

From Charity to Sustainable Development: A Review of Zakat Institutions in Poverty Alleviation

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ABSTRACT

Zakat, being a pillar of Islamic social finance, has long been proven as an effective mechanism for poverty reduction and advancing social welfare. However, despite its potency, the dispersed nature of zakat institutions' administration and the lack of structured integration with international development agendas have limited its impact in addressing contemporary socioeconomic issues. The problem is also deepened by the scarcity of empirical evaluations of zakat effects and comparative insights that can enrich its implementation. Against this backdrop, the present study aims to conduct a critical review of the literature on Zakat, examining its contributions to the Sustainable Development Goals (SDGs), integrating Maqasid al-Shari'ah into its management, and learning from the comparative experiences of China's poverty alleviation efforts. Utilizing Scopus AI as the data extraction and analysis software, the study synthesises review metrics, maps a conceptual map of thematic clusters, identifies the top experts in the field, and plots emerging themes in the literature. The findings reveal three directions: first, Zakat has tremendous untapped potential towards contributing to the achievement of SDGs, particularly poverty elimination and economic empowerment; second, the integration of Maqasid al-Shari'ah provides a robust moral basis for ensuring fairness, transparency, and accountability in Zakat distribution; and third, lessons from China's poverty alleviation experience underscore the importance of targeted policies, localized programs, and institutional capacity-building that may inform Zakat management models. The study has two implications: theoretically, it contributes to the literature on Islamic social finance by bridging classical principles and contemporary development agendas; practically, it highlights the need for Zakat institutions to adopt innovative, accountable, and cross-culturally informed strategies to ensure optimal socioeconomic impacts.

Keywords: Zakat, Islamic social finance, Sustainable Development Goals (SDGs), Maqasid al-Shari'ah, Poverty

INTRODUCTION

Poverty alleviation remains one of the most formidable challenges in the contemporary world, particularly in Muslim-majority countries where income inequalities and socioeconomic vulnerabilities persist despite various development efforts. In this context, Islamic social finance institutions, particularly zakat, have emerged as effective instruments for alleviating poverty and promoting inclusive development. Zakat, as one of the five pillars of Islam, is not solely an act of philanthropy but a highly structured system of wealth distribution with the aim of social justice, economic empowerment, and sustainable livelihoods (Mongkito et al., 2025; Embong et al., 2013).

The role of zakat has evolved from a traditional charitable practice to formalised institutional structures designed to assure effective collection, management, and distribution. Zakat institutions, governed by governmental or private religious authority, are now pivotal in directing zakat funds towards poverty alleviation efforts (Husin et al., 2020). Although zakat has effectively mitigated income inequalities and provided temporary relief, obstacles

remain in achieving sustainable socioeconomic empowerment, primarily through productive zakat and alignment with broader development strategies (Choiriyah et al., 2020; Arifin & Anwar, 2021).

Previous studies have highlighted various innovative initiatives by zakat institutions. For instance, projects such as the Ummah Economic Development Zone in Malaysia demonstrate the transformational potential of zakat when combined with sustainable economic activities, such as smart agriculture (Majid et al., 2024). Zakat-based microfinance initiatives and partnerships with waqf have also been found to enhance financial inclusion and promote small-scale entrepreneurship, albeit with concerns about sustainability and institutional efficiency (Thaidi et al., 2024; Miah, 2019). Despite these improvements, knowledge gaps persist in the intellectual landscape of zakat research, the classification of thematic contributions, and the identification of dominant scholars and institutions driving the field.

This review aims to fill these gaps by systematically reviewing Scopus-indexed literature on zakat institutions and their role in poverty reduction. In particular, the study attempts to: (a) map the field of research through review indicators, (b) create a concept map showing the intellectual and thematic clusters of zakat and poverty reduction research, (c) reveal topic experts and top contributors in the field, and (d) shed light on emerging themes and future research directions.

The paper's contribution is to provide an extensive synthesis of research on zakat, with a particular emphasis on its potential role in sustainable development. By transcending piecemeal assessment of isolated case studies, this review develops an integrated appreciation of how zakat institutions shape socioeconomic change. The outcomes are likely to inform policymakers, practitioners, and researchers on how to improve the performance of zakat as an instrument of poverty reduction and how to enhance its alignment with overall development agendas.

The rest of the paper is structured as follows. Section 2 recapitulates the methodological strategy adopted, which comprises the utilization of Scopus AI analytical features, including summary, expanded summary, concept map, identification of topic experts, and detection of emerging themes. Section 3 presents the results of the analysis, highlighting research trends, intellectual clusters, and the evolution of themes. Section 4 elaborates on the findings regarding extant scholarship and policy. Lastly, Section 5 concludes the paper with suggestions for future scholarship and practical implementation.

METHODOLOGY

This study employed a systematic review approach, utilizing Scopus AI to analyze scholarly publications on the role of zakat institutions in poverty alleviation. The trial search was conducted between 20 till 25 August 2025, ensuring that the most recent and relevant data were retrieved from the Scopus database. The search strategy was carefully designed to capture a broad range of studies related to zakat, almsgiving, charity, and their institutional mechanisms in addressing poverty.

The primary objective of this study was to analyze the research landscape through Scopus AI Analytics, with a specific focus on exploring the review and concept map of the zakat institution, identifying key topic experts, and highlighting emerging research themes. To ensure comprehensive coverage, a carefully formulated search string was used. The following Boolean string was applied:

("zakat" OR "almsgiving" OR "charity" OR "donation") AND ("institutions" OR "organizations" OR "entities" OR "foundations") AND ("impact" OR "effect" OR "influence" OR "role") AND ("poverty" OR "deprivation" OR "need" OR "hardship") AND ("alleviation" OR "reduction" OR "relief" OR "support").

This comprehensive query enabled the retrieval of relevant studies across various disciplines, including Islamic finance, social policy, and development studies (Husin et al., 2020; Embong et al., 2013).

The Scopus AI tools facilitated the analysis by providing five layers of systematic insights. Refer to Figure 1.

Scopus AI Tools for Zakat Research Analysis

1	Summary Feature Generates an overview of the literature
2	Expanded Summary Tool Provides a detailed synthesis of thematic subfields
3	Concept Map Development Illustrates intellectual and thematic clusters
4	Topic Experts Identification Identifies leading contributors and institutions
5	Emerging Themes Analysis Highlights future research directions and innovative practices

Figure 1: Element of the Scopus AI tool of Zakat Research Analysis

Figure 1; illustrates the five key elements of the Scopus AI tool for Zakat research analysis, including Summary, Expanded Summary, Concept Map, Topic Experts, and Emerging Themes. First, the Summary feature was used to generate an overview of the literature, highlighting key findings, publication trends, and frequently cited works. This allowed for an initial mapping of the research area, identifying how zakat institutions have been conceptualized in relation to poverty alleviation (Mongkito et al., 2025).

Second, the Expanded Summary tool provided a more detailed synthesis, clustering the literature into thematic subfields such as income redistribution, productive zakat initiatives, integration with Islamic microfinance, and policy and governance issues (Arifin & Anwar, 2021; Thaidi et al., 2024). This step enabled a deeper understanding of the intellectual breadth of the field, as well as the identification of recurring patterns and limitations in existing scholarship.

Third, a Concept Map was developed through Scopus AI visualization, illustrating the intellectual and thematic clusters within zakat and poverty alleviation research. The map revealed distinct nodes, including (a) zakat institutions and management efficiency, (b) zakat-based entrepreneurship and empowerment, (c) socioeconomic development through zakat–waqf integration, and (d) the ethical and policy framework of zakat administration (Majid et al., 2024; Miah, 2019). These clusters provided the foundation for examining the intellectual structure of the field.

Fourth, the Topic Experts function was employed to identify leading contributors, institutions, and countries actively engaged in zakat research. Key scholars, such as Embong, Husin, and Umar, emerged as influential voices, making significant contributions to the discourse on zakat governance, social finance, and poverty alleviation (Embong et al., 2013; Umar et al., 2022). Additionally, Malaysia and Indonesia were identified as leading geographical contexts, reflecting the active role of zakat institutions in Southeast Asia (Choiriyah et al., 2020).

Finally, the Emerging Themes analysis highlighted future research directions and innovative practices within the field. Themes such as digitalization of zakat collection, integration with fintech, cross-country comparative analyses, and the role of zakat in achieving the Sustainable Development Goals (SDGs) were identified as critical areas for further exploration (Shikur et al., 2025; Umar et al., 2022). These findings not only revealed the dynamic evolution of zakat scholarship but also underscored the importance of aligning zakat practices with contemporary socioeconomic challenges.

In summary, the methodological approach addressed the study's aims by: (a) analyzing the research area using review indicators derived from Scopus AI; (b) developing a concept map to visualize the intellectual and thematic clusters; (c) identifying topic experts, key institutions, and leading contributors in zakat research; and (d) highlighting emerging themes to guide future scholarship. This comprehensive and technology-enhanced review ensured both rigor and depth, providing a solid foundation for advancing knowledge on the role of zakat institutions in poverty alleviation.

RESULTS AND DISCUSSION

Scopus AI analysis provides a comprehensive overview of how zakat institutions alleviate poverty and promote sustainable development in this review. The Summary and Expanded Summary demonstrate that the literature emphasizes the role of zakat in wealth redistribution, productive empowerment, and integration with Islamic social finance, as well as institutional governance and policy frameworks. By clustering research into zakat management and efficiency, productive zakat for enterprises, zakat-waqf and microfinance integration, and ethical and policy considerations, the Concept Map illustrates the field's intellectual structure. Additionally, the analysis of Topic Experts and Emerging Themes identifies influential scholars and leading institutions that shape the discourse, signalling new trajectories such as digitalisation of zakat, fintech applications, cross-country comparative studies, and zakat alignment with global development agendas, including the SDGs. These findings demonstrate the transition of zakat institutions from traditional charitable entities to strategic development actors, highlighting institutional effectiveness, sustainability, and ethical orientation shortcomings that demand further research and policy attention.

SUMMARY

The findings of this review highlight the evolution of zakat from a religious charity to a tool for poverty reduction and sustainable development. In various contexts, zakat has also demonstrated its potential as a tool for income redistribution and socioeconomic equalization. Empirical studies in Malaysia, for instance, demonstrate that the effective distribution of zakat can reduce poverty incidence and income inequality, underscoring its substantial role in promoting the socioeconomic well-being of poor households (Embong et al., 2013; Husin et al., 2020). Similarly, Indonesian studies have shown that zakat programs have significantly improved the well-being of their beneficiaries by addressing both immediate and long-term economic empowerment needs (Choiriyah et al., 2020; Herianingrum et al., 2024). These findings suggest that zakat institutions, when managed effectively, can facilitate sustainable poverty reduction rather than providing short-term relief.

Within the framework of sustainable development, zakat institutions increasingly align their programs with the United Nations' Sustainable Development Goals (SDGs). The case of Malaysia's Ummah Economic Development Zone (ZPEU), for instance, integrates modern technology, food security initiatives, and human capital formation to develop an inclusive socioeconomic ecosystem (Majid et al., 2024). In Indonesia, productivity- and entrepreneurship-oriented zakat programs have been found to enhance recipients' financial autonomy, therefore creating a multiplier effect on community development (Herianingrum et al., 2024). These findings suggest that zakat is being transformed into a tool for promoting structural economic sustainability rather than providing consumptive relief. The sectoral applications of zakat also enhance its potential for sustainable development. For instance, zakat has been applied in agricultural development to fund farmers' welfare, thus tackling poverty and rural financial inclusion simultaneously (Mongkito et al., 2025). Likewise, zakat-based microfinance initiatives, such as those run by the Melaka Islamic Religious Council (MAIM), provide interest-free loans to small-scale entrepreneurs, thus granting financial inclusion to marginalized communities (Thaidi et al., 2024). Nevertheless, although these initiatives are promising, concerns remain regarding their financial sustainability and scalability.

Despite the positive findings, the review also unveils the most critical challenges in zakat management and implementation. Transparency, accountability, and public trust remain crucial concerns that can make or break the success of zakat programs. Studies have emphasized that centralized and highly regulated zakat institutions are more effective in ensuring the effective collection and equitable distribution of zakat (Shikur et al., 2025; Fikriyah et al., 2019). More significantly, mainstreaming zakat programs into broader economic and social

development agendas, including the SDGs, is a necessity in achieving optimum effect (Hunjra et al., 2024). Malaysian studies also indicate that the sustainable development achievements of zakat beneficiaries depend on program design, with implications for institutions to adopt long-term strategies focused on education, entrepreneurship, and community development (Alam et al., 2021).

Collectively, these results suggest that zakat is on the trajectory from a charity mechanism to a transformational instrument for sustainable development. By addressing management inefficiencies, leveraging technology, and aligning with broader development goals, zakat institutions can make a significantly more substantial contribution to poverty alleviation and socioeconomic development in Muslim-majority countries. In summary, the literature suggests a significant shift in perspective: zakat is no longer viewed solely as a philanthropic obligation, but rather as a structured institutional system capable of alleviating poverty, promoting economic resilience, and supporting both national and international development agendas. However, to realize this potential for transformation, zakat institutions must address managerial inefficiencies, strengthen regulatory frameworks, leverage digital technologies, and incorporate ethical values into their governance structures. In this way, zakat could evolve from a traditional act of charity into an effective driver of sustainable socioeconomic development in Muslim societies.

Expanded Summary

The review of literature highlights that zakat institutions make significant contributions to poverty alleviation and sustainable development across economic, social, and cultural dimensions. Economically, zakat is an efficient redistributive tool that narrows socioeconomic gaps and generates financial means to help recipients overcome poverty. Lessons from Indonesia, Malaysia, Nigeria, Afghanistan, and Bangladesh suggest that efficiently managed zakat distribution has empowered households to improve their standards of living and advance up the socioeconomic ladder (Mongkito et al., 2025). In addition, innovative programs like Malaysia's Ummah Economic Development Zone (ZPEU) project showcase how zakat can be channeled towards agro-economic empowerment, human capital development, and long-term sustainability through initiatives like smart paddy farming (Majid et al., 2024). At the macro level, zakat has been found to contribute indirectly to welfare improvement and economic growth in OIC member states, again underlining its potential as an engine for shared prosperity (Robbana et al., 2023).

Aside from its economic function, zakat institutions produce far-reaching social effects by promoting inclusive development and community welfare. The practice of zakat not only sanctifies wealth but also develops social solidarity, preventing greed and redirecting resources to marginalized communities (Embong et al., 2013). Research indicates that zakat beneficiaries in Malaysia, for instance, have a better sustainable development status, particularly in terms of economic security and social participation (Alam et al., 2021). In Indonesia, institutions like BAZNAS have aligned their zakat programs with the Sustainable Development Goals (SDGs), specifically focusing on alleviating poverty, supporting education, and empowering micro-businesses, thereby strengthening the socioeconomic resilience of vulnerable communities (Asyifa et al., 2024). Culturally and religiously, zakat is rooted as a faith-based duty that promotes communal responsibility and economic justice. Being a pillar of Islam, it not only indicates religious conformity but also serves as a strategic means to facilitate SDG implementation in Muslim-majority settings (Intezar & Zia, 2020, 2022). The incorporation of zakat into sustainable development agendas demonstrates its capacity to integrate spiritual values with socioeconomic development, rendering it a distinctive Islamic social finance tool.

However, some issues constrain the optimal effect of zakat institutions. Underpayment of business zakat, inadequate recordkeeping, and fragmented administrative processes weaken effective implementation in certain countries, such as Nigeria (Umar et al., 2021). These weaknesses hinder the role of zakat in contributing to the achievement of SDG-1, which aims to eradicate poverty in all its forms. On the other hand, significant opportunities exist for zakat institutions to enhance their effect through scaling via technology, cross-sectoral partnerships, and alignment with national development agendas. Replicable models of zakat-based programs, such as ZPEU in Malaysia, offer practical lessons for policymakers and development practitioners globally (Majid et al., 2024).

Collectively, the evidence suggests that zakat institutions play a multifaceted role in promoting poverty alleviation and sustainable development. While their economic, social, and cultural roles are evident, eradicating management deficiencies and maximizing emerging opportunities are critical steps towards maximizing their transformational potential.

Concept Map

Figure 2 presents a conceptual framework that outlines the key factors influencing customer loyalty and their interconnections. It visualizes how different constructs contribute to fostering and sustaining loyal customer relationships.

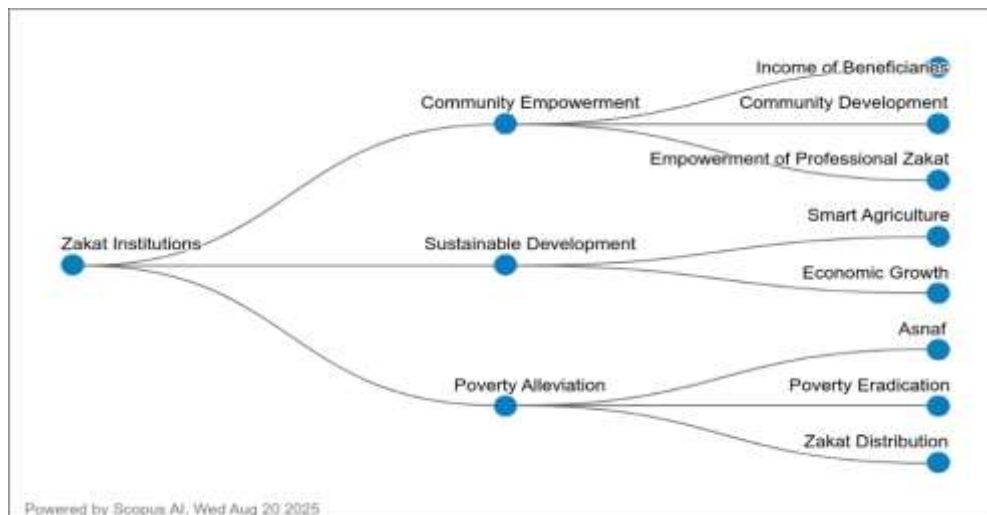


Figure 2: Concept map of the zakat institution

The concept map generated by Scopus AI (Figure 2) provides a visual representation of the intellectual and thematic structure of research on zakat institutions and their role in poverty alleviation. The map centres on zakat institutions, which branch into three thematic clusters: community empowerment, sustainable development, and poverty alleviation. These clusters represent separate yet interconnected scholarship. Zakat enhances the income, fosters community development, and empowers zakat management professionals within the community empowerment cluster. The sustainable development cluster integrates zakat with broader development agendas, focusing on smart agriculture and economic growth for resilience and sustainability. Through targeted support for asnaf (eligible receivers), poverty eradication measures, and zakat distribution methods, the poverty alleviation cluster highlights zakat's traditional and ongoing role in alleviating poverty. These clusters demonstrate that contemporary scholarship views zakat institutions as multidimensional development actors that empower socioeconomically, enhance institutions, and reduce long-term poverty.

Zakat Institution

A prominent theme in the literature is the integration of zakat institutions into wealth management and investment practices. Scholars emphasize that if zakat funds are appropriately managed, they can function not only as a means of poverty relief but also as a sustainable source of capital for long-term socioeconomic development (Fahm, 2022). By incorporating Islamic ethics into their investment frameworks, zakat institutions have the potential to generate wealth that supports productive activities, thereby reducing long-term dependency among beneficiaries. This underscores zakat's dual role as both a redistributive mechanism and an enabler of sustainable development, complementing global poverty eradication initiatives, such as the Sustainable Development Goals (SDGs).

Despite these advancements, challenges related to transparency, fairness, and accessibility persist within zakat institutions. Studies highlight the need for innovation through digitalization, capacity building, and improved governance structures to enhance the efficiency of zakat management systems (Lubis et al., 2019; Widiastuti et al., 2024). Inadequacies in these areas risk undermining public trust and limiting the ability of zakat institutions

to deliver social justice. Thus, enhancing institutional credibility through better accountability, governance, and the adoption of modern technology has been consistently emphasized as a pathway to improve both zakat collection and distribution outcomes.

Another critical aspect relates to zakat distribution and institutional collaboration. Effective distribution mechanisms ensure that zakat reaches the rightful recipients (asnaf), with particular emphasis on programs that support entrepreneurial activities and microfinance initiatives (Hassan et al., 2012). By partnering with other financial institutions, zakat agencies can expand their assistance to include business development, income generation, and community empowerment, thereby reducing poverty more sustainably and systematically. However, inefficiencies in distribution and weak governance continue to be barriers to fully realizing this potential (Saad et al., 2017; Wahab & Rahman, 2013).

Finally, issues of information security and standardization have emerged as pressing concerns in zakat management. Scholars argue that transparent and standardized information systems are essential for ensuring accountability in zakat distribution (Sulaiman & Jamil, 2014; Delvina et al., 2020). By implementing secure and standardized frameworks, zakat institutions can reduce information asymmetries, safeguard donor trust, and enhance operational efficiency. Collectively, these findings underscore that zakat institutions, while deeply rooted in Islamic traditions of social justice, are increasingly recognized as vital development actors whose effectiveness depends on improved governance, innovation, and integration with broader financial and policy frameworks.

Zakat institution and community empowerment

Zakat institutions have emerged as key agents in community empowerment by transforming zakat funds into productive resources that directly address poverty and promote socioeconomic development. Empirical evidence from Indonesia demonstrates that zakat has significantly reduced poverty incidence and severity by enabling the poor to access economic opportunities (Zaenal et al., 2018; Herianingrum et al., 2024). This approach reflects the shift from consumptive to productive zakat, where assistance is not limited to short-term relief but is strategically invested in programs that support long-term empowerment and self-reliance among mustahik (beneficiaries).

Effective zakat management plays a central role in maximizing this impact. Studies emphasize that optimizing zakat fund management at regional levels strengthens the institutional capacity of zakat organizations, thereby expanding their contribution to poverty eradication and economic growth (Widiastuti et al., 2018). By prioritizing programs based on the needs and potential of beneficiaries, zakat institutions ensure that interventions are targeted and context-specific, resulting in tangible improvements in living standards (Herianingrum et al., 2024). This strategic management highlights zakat's potential to serve as an engine for sustainable development rather than merely a charitable instrument.

The empowerment dimension of zakat is further illustrated by localized programs that address social, educational, and cultural needs. For instance, in South Sulawesi, the collaboration between BAZNAS and the Ministry of Religion has empowered the Bajo fishing community by improving their spiritual, educational, and health conditions, as well as fostering a change in mindset towards sustainable livelihoods (Husein et al., 2024). Such cases illustrate how zakat institutions not only provide financial aid but also promote holistic empowerment, integrating social development with economic initiatives. This community-centered approach reinforces the idea that zakat can foster resilience and independence when aligned with local contexts.

Nevertheless, challenges remain in ensuring that empowerment programs achieve long-term sustainability. Assessments of zakat-based community development initiatives underscore the importance of continuous program monitoring, scaling, and integration with environmental development to sustain economic empowerment over time (Fadilah et al., 2021; Husein et al., 2024). Without adequate institutional commitment and stakeholder collaboration, many empowerment programs risk remaining short-term or fragmented. Addressing these challenges requires stronger institutional frameworks and policies that reinforce the roles of zakat institutions in long-term development planning.

Finally, scholars recommend reassessing zakat distribution schemes to align more closely with the principles of *maqasid al-shariah*, which emphasize the preservation of religion, life, intellect, lineage, and property (Rahman et al., 2025). Ensuring that zakat programs address these holistic objectives can enhance both their spiritual legitimacy and developmental effectiveness. In this regard, zakat institutions serve not only as redistributors of wealth but also as facilitators of human development, bridging religious obligations with socioeconomic empowerment. Overall, the evidence suggests that zakat institutions are crucial for advancing poverty alleviation and community empowerment when managed effectively, innovatively, and in accordance with Islamic ethical principles.

Zakat Institution and Sustainable Development

Zakat institutions have increasingly been recognized as pivotal actors in advancing sustainable development, particularly within the context of OIC member countries. By redistributing wealth and mobilizing resources for people experiencing poverty, zakat contributes to poverty alleviation while simultaneously promoting broader welfare, human capital development, and shared prosperity (Robbana et al., 2023). These outcomes align closely with the economic and social dimensions of sustainable development, reinforcing the role of zakat as both a faith-based obligation and a policy instrument for addressing persistent socioeconomic inequalities. The evidence suggests that zakat has the potential to move beyond immediate relief efforts to foster structural change in economic development.

The efficiency and governance of zakat institutions are crucial to maximizing their impact on achieving the Sustainable Development Goals (SDGs). In the Indonesian context, comparative analyses using efficiency models such as Data Envelopment Analysis (DEA) and Free Disposal Hull (FDH) reveal that government-managed zakat institutions demonstrate relatively higher efficiency, thereby enhancing their potential to deliver developmental outcomes (Ryandono et al., 2023). Efficient governance allocates zakat resources judiciously and fosters long-term projects such as education, healthcare, and entrepreneurship, which are essential for sustainable development. These findings underscore the need to enhance institutional performance to realize the developmental potential of zakat.

Innovative zakat-based initiatives also illustrate the contribution of zakat institutions to sustainable development. The Ummah Economic Development Zone (ZPEU) in Malaysia serves as a model of how zakat can be integrated into community development programs that focus on economic sustainability, job creation, and human capital enhancement (Majid et al., 2024). By integrating zakat into structural projects, the ZPEU demonstrates its capacity to enhance economic resilience in alignment with the Sustainable Development Goals, thereby underscoring zakat's adaptability as both a social finance instrument and a catalyst for sustainable economic systems.

In Indonesia, the integration of zakat into efforts to achieve the SDGs has yielded tangible results. Studies indicate that aligning zakat with Islamic finance and SDG targets has significantly increased zakat collection, reflecting greater public trust and participation (Asyifa et al., 2024). This integration not only mobilizes additional resources for poverty alleviation but also enables zakat institutions to address cross-cutting development challenges such as education, gender equity, and environmental sustainability. The evidence demonstrates that zakat can be a viable tool for financing sustainable development, complementing state and international efforts in achieving the SDGs.

Nonetheless, the effectiveness of zakat in advancing sustainable development remains contingent on several critical factors, including the scale of zakat collection, managerial capacity, and the alignment of distribution mechanisms with SDG priorities. As noted in prior analyses, while zakat shows significant potential, its contribution to the SDGs will depend on improving efficiency, transparency, and accountability in management (Haji-Othman et al., 2021). Furthermore, there is a need for more empirical research that directly measures the impact of zakat programs on specific SDG indicators. Strengthening evidence-based policymaking will ensure that zakat institutions are not only charitable organizations but also strategic partners in the global pursuit of sustainable development.

Zakat Institution and Poverty Alleviation

Zakat institutions have emerged as vital mechanisms for addressing poverty by channelling obligatory almsgiving into structured welfare and development programs. By adopting innovative approaches such as Consumer-Centric Knowledge Management (CCKM), zakat institutions are increasingly positioning the poor and needy as primary stakeholders in their programs (Hussain, 2014). This paradigm shift ensures that zakat funds are not only distributed as temporary relief but also used to address the root causes of poverty through knowledge sharing, empowerment, and targeted interventions. Such approaches strengthen the institutional framework of zakat and enhance its effectiveness in combating deprivation.

The role of zakat in reducing poverty and narrowing income inequality has been well-documented, particularly in Malaysia, where zakat distribution is closely linked to the principles of Maqasid al-Shari'ah (Husin et al., 2020). By prioritizing basic human needs such as food, education, and healthcare, zakat institutions directly contribute to lifting individuals and families out of poverty. This alignment of zakat practices with Shari'ah objectives not only ensures religious compliance but also maximizes the socioeconomic outcomes of zakat distribution, underscoring its dual role as both a spiritual and developmental instrument.

Practical initiatives highlight the potential of zakat institutions to transform poverty alleviation strategies into sustainable community development. For example, the Ummah Economic Development Zone (ZPEU) in Malaysia integrates zakat distribution with agro-economic projects such as smart paddy farming to empower recipients and foster self-reliance (Majid et al., 2024). Such initiatives go beyond consumptive assistance by promoting productive use of zakat, enabling recipients to generate income, enhance food security, and contribute to long-term economic sustainability. This demonstrates how zakat institutions can act as catalysts for structural poverty reduction by creating livelihood opportunities.

Empirical evidence also supports the effectiveness of zakat in alleviating poverty in vulnerable contexts, such as those following disasters. In Indonesia, the empowerment of microenterprises through productive zakat has been demonstrated to enhance the welfare of disaster-affected communities (Arifin & Anwar, 2021). However, challenges remain, including knowledge management gaps and the need for stronger collaborations between zakat institutions and external partners to maximize impact (Hussain, 2014). Addressing these challenges is crucial to ensuring that zakat continues to play a vital role in alleviating poverty, particularly in fragile and high-risk contexts.

At a global level, zakat holds immense potential in eradicating poverty due to the large population of Muslims worldwide who are obligated to contribute (Al-Banna & Michael, 2015). Research confirms that zakat is an effective instrument for equitable wealth distribution, reducing socioeconomic disparities, and supporting long-term poverty alleviation (Mongkito et al., 2025). Nevertheless, realizing this global potential requires strengthening zakat governance, enhancing collection mechanisms, and integrating zakat into broader poverty alleviation strategies. By doing so, zakat institutions can bridge the gap between faith-based obligations and developmental needs, positioning zakat as a powerful driver of poverty eradication at both national and international levels.

Zakat Institution and Poverty Alleviation Strategies

Zakat institutions serve as the primary mechanism for mobilizing Islamic social finance to address poverty, functioning as central entities in the collection and strategic distribution of zakat funds. Their effectiveness is closely tied to the poverty alleviation strategies they adopt, which increasingly emphasize long-term economic empowerment over traditional, short-term charitable assistance. Practical examples of such approaches include the Ummah Economic Development Zone (ZPEU) in Malaysia, which integrates modern technology and strategic partnerships to implement agro-economic initiatives such as smart paddy farming. These initiatives not only promote financial independence among zakat recipients but also align with national development goals and specific Sustainable Development Goals (SDGs), notably SDG 1 (No Poverty) and SDG 2 (Zero Hunger) (Abdul Majid et al., 2024). Similarly, the Center for Zakat Management (CZM) in Bangladesh has developed a structured model that combines zakat and waqf funds to support the socioeconomic upliftment of people with low incomes

and those who are extremely poor, demonstrating how zakat institutions can extend their impact through integrated Islamic social finance tools (Miah, 2019).

Recent developments also highlight a growing shift toward evidence-based fund distribution, as seen in the application of the Data Envelopment Analysis–Resource Allocation Model (DEA-RAM), which optimizes zakat allocation among eligible recipients to enhance socioeconomic outcomes (Sarasi et al., 2019). These innovative methods reflect a strategic evolution in how zakat is managed—moving from mere disbursement to targeted investment in capacity-building programs such as capital grants, micro-loans, and entrepreneurship training. In Malaysia, this shift is supported by a commitment to the principles of Maqasid al-Shari’ah and national poverty eradication agendas, which guide zakat institutions to prioritize the hardcore poor, the poor, and travelers (ibn sabil) in their distribution policies (Abdullah & Saad, 2014).

While these initiatives underscore the strong functional link between zakat institutions and poverty alleviation, the connection to comprehensive sustainable development frameworks remains largely implicit. The reviewed literature does not explicitly define zakat institutions within the broader SDG discourse. Nevertheless, the outcomes of their programs—such as improved livelihoods, economic resilience, and enhanced social inclusion—mirror the core objectives of sustainable development. Thus, it can be inferred that zakat institutions contribute indirectly but significantly to sustainable development by implementing impactful, empowerment-oriented poverty alleviation strategies. Their evolving role highlights the untapped potential of Islamic social finance to serve not only as a religious obligation but also as a viable mechanism for achieving inclusive and sustainable socio-economic transformation.

Topic Experts

Laily Nur Asyifa's research demonstrates how transparent and accountable institutional practices can enhance zakat mobilization, reduce poverty, and strengthen socioeconomic resilience, particularly in Indonesia (Asyifa, Fuadi, Zaenal, & Saekhu, 2024). Her emphasis on zakat's potential to address multidimensional poverty through education, healthcare, and economic opportunities links it to the SDGs. Her findings suggest that zakat should be seen as both a religious responsibility and a supplement to government aid, requiring digitisation and administrative reforms to be effective. Asyifa also emphasizes how zakat provides both short-term relief and long-term human capital development, helping people meet SDG goals such as "No Poverty" and "Decent Work and Economic Growth." She believes that zakat may promote inclusive growth and institutionalized development by increasing cooperation between zakat organizations, government agencies, and commercial actors. Most of her work demonstrates that zakat is a spiritual duty and a means to transform society through national and global development funds.

Muhammad Hasbi Zaenal's scholarship positions zakat as both a religious obligation and a strategic instrument for sustainable development, with his research gaining recognition through its focus on integrating zakat with the United Nations' Sustainable Development Goals (SDGs) (Zaenal, 2023; Zaenal & Huda, 2022). His contributions underscore zakat's capacity to tackle multidimensional poverty, mitigate inequality, and bolster socioeconomic resilience, thereby reconceptualizing Islamic social finance as a developmental instrument rather than a purely charitable endeavour. Zaenal offers empirical and theoretical insights into the adaptation of zakat institutions to contemporary concerns, such as income inequality and economic vulnerability, by integrating Islamic financial ethics with current global objectives. This forward-looking view illustrates how zakat can transform our perspective on long-term poverty reduction, making Zaenal a vital contributor to the growing conversation on Islamic finance and socioeconomic development.

Nasrul Fahmi Zaki has contributed to the discussion on zakat and sustainable development, notably in Indonesia, where zakat helps the poor and improves social welfare. Zaki's research, which has an h-index of 1 and growing citations, demonstrates how zakat can contribute to achieving the SDGs. His current research emphasizes how zakat institutions manage resources to reduce socioeconomic inequalities, enhance community welfare, and promote sustainable development (Zaki, 2022). Zaki contextualises zakat within sustainable development to reveal its institutional efficacy in fund management, transparency, and connection with global development goals. This perspective reinforces the idea that zakat may support long-term development strategies when

employed in national and international policy settings (Zaki & Rahman, 2023). Zaki is new to academia, yet his work has substantial theoretical and practical consequences for policymakers and zakat organisations. It proposes that enhancing governance, accountability, and strategic alignment with the SDGs could make zakat more effective at altering society and the economy. His research emphasizes the role of Islamic social finance in addressing contemporary poverty and promoting equitable and sustainable development in emerging economies.

In conclusion, Laily Nur Asyifa, Muhammad Hasbi Zaenal, and their contemporaries demonstrate that zakat is a spiritual duty and a powerful tool for combating poverty and promoting sustainable development. Their research shows that effective governance, institutional improvements, and integration with global programs, such as the SDGs, can make zakat a powerful socioeconomic empowerment tool. These contributions strengthen zakat as both a religious practice and a modern financial management method that can enhance growth and stability.

Theme

The results from the emerging themes reveal a clear academic focus on integrating Zakat with sustainable development, utilizing Maqasid al-Shari'ah in Zakat management, and adapting global poverty reduction strategies, particularly those from China, within Islamic finance frameworks. The repeated appearance of these themes in the literature underscores the evolving role of Zakat as both a religious obligation and a vital social and economic instrument in global development. One common theme in the literature is the role of Zakat in supporting the Sustainable Development Goals (SDGs), particularly in addressing poverty, hunger, and inequality in Muslim-majority countries. Zakat is considered a reliable funding source that can support state welfare systems and development efforts. Researchers suggest that integrating Zakat into national development plans could accelerate the achievement of the Sustainable Development Goals (SDGs), particularly in areas related to social welfare and economic justice. (Ahmed, 2019; Fuadi, 2020).

Additionally, combining Zakat with other forms of Islamic finance, such as waqf and sukuk, provides a means to create resilient economic systems that promote long-term sustainability (Abdullah & Ashraf, 2021). Another key theme is the use of Maqasid al-Shari'ah in managing Zakat. This approach ensures that Zakat distribution and governance align with the goals of Islamic law. By tying Zakat practices to principles of justice, fairness, and social welfare, organizations can improve both their efficiency and legitimacy. Research indicates that Zakat institutions guided by Maqasid al-Shari'ah not only build greater trust with donors but also have a more substantial community impact, as their work is viewed as ethically sound and socially fair (Dusuki & Bouheraoua, 2019; Hassan & Ali, 2020). This connection enables Zakat to transcend its role in fulfilling religious duties and become a powerful tool for economic empowerment.

Another emerging trend involves adapting China's poverty reduction strategies to Zakat-based models. China's focused approach to poverty reduction, which emphasizes data-driven beneficiary identification, localized solutions, and ongoing monitoring, has garnered interest from researchers examining the potential of Zakat in combating poverty. By incorporating aspects of these methods, Zakat institutions can enhance effectiveness, minimize waste, and ensure that aid reaches those who need it most (Chen & Ravallion, 2021; Fuadi, 2020). This exchange of ideas across countries shows a growing awareness that Islamic finance can learn from global best practices while staying true to its religious and cultural roots.

In summary, the consistency of these themes creates a strong and expanding body of knowledge that frames Zakat not just as a charitable act but as an organized mechanism for achieving social and economic change. By connecting Zakat to SDGs, grounding it in Maqasid al-Shari'ah principles, and adapting effective poverty alleviation strategies, researchers uncover ways for Zakat to become a vital part of sustainable development discussions at both national and global levels.

CONCLUSION

This review highlights the consistent themes emerging from the discussion on Zakat, focusing on its role in promoting Sustainable Development Goals (SDGs), the integration of Maqasid al-Shari'ah in Zakat management, and a comparison of China's poverty alleviation strategies for potential use in Zakat institutions. The key findings reveal that Zakat functions not only as a religious obligation but also as a powerful social and

economic tool, addressing poverty, inequality, and welfare issues in Muslim societies. Researchers have demonstrated that aligning Zakat practices with global development agendas, such as the SDGs, can help accelerate efforts to eliminate poverty and support sustainable growth (Abdullah & Suhaib, 2011; Fuadi & Nasrul, 2022). Furthermore, applying Maqasid al-Shari'ah principles in Zakat management highlights the need for distribution methods that are ethical, transparent, and effective, which improves both institutional credibility and donor trust (Abdullah & Sapiei, 2018). Examining China's poverty alleviation strategies offers a comparative perspective, suggesting that successful practices from non-Islamic contexts can inform innovative Zakat models tailored to local socioeconomic conditions (Wang & Sun, 2020).

From a theoretical standpoint, these findings contribute to the growing body of literature that situates Zakat within the broader context of Islamic social finance and sustainable development. They help develop theories that connect traditional Islamic charitable practices with modern development concepts, especially the SDGs. Moreover, incorporating Maqasid al-Shari'ah into Zakat practices highlights the importance of aligning Islamic law with social and economic justice, providing a guiding framework for sustainable poverty alleviation models.

Practically, these findings stress the need to strengthen Zakat institutions as crucial players in both national and global development agendas. Zakat can be used as a sustainable financial resource to support government initiatives aimed at reducing poverty, ensuring food security, and promoting economic empowerment. Learning from China's poverty alleviation models demonstrates the practical benefits of applying ideas from different cultures, where strategies such as targeted aid, localized programs, and capacity-building can enhance the efficiency of Zakat distribution. Despite these contributions, the study has some limitations. Much of the current research is either conceptual or normative, with little empirical evidence on the measurable effects of Zakat on SDGs and long-term poverty alleviation results. The differences between Islamic and non-Islamic societies pose challenges to directly applying external models, such as those from China, without considering cultural, religious, and institutional factors. Additionally, the fragmented nature of Zakat administration across countries makes it difficult to generalize the findings.

Future research should address these gaps by using empirical methods to assess the actual socioeconomic impact of Zakat in various contexts. Comparative studies across different Muslim-majority countries could offer deeper insights into best practices for governance and effective distribution. Additionally, incorporating digital technologies and fintech into Zakat collection and distribution systems is a promising area for exploration, especially for improving transparency and efficiency. Researchers should also examine the long-term sustainability of Zakat-funded programs and their capacity to complement or replace state welfare initiatives.

In conclusion, Zakat remains an essential tool of Islamic social finance with significant potential to aid in poverty alleviation and sustainable development. By managing it according to the principles of Maqasid al-Shari'ah, aligning with the SDGs, and learning from global poverty alleviation strategies, Zakat institutions can play a key role in fostering inclusive and sustainable socioeconomic development.

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