

THE ROLE OF ZAKAT FOR POVERTY ALLEVIATION IN INDONESIA : BIBLIOGRAPHIC STUDY

Zainal Alim Adiwijaya^{1*}; Rita Rosalina²

Faculty of Economics and Business, Universitas Islam Sultan Agung, Indonesia^{1,2}

Email : zaenal@unissula.ac.id¹; ritar@unissula.ac.id²

ABSTRACT

Poverty is one of the main problems that occurs in developing countries, including Indonesia. This research tries to describe poverty alleviation in developing countries through the role of zakat from Scopus-indexed journals and accredited journals in Indonesia that represent rural areas in Indonesia. Samples were obtained from 10 articles discussing zakat for poverty alleviation. The author classifies these articles based on research topics, methods, and models. The topic of zakat antecedents is a topic that has been widely studied. The analytical method and modified Jones accrual model are the most popular models used because this model is considered the most appropriate for measuring the role of zakat in poverty alleviation compared to other models. Through zakat, it is expected that the economy will develop further, and the problem of poverty can gradually be resolved.

Keywords : Zakat; Poverty Alleviation; Rural Areas; Analytical Method

ABSTRAK

Kemiskinan merupakan salah satu permasalahan utama yang terjadi di negara-negara berkembang, termasuk Indonesia. Penelitian ini mencoba mendeskripsikan upaya penanggulangan kemiskinan di negara-negara berkembang melalui peran zakat dari jurnal-jurnal terindeks Scopus dan jurnal terakreditasi di Indonesia yang mewakili wilayah pedesaan di Indonesia. Sampel penelitian diperoleh dari 10 artikel yang membahas zakat untuk penanggulangan kemiskinan. Penulis mengklasifikasikan artikel-artikel tersebut berdasarkan topik penelitian, metode, dan model. Topik anteseden zakat merupakan topik yang telah banyak diteliti. Metode analisis dan model akrual Jones yang dimodifikasi merupakan model yang paling populer digunakan karena model ini dianggap paling tepat untuk mengukur peran zakat dalam penanggulangan kemiskinan dibandingkan model lainnya. Melalui zakat, diharapkan perekonomian akan semakin berkembang dan permasalahan kemiskinan dapat teratasi secara bertahap.

Kata Kunci : Zakat; Penanggulangan Kemiskinan; Wilayah Pedesaan; Metode Analisis

INTRODUCTION

In a world like today, poverty is still a major issue, including in Indonesia (Asra, 2000; Auwalin, 2009; Kartiasih & Pribadi, 2020; Hill, 2021). Even though day by day, the governments of developing countries are continuing to improve their economic efforts, poverty is still a big problem. To date, there is no effective solution to solve this problem. According to Fauzan et al. (2020), *poverty* is defined as a person's failure to meet different thresholds across countries or the inability to meet minimum standards of basic needs, including food and non-food needs. However, poverty is a complex and multidimensional problem (Taruno, 2019). Poverty is a lack of income and the absence of basic needs, education, and health (Ahmad & Ludlow, 1989; The World Bank, 2001). Groups of people who suffer from poverty are usually

called poor or disadvantaged people, while groups of people who have better economic conditions compared to poor people are called rich. Unfortunately, there is a big contrast between poor people and rich people in Indonesia, which causes a gap that creates distance between the two groups. Furthermore, in countries that are predominantly Muslim, many of the population still live in poverty (Saatçioğlu et al., 2016).

According to Nazamul Hoque et al. (2015), the cause of poverty in a poor country is not a lack of resources but a lack of enough good entrepreneurs (Gupta & Srinivasan, 1992; Hoque et al., 2014). According to Sadri (2010), entrepreneurship is the cause and effect of economic growth, technological progress, and innovation, as well as in order to establish broad relationships. Indeed, poverty depends on resources, population size, economic and social policies and the type of economic activity carried out (Dogarawa, 2009). Empirical studies reveal that the problems faced by Muslim countries are chronic absolute poverty, high unemployment, inequality in income distribution, low levels of productivity in the primary sector, increasing inequality in living standards, reduced provision of optimal public facilities (education and health), and worsening balance of payments. The worst thing is foreign debt and the weakening of institutional structures, value systems and customs, which are increasingly fading due to external influences (Affandi & Astuti, 2014). According to Nazamul Hoque et al. (2015), the cause of the high poverty rate in Muslim-majority countries compared to non-Muslim countries is very natural because the majority of Muslim countries are former colonies of colonial Western countries, which resulted in a national economy. This is evidenced by the unequal distribution of resources and the large gap between poor and rich people (Affandi & Astuti, 2014). Indeed, poverty in the Muslim world results from many factors, of which the lack of effective policies and strategies to develop entrepreneurship is one of the key factors (N. Hoque et al., 2014; Harahap, 2018). Furthermore, due to improper distribution of resources, poverty exists in general and the Islamic world in particular. The world's resources are enough to satisfy everyone's needs, but the world's resources are not enough to satisfy one person's greed.

In order to overcome poverty, efforts are needed, not only from the government but, more importantly, from every individual in Indonesia. No matter how hard the government tries to reduce the amount of poverty, if each individual does not have a sense of mutual care and a high sense of belonging, it is difficult to overcome poverty quickly. The Indonesian government has implemented several programs to alleviate poverty, such as Direct Cash Assistance Program (BLT), rice for the poor (Raskin), health cards, smart cards, joint business groups (KUBE) and other productive programs. This program provides fresh money to poor people monthly. However, the program turned out to be ineffective in reducing poverty. This is because it causes

dependency for some people and makes it difficult to develop. Thus, alternative ways are needed to alleviate poverty in Indonesia. An alternative solution to poverty in Indonesia has been explained in Islam: zakat (Nazamul Hoque et al., 2015; Furqani et al., 2018; Choiriyah et al., 2020; Rini et al., 2020). *Zakat* is a business that depends on the government and individual concerns. The role of zakat in life is also in its implementation not only as an alleviation of poverty but also as a basis for improving and balancing human life (Abdullah et al., 2015; Aziz & Mohamad, 2016; Ayuniyyah et al., 2018) so that Zakat can be an effective alternative in alleviating poverty in Indonesia.

There is much research on Zakat in poverty alleviation. The increasing amount of poverty yearly has motivated several researchers to look more closely at this case. It also motivates Indonesian researchers to evaluate poverty alleviation programs in Indonesia and measure the effectiveness of Zakat in reducing poverty. Thus, it also motivates the author to observe more research on Zakat in poverty alleviation in a bibliographic article. This research was also motivated by the research of Hesford et al. (2006), who also wrote bibliographic articles on accounting and management. This research uses 10 journals that are nationally accredited and indexed in Scopus. The approach in this research is to map the field and analyze society. The author uses the approach above to analyze Zakat's role in alleviating poverty in Indonesia over the last 10 years. The author explains and concludes the results of research conducted by several researchers in the journal obtained. The contribution of this research is to provide a history of Zakat in Indonesia and efforts to eradicate poverty so that this research can become a reference in the literature for future research in the same field. Second, this research is expected to provide insight for future researchers to evaluate and analyze more variables, topics, or research methods.

LITERATURE REVIEW

Zakat

Zakat is one of the pillars of Islam, namely the third pillar of Islam. According to linguistic terms, zakat is defined as cleansing and developing. Zakat means blessing, clean, good and increasing (Saad & Foori, 2020). Zakat can also be interpreted as self-cleansing obtained after the obligation to pay zakat (Utami, 2020). Therefore, property given out for zakat will help purify the human soul from selfishness, stinginess, and love of wealth.

Meanwhile, in the language, zakat comes from the word "zaka", which means blessing, growing, holy, clean, and good (Wasilah & Nurhayati, 2005). According to Islamic law, zakat is defined as assets issued as an obligation to the property or body of the person concerned in a special (certain) manner. Meanwhile, according to terminology, zakat means giving out part of assets according to special requirements to be given to certain groups (*mustahik*) with certain

conditions (Hafidhuddin, 2002a). Zakat is also a social and humanitarian practice that develops according to human development (Meerangani, 2019). From the many definitions above, zakat has a very important meaning and is an obligatory act of worship like prayer, fasting and Hajj. *Zakat* is also an instrument that can build the economy; therefore, zakat must be implemented.

Poverty

Poverty in Indonesia is a serious problem. With abundant natural wealth and lots of resources, it would be a shame if poverty continued to exist. Poverty can be defined as a situation or condition with a shortage, especially a lack of basic things such as food, clothing, shelter, and other items related to a person's quality of life. According to the Big Indonesian Dictionary (KBBI), poverty is a state of complete deprivation. Meanwhile, according to Banks et al. (2017), poverty is a situation where there are weak sources of income in society to meet their economic and living needs. Poverty can also mean not having access to work and education or things that can alleviate the problem of poverty and gain the respect one deserves as a citizen.

The role of zakat in alleviating poverty

Zakat is essentially an instrument that can build the Muslim economy, which can also be used to alleviate poverty in Indonesia. With the potential of Indonesia, which has the largest Muslim population in the world, zakat's function should be maximized so that it can be used to alleviate poverty in Indonesia. The role of zakat in alleviating poverty cannot be doubted. However, people, in general, usually only know that the main purpose of zakat is to alleviate poverty and help the poor without knowing the clear picture (Widyatama et al., 2020).

What happens in life is that the function of zakat is not just to alleviate poverty. However, it can also be used to overcome other problems in society, including helping countries with most Muslims to unite with their loyalty to Islam to alleviate the issues that occur in that country. So, in its application, good zakat management is needed so that zakat can be productive. It can help the community's economy, open employment opportunities, improve the quality of human resources, and other benefits. That poverty will slowly be resolved with this productive zakat through good management.

RESEARCH METHOD

Method is a method of work that can be used to obtain something. While the research method can be interpreted as a work procedure in the research process, both in searching for data or disclosing existing phenomena (Zulkarnaen, W., et al., 2020). The method used in this research is "field charting," which Hesford et al. (2006) improved. In this research, the author selected several articles about the role of Zakat in poverty alleviation, which were then grouped based on topic, research method, and discipline. The selection of this journal is by accredited

journals both nationally and internationally. Second, the journal can be accessed online. The author chooses journals structurally and systematically. Third, the author only chooses articles correlating with Zakat in poverty alleviation, as mentioned in Table 1.

RESULTS AND DISCUSSION

Zakat is one of the most important pillars of Islam. The role of zakat is also felt to be very large, including the role of zakat in alleviating poverty is something that cannot be denied. Furthermore, Wahab and Rahman (2011) stated that the main aim of zakat, achieving socio-economic justice, will provide opportunities for the wider community to develop themselves. Widyatama et al. (2020) also stated that zakat has a fundamental aim: to resolve all kinds of social problems, including poverty, unemployment, and so on. Meanwhile, according to the Islamic view, poverty is something that endangers faith, morals, family, and so on. Islam also says poverty is a disaster that must be overcome (Hayati, 2015; Ajeng et al., 2015). Some opinions state that one of the things that causes poverty in a country is not simply a lack of resources but could also be due to a lack of sufficient numbers of good entrepreneurs (Gupta & Srinivasan, 1992; Hoque et al., 2014). Therefore, it is through zakat that poverty can be overcome. Zakat plays a very large role in distributing wealth and income in Muslim communities (Pramanik, 1993). The role of zakat in alleviating poverty is through productive zakat. The zakat that has been collected is used to provide revolving business capital or a productive economy aimed at *mustahik*, so the benefits of zakat are certainly very large. The function of zakat here is to make a zakat recipient an entrepreneur. Entrepreneurs are referred to as a production factor Glancey & McQuaid (2000) and a tool for growing the economy (Doran et al., 2018) because a country's economic development can be accelerated by the activities of a quality entrepreneur (Matlay, 2005). Through zakat, which is used as business capital, it can open employment opportunities and make life more fulfilling, and the economy is also expected to develop further. So that the problem of poverty will be resolved little by little.

Many studies have proven that zakat can alleviate poverty. One of them is research conducted by Nurwahyuni (2016), which analyzed and evaluated the performance of *Dompot Dhuafa* as a zakat manager in utilizing zakat to reduce poverty by using the Headcount ratio to determine the number of poor individuals/families, poverty gap ratio, income gap ratio to measure the depth of poverty; cent index, foster, Greer and Thorbecke (FGT) index, to measure the severity of poverty as well as 50 *mustahik* who were randomly selected. The results state that zakat can reduce the number of low-income families from 84% to 74%. Research conducted by I. S. Beik & Arsyianti (2015), Ayuniyyah et al. (2018) and Choiriyah et al. (2020), which used a quantitative approach, with the CIBEST model stated that the income of *mustahik* households after receiving productive zakat fund assistance experienced significant change, this

concludes that zakat, *infaq*, and *shadaqah*, especially zakat, are pillars of Islam which are an obligation for Muslims who can pay them. Zakat is a potential fund to advance the general welfare of society. These studies prove that zakat plays a major role in alleviating poverty.

Many work programs have been carried out in Indonesia by the Ministry of Social Affairs and other ministries to alleviate poverty. The results of many programs carried out for decades in Indonesia have yet to significantly reduce the number of poor people in Indonesia yearly. In reality, some people who experience poverty problems will still experience poverty even if they are given direct cash assistance, poor rice or other consumer assistance. People who experience difficulties meeting life's needs will develop more if they are empowered to stand on their own. This form of community empowerment can be carried out by providing productive capital, entrepreneurship training and business assistance until it is successful. Underprivileged communities who are empowered through providing business capital need business assistance until it is successful because, in its implementation, most people have complications that are not conducive and cannot run it regularly. These conditions include several things, such as low education, less nutritious food, and weak daily character formation. Assistance from poverty alleviation managers is needed so that their inability to rise from poverty can be helped. Entrepreneurship training and mentoring until success is the best way to develop productive capital given to poor people.

The role of zakat in alleviating poverty is, of course, very large. Therefore, the management of zakat must also be correct so that zakat can be allocated well so that it can be truly beneficial. Hafidhuddin (2002) believes that zakat is the only worship with expert officers to manage it. Zakat management is also regulated in Law No. 38 of 1999; there are two types of zakat organizations: the Amil Zakat Agency and the Amil Zakat Institution (Hafidhuddin, 2002b). The management of zakat, regulated in this law, means that collecting zakat is the government's authority. With intervention from the government, it is hoped that the value of the zakat collected can be maximized, and the zakat distribution system will also be maximized. So that the benefits can be felt, both for givers and recipients of zakat, it has been explained in the Qur'an that an expert must also manage zakat. The Qur'an understands this, so that amil zakat is also appreciated for its services and designated as a group of zakat recipients.

Furthermore, the actual function of zakat is not just to alleviate poverty. However, it can also be used to overcome other problems in society. Another role of zakat includes helping countries where the majority of Muslims are united by their loyalty to Islam to help with problems in that country.

CONCLUSION

This study provides an understanding that zakat is one of the things that can solve the problem of poverty in Indonesia. Several articles were selected from the first accredited journals, both nationally and internationally, and then analyzed to prove that poverty in Indonesia is a big problem that needs to be addressed and monitored. Both the state and religion consider poverty to be something that needs to be eliminated. Therefore, Indonesia, as a country with the largest Muslim majority in the world, should utilize zakat to alleviate poverty in Indonesia. Productively implementing zakat will create business capital, which is expected to open up employment opportunities and make life more fulfilling, and the economy is also expected to develop further so that the problem of poverty will be resolved little by little.

Productive implementation of zakat through empowering poor people to become self-empowered is the key to developing and continuing to hone themselves to reach the highest level. Empowering poor communities through productive capital must be complemented by good entrepreneurial provision and business assistance until they are self-empowered. Poor people usually have poor equipment, such as low education, poor nutrition and poor character, so help through mentoring, character building, and self-empowerment are important factors for alleviating poverty in Indonesia.

REFERENCES

- Abdullah, N., Derus, A. M., & Al-Malkawi, H. A. N. (2015). The effectiveness of zakat in alleviating poverty and inequalities a measurement using a newly developed technique. *Humanomics*, 31(3), 314–329. <https://doi.org/10.1108/H-02-2014-0016>
- Affandi, A., & Astuti, D. P. (2014). Dynamic model of Ibn Khaldun theory on poverty; Empirical analysis on poverty in majority and minority Muslim populations after the financial crisis. *Humanomics*, 30(2), 136–161.
- Ahmad, E., & Ludlow, S. (1989). Poverty, inequality and growth in Pakistan. *Pakistan Development Review*, 28(4 Part II), 831–850.
- Asra, A. (2000). Poverty and inequality in Indonesia: Estimates, decomposition and key issues. *Journal of the Asia Pacific Economy*, 5(1–2), 91–111. <https://doi.org/10.1080/13547860008540785>
- Auwalin, I. (2009). Halving Poverty in Indonesia. *Journal of Indonesian Economy and Business*, 24(3), 337–346. <https://doi.org/10.22146/JIEB.6311>
- Ayuniyyah, Q., Pramanik, A. H., Saad, N. M., & Ariffin, M. I. (2018). Zakat for Poverty Alleviation and Income Inequality Reduction. *Journal of Islamic Monetary Economics and Finance*, 4(1), 85–100. <https://doi.org/10.21098/jimf.v4i1.767>
- Aziz, M. N., & Mohamad, O. Bin. (2016). Islamic social business to alleviate poverty and social inequality. *International Journal of Social Economics International Journal of Educational Management Iss On the Horizon*, 43(6). <http://dx.doi.org/10.1108/03068299110143436%5Cnhttp://%5Cnhttp://dx.doi.org/10.1108/10748121211272452>
- Banks, L. M., Kuper, H., & Polack, S. (2017). Poverty and disability in low-And middleincome countries: A systematic review. *PLoS ONE*, 12(12), 1–19. <https://doi.org/10.1371/journal.pone.0189996>
- Beik, I. S., & Arsyianti, L. D. (2015). Construction Of CIBEST Model as Measurement of Poverty and Welfare Indices From Islamic Perspective. *Al-Iqtishad: Jurnal Ilmu Ekonomi*

- Syariah*, 7(1), 87–104. <https://doi.org/10.15408/aiq.v7i1.1361>
- Choiriyah, E. A. N., Kafi, A., Hikmah, I. F., & Indrawan, I. W. (2020). Zakat and Poverty Alleviation in Indonesia: a Panel Analysis At Provincial Level. *Journal of Islamic Monetary Economics and Finance*, 6(4), 811–832. <https://doi.org/10.21098/jimf.v6i4.1122>
- Dogarawa, A. B. D. (2009). Poverty Alleviation through Zakah and Waqf Institutions: A Case for the Muslim Ummah in Ghana. *SSRN Electronic Journal*, 23191. <https://doi.org/10.2139/ssrn.1622122>
- Doran, J., McCarthy, N., & O'Connor, M. (2018). The role of entrepreneurship in stimulating economic growth in developed and developing countries. *Cogent Economics and Finance*, 6(1), 1–14. <https://doi.org/10.1080/23322039.2018.1442093>
- Fauzan, I. F., Firdaus, M., & Sahara, S. (2020). Regional financial inclusion and poverty: Evidence from Indonesia. *Economic Journal of Emerging Markets*, 12(1), 25–38. <https://doi.org/10.20885/ejem.vol12.iss1.art3>
- Furqani, H., Mulyany, R., & Yunus, F. (2018). Zakat for Economic Empowerment (Analyzing the Models, Strategy and Implications of Zakat Productive Program in Baitul Mal Aceh and Baznas Indonesia). *Iqtishadia*, 11(2), 391. <https://doi.org/10.21043/iqtishadia.v11i2.3973>
- Glancey, K. S., & McQuaid, R. W. (2000). *Entrepreneurial economics*. Palgrave.
- Gupta, G. B., & Srinivasan, N. P. (1992). *Entrepreneurial development*. Sultan Chand and Sons.
- Hafidhuddin. (2002a). *Zakat dalam Perekonomian Islam* (7th ed.). Gema Insani.
- Hafidhuddin, D. (2002b). *Zakat dalam Perekonomian Modern*. Gema Insani.
- Harahap, L. R. (2018). Zakat Fund As The Starting Point of Entrepreneurship in Order to Alleviate Poverty (SDGs Issue). *Global Review of Islamic Economics and Business*, 6(1), 063–074.
- Hayati, K. (2015). Zakat Potential As a Means To Overcome Poverty (a Study in Lampung). *Journal of Indonesian Economy and Business*, 26(2), 187–200. <https://doi.org/10.22146/jieb.6270>
- Hesford, J. W., Lee, S. H. (Sam), Van der Stede, W. A., & Young, S. M. (2006). Management Accounting: A Bibliographic Study. *Handbooks of Management Accounting Research*, 1, 3–26. [https://doi.org/10.1016/S1751-3243\(06\)01001-7](https://doi.org/10.1016/S1751-3243(06)01001-7)
- Hidayati, D. A. L. (2015). QUR'ANIC PERSPECTIVE ON POVERTY ALLEVIATION. *Lentera*, 19(2), 129–140.
- Hill, H. (2021). What's happened to poverty and inequality in indonesia over half a century? *Asian Development Review*, 38(1), 68–97. https://doi.org/10.1162/adev_a_00158
- Hoque, N., Mamun, A., & Mamun, A. (2014). Dynamics and traits of entrepreneurship: an Islamic approach. *World J Entrepreneurship. Manag Sustainable Development*, 3(2), 128–142.
- Hoque, Nazamul, Khan, M. A., & Mohammad, K. D. (2015). Poverty alleviation by Zakah in a transitional economy: a small business entrepreneurial framework. *Journal of Global Entrepreneurship Research*, 5(1). <https://doi.org/10.1186/s40497-015-0025-8>
- Matlay, H. (2005). Entrepreneurship education in UK business schools: Conceptual, contextual and policy considerations. *Journal of Small Business and Enterprise Development*, 12(4), 627–643. <https://doi.org/10.1108/14626000510628270>
- Meerangani, K. A. (2019). The Role of Zakat in Human Development. *SALAM: Jurnal Sosial Dan Budaya Syar-I*, 6(2), 141–154. <https://doi.org/10.15408/sjsbs.v6i2.11037>
- Pramanik, A. H. (1993). *Development and Distribution in Islam*. Pelanduk.
- Pribadi, W., & Kartiasih, F. (2020). Environmental Quality and Poverty Assessment in Indonesia. *Journal of Natural Resources and Environmental Management*, 10(1), 89–97. <https://doi.org/10.29244/jpsl.10.1.89-97>
- Rini, R., Fatimah, F., & Purwanti, A. (2020). Zakat and poverty: An Indonesian experience. *International Journal of Innovation, Creativity and Change*, 10(11), 759–770.
- Saad, A. Y. Q., & Foori, A. M. Al. (2020). Zakat and tax: A comparative study in Malaysia. *International Journal of Innovation, Creativity and Change*, 10(12), 140–151.

- Saatçioğlu, B., Sandikci, Ö., & Jafari, A. (2016). Poverty and socioeconomic injustice in Muslim geographies. *Islam, Marketing and Consumption: Critical Perspectives on the Intersections, 2016*, 61–80. <https://doi.org/10.4324/9781315797335>
- Sadri, A. (2010). Science-Driven Entrepreneurship in the Islamic World Keywords : Science , Entrepreneurship , Islam , History , Technology , Muslim . Introduction Contextual Background Our holy prophet Muhammad displayed remarkable social , political , economic , and mili. *International Journal of Information Science and Management Science-Driven, 8(1)(73–81)*.
- Taruno, H. T. (2019). Public Spending and Poverty Reduction in Indonesia: The Effects of Economic Growth and Public Spending on Poverty Reduction in Indonesia 2009-2018. *The Indonesian Journal of Planning and Development, 4(2)*, 49–56. <https://doi.org/10.14710/ijpd.4.2.49-56>
- The World Bank. (2001). World Development Report 2000/2001: Attacking Poverty, World Bank Report. In *Oxford University Press*. <http://documents.worldbank.org/curated/en/230351468332946759/pdf/226840WDR00PUB0ng0poverty0200002001.pdf%0Ahttp://openknowledge.worldbank.org/handle>
- Utami, S. (2020). the Law of Online Zakat Based on the Application Providing Easiness in Transaction of Zakat Payment. *Al-Bayyinah: Junal of Islamic Law, 4(2)*, 164–178. <https://doi.org/10.35673/al-bayyinah.v4i2.774>
- Wahab, N. ., & Rahman, A. (2011). A Framework to analyse the efficiency and governance of zakat institutions. *Islamic Accounting Bussiness, 2(1)*, 43–62.
- Wahyuni, I. N. (2016). The efficiency of national zakat organizations management using data envelopment analysis. *Journal of Islamic Economics Lariba, 2(1)*, 1–10. <https://doi.org/10.20885/jielariba.vol2.iss1.art1>
- Wasilah, & Nurhayati, S. (2005). *Akuntansi Syariah di Indonesia*. Salemba Empat.
- Widyatama, A., Baso, A. S., & Haq, F. (2020). The Other Side of Zakat in Poverty Reduction: A Phenomenology Study. *Iqtishadia, 13(1)*, 77. <https://doi.org/10.21043/iqtishadia.v13i1.5993>
- Zulkarnaen, W., Fitriani, I., & Yuningsih, N. (2020). Pengembangan Supply Chain Management Dalam Pengelolaan Distribusi Logistik Pemilu Yang Lebih Tepat Jenis, Tepat Jumlah Dan Tepat Waktu Berbasis Human Resources Competency Development Di KPU Jawa Barat. *Jurnal Ilmiah MEA (Manajemen, Ekonomi, & Akuntansi), 4(2)*, 222-243. <https://doi.org/10.31955/mea.vol4.iss2.pp222-243>.

TABLE

Table 1. Journal List

No	Journal	Title	Author(s)
1.	Humanomics	The effectiveness of zakat in alleviating poverty and inequalities	Abdullah, Derus & Al-Malkawi (2014)
2.	Iqtishodia Jurnal Ekonomi Syariah	Construction of Cibest Model as Measurement of Poverty and Welfare Indices from Islamic Perspective	Beik & Arsyianti (2015)
3.	Journal of Global Entrepreneurship Research	Poverty alleviation by Zakah in a transitional economy: a small business entrepreneurial framework	Hoque, Khan, & Mohammad (2015)
4.	International Journal of Social Economics	Islamic social business to alleviate poverty and social inequality	Aziz & Mohamad (2016)
5.	Journal of Islamic Accounting and Business Research	Determinants of zakah (Islamic tax) compliance behavior	Saad & Haniffa (2017)
6.	Global Review of Islamic Economics and Business	Zakat Fund As The Starting Point Of Entrepreneurship In Order To Alleviate Poverty	Harahap (2018)

7.	Iqtishadia : Jurnal of Islamic Economics and Business	Zakat for Economic Empowerment of The Poor in Indonesia: Models and Implications	<i>Furqani, Mulyany, Yunus (2018)</i>
8.	Journal of Islamic Monetary Economics and Finance	Zakat For Poverty Alleviation And Income Inequality Reduction: West Java, Indonesia	Ayuniyyah, Pramanik, Saad, Ariffin (2018)
9.	Journal of Islamic Monetary Economics and Finance	d Poverty Alleviation In Indonesia: A Panel Analysis At Provincial Level	Choiriyah, Kafi, Hikmah, & Indrawan (2020)
10.	International Journal of Innovation, Creativity and Change	Zakat and Poverty: An Indonesian Experience	Rini, Fatimah, Purwanti (2020)
