2023) analyzed the impact of centralization of zakat management in Indonesia on the participation of Islamic civil society. They revealed that the centralization policy, although aimed at increasing efficiency, has limited the room for movement of community-based zakat organizations that have long played a role in zakat management. Latief (2013) in his research highlighted the importance of coordination between government and private zakat institutions. His study revealed that there is often overlap and inefficiency in zakat management due to a lack of coordination between institutions. Latief (2013) argues that close collaboration between government and private zakat institutions can produce a more integrated and effective approach to zakat collection and distribution, as well as avoid program duplication.

Meanwhile, Bayinah et al. (2021) explored the potential synergy between zakat and other Islamic social finance instruments.

Their research shows that the integration of zakat with instruments such as waqf, infaq, and sedekah can create a greater impact on poverty alleviation and socio-economic development. They argue that a holistic approach in managing various Islamic social financial instruments can optimize the use of resources and expand the reach of benefits to society.

Furthermore, Mkuu and Yusoff (2020) discuss the importance of international collaboration in developing zakat management standards. Their study underlines that cross-country collaboration can facilitate the exchange of knowledge and best practices in zakat management. They argue that international standardization in zakat management can improve the professionalism, transparency, and accountability of zakat institutions in various countries, as well as facilitate coordination in cross-border zakat management.

Impact Measurement and Evaluation

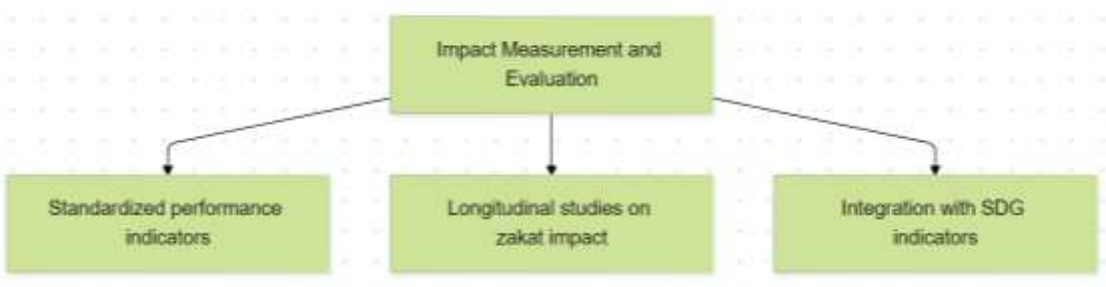


Figure 8 Impact Measurement and Evaluation

Widiastuti et al. (2020) in their research revealed an urgent need for standardized performance indicators for zakat institutions. They argue that standardizing performance indicators can help in assessing the effectiveness of zakat institutions more objectively and comprehensively. This not only allows for comparison of performance between institutions, but also encourages improvement in the overall quality of zakat management. Meanwhile, Herianingrum et al. (2024) emphasize the importance of longitudinal studies in measuring the long-term impact of zakat. Their research shows that the evaluation of the impact of zakat cannot only be based on short-term results, but also needs to consider socio-economic changes that occur in the long term. Longitudinal studies allow for a deeper understanding of the effectiveness of zakat programs in changing the lives of beneficiaries in a sustainable manner. Furthermore, Robbana et al. (2023) explore the potential for integrating zakat impact measurement with Sustainable Development Goals (SDGs) indicators. They argue that aligning zakat impact measurement with the SDGs framework can provide a broader context of zakat's contribution to sustainable development.

This approach not only helps in assessing the impact of zakat more comprehensively, but also allows for better synergy between zakat programs and global development initiatives.

Discussion

The results of this systematic literature review reveal the complexity of zakat management to improve social welfare. The main findings indicate the need for harmonization between sharia law and positive state law, as well as clarity of authority of zakat management institutions. Effective implementation of regulations remains a challenge, especially in countries with diverse legal systems. To address this, the formation of a cross-disciplinary team of experts, comparative studies of best practices, and periodic review mechanisms are needed. Professionalism and good governance are the keys to successful zakat management. However, the implementation of high standards may face resistance from traditional institutions. Solutions include the development of national certification programs, the adoption of international standards, and the establishment of independent regulatory bodies.

Aspects of Zakat Management	Key Findings	Recommendation
Legal & Regulatory Framework	<ul style="list-style-type: none"> - The need for harmonization of sharia and positive law - Challenges of implementing effective regulation 	<ul style="list-style-type: none"> - Formation of a cross-disciplinary team of experts - Comparative study of best practices - Periodic review mechanism
Governance & Professionalism	<ul style="list-style-type: none"> - The key to successful zakat management - Resistance from traditional institutions 	<ul style="list-style-type: none"> - National certification program - Adoption of international standards - Formation of an independent supervisory body
Technology Innovation	<ul style="list-style-type: none"> - Potential for increased efficiency and transparency 	<ul style="list-style-type: none"> - Integrated digital platform investment

	<ul style="list-style-type: none"> - Digital infrastructure and literacy challenges 	<ul style="list-style-type: none"> - Collaboration with technology companies - Increasing the capacity of zakat institutions
Distribution & Empowerment	<ul style="list-style-type: none"> - The potential of zakat as an instrument of economic empowerment - The need for a cautious approach to sustainability 	<ul style="list-style-type: none"> - Development of national guidelines - Collaborative research - Inter-agency coordination forum
Education & Public Awareness	<ul style="list-style-type: none"> - Low public understanding - The need for effective education strategies 	<ul style="list-style-type: none"> - Integration of zakat education into the formal curriculum - Digital literacy campaign - Collaboration with influential figures
Collaboration & Synergy	<ul style="list-style-type: none"> - The importance of coordination between institutions - Sectoral ego challenges 	<ul style="list-style-type: none"> - National coordination forum - Knowledge exchange program - Collaborative research between institutions
Impact Measurement	<ul style="list-style-type: none"> - The need for standardized performance indicators - The need for integration with SDGs 	<ul style="list-style-type: none"> - National framework for impact measurement - Longitudinal study - Integration with SDGs reporting system

Table 1. Aspects of Zakat Management

The use of technologies such as blockchain and zakat information systems has the potential to increase efficiency and transparency. The challenge lies in the infrastructure and digital literacy of the community. Investment in integrated digital platforms, collaboration with technology companies, and capacity building of zakat institutions are important steps. The productive zakat model and its integration with government programs demonstrate the potential of zakat as an instrument of economic empowerment. Its implementation requires a careful approach to ensure sustainability. The development of national guidelines, collaborative research, and inter-agency coordination forums are key recommendations.

The low level of public understanding of zakat requires a more effective educational strategy. The use of media and technology needs to be adapted to the local context. Integration of zakat education into formal curriculum, digital literacy campaigns, and collaboration with influential figures can increase public awareness. Strengthening collaboration and synergy between institutions and with other Islamic social financial instruments is important. Sectoral egos and differences in approach need to be addressed through national coordination forums, knowledge exchange programs, and collaborative research.

Finally, the development of a standardized impact measurement system integrated with the SDGs is essential to improve the accountability and effectiveness of zakat

programs. A national framework for impact measurement, longitudinal studies, and integration with the SDGs reporting system are crucial steps. Optimizing zakat management for social welfare requires a comprehensive, multi-dimensional approach. Implementation of these recommendations requires long-term commitment from all stakeholders and careful adaptation to the dynamics of local and global contexts.

CONCLUSION

This systematic literature review concludes that an effective zakat management policy framework for social welfare requires a holistic and multidimensional approach. The seven main themes—regulation, governance, technology, distribution, education, collaboration, and evaluation—are closely intertwined and must be strengthened simultaneously. The main contribution of this research is the synthesis of various literature, showing that optimizing zakat is not merely a technical issue but a complex ecosystem reform.

Based on these findings, the key policy recommendations proposed are: (1) Regulatory Harmonization to create legal certainty; (2) Standardization of Governance to enhance professionalism and trust; (3) Technological Integration for efficiency and transparency; and (4) Development of a National Impact Measurement Framework aligned with the SDGs to ensure accountability.

Limitations and Future Research Directions

The authors acknowledge the limitations of this study. First, the literature search strategy was focused on the Scopus database with a very specific combination of keywords ("zakat management" AND

"social welfare"). This limitation risks excluding relevant articles that might use synonyms (e.g., "zakat administration," "poverty alleviation") or are indexed in other databases like Web of Science or Google Scholar. Therefore, the seven themes identified in this study are based on this specific search scope and may not cover the entire spectrum of existing literature.

For future research, it is highly recommended to expand the search strategy by using a more diverse set of keywords and including multiple academic databases. Additionally, future studies could focus on quantitative meta-analyses to measure the impact of specific interventions in zakat management or in-depth comparative case studies between countries to understand how local contexts affect the effectiveness of zakat policies.

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