

## Zakat and Sustainable Development Goals (SDGs)

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### ABSTRACT

*This study aims to create a research map of Zakat and Sustainable Development Goals (SDGs) published in recognized Islamic economics and finance journals. Eighty-one research articles from Scopus (<https://scopus.com>) were used as the data source. The export data is then processed and analyzed with the R Biblioshiny application software to create a bibliometric map of evolution in the Zakat and SDGs of Islamic economics and finance research. The findings revealed that there is still little study on Zakat and SDGs, and further research is required. By country, Malaysia is the country that has the highest author correspondence. So based on these findings, the publication of research journals using the theme of Zakat and SDGs should be increased, especially concerning results and innovations in each country. During the research period, the authors who often investigate Zakat and SDGs, particularly Bhuiyan AB and Siwar C, regularly researched this issue. At the same time, the keywords Poverty, Zakat, and Islamic social finance are frequently used in studies on Zakat and SDGs.*

Keywords: Zakat, Sustainable Development Goals, SDGs, Bibliometric, R

### INTRODUCTION

The world today faces various dilemmas that come and go every day. For example, when the Covid-19 pandemic hits on a global scale, the World Bank predicts that in 2021, the number of people in extreme poverty could increase to 150 million. Before the pandemic, the extreme poverty rate was estimated to fall to 7.9% in 2020. Meanwhile, on a country scale, the Central Statistics Agency (BPS) released the results of the poor people in Indonesia survey in the March 2020 edition was 9.78 percent, up from the position in September 2019 of 9.22 percent. In total, the number of poor people in Indonesia increased to 26.42 million people. In other words, Indonesia's number of poor people increased by 1.63 million in September 2017.

The problem of poverty above is one of the many problems in the world. So concrete steps are needed to deal with and

resolve various existing issues. In the Islamic world, there is a system called Zakat. Zakat is a religious obligation in Islam to pay a portion of one's surplus wealth to specific beneficiaries each year. In addition, apart from taxes like a tax on land, a tax on agricultural goods, and others, zakat is the main source of revenue for Islamic nations (Shalih, 1965). According to Ariyani (2016), Zakat is regarded as an unique approach to the issues of socioeconomic disparity, and in particular poverty.

The concept of Zakat is very close to the Sustainable Development Goals (SDGs) promoted by world leaders as a global action, as stated in 17 goals aimed at eradicating poverty, reducing inequality, and protecting the environment. Noor & Pickup (2017) have addressed the fundamental similarity between Zakat and the SDGs. They state that the SDGs

represent Islamic values, particularly shariah law objectives. Then, Noor & Pickup (2017) elaborate in their discussion that the SDGs of zero poverty, no hunger, and inequality reduction are absolutely in line with Zakat principles. Furthermore, Ismail & Shaikh (2017) clarify the fundamental role of Zakat in achieving the SDGs, which include eradicating poverty and hunger, promoting global health and well-being, improving quality education, decent work, and economic growth, and reducing income inequality.

In the period covered by this paper, October 2022, Additionally, 81 document types of research papers are the subject of national and international research. This study discusses zakat and the Sustainable Development Goals (SDGs) research. The topic of Zakat and SDGs is presently being intensively used in scientific research to develop thoughts and concepts that may address challenges in Islamic economics and finance research, making this research engaging.

## LITERATURE REVIEW

Zakat is a system for distributing income from the wealthy to the needy that is supported by Islamic laws (Ali & Myles, 2010). As the third pillar of Islam, paying Zakat is obligatory for every Muslim who has fulfilled the qualification to purify their assets by distributing the Zakat from muzaki to mustahik. According to etymology, Zakat comes from the word Zakat, which has several meanings: sacred, growing, blessing, commendable, and developing (Mardhani, 2013). Zakat can purify a person from sin by fulfilling his obligation to pay Zakat, developing the reward and the person's wellbeing (Az-Zuhaili, 2011). According to Shara' terms, Zakat is issuing a certain asset to be given to those who have the right to receive it with terms that have been determined by Shara' (Sholihin, 2010).

As an obligation, Zakat can reduce the problem of inequality between income distribution and the improvement of social

life. One illustration shows that Zakat is one way to alleviate poverty is Zakat funds as capital for mustahik to establish a business (Harahap, 2018). It has close meaning to the Sustainable Development Goals (SDGs). The SDGs contain 17 goals along with 169 targets. The main ideas of these goals are concise aspirations to end poverty, pursue equity, and protect the Earth (UNDP; Panuluh & Fitri, 2015; Imaz & Sheinbaum, 2017).

Several earlier studies have attempted research on Zakat and the SDGs. For example, Suprayitno et al. (2017) examine the impact of Zakat on the human development program in Malaysia using the Autoregressive Distributed Lag (ARDL) bound testing approach. The research finding reveals that Zakat has a positive and significant influence on human development in five states in the short and long run. Interestingly, the Malaysian government uses zakat as a fiscal instrument applied by the government in terms of maintaining state financial income and expenditure. In particular, the zakat function implemented by the Malaysian government is to support economic prosperity and long-term human development.

In their research, Ahmed Shaikh & Ghafar Ismail (2017) investigate the potential of the Zakat institution to answer development issues, particularly in the Muslim world. According to the findings, Zakat may play an important role in achieving long-term development goals such as poverty, hunger, global health and well-being, excellent education, decent employment and economic growth, and income inequality. In another research conducted by Hudaefi et al., (2020) explore the degree to which the toilet construction project has benefited its recipients. The findings may validate the positivist view that health, water, and sanitation are correlated. In addition, the BAZNAS project in Kendal village may support efforts in promoting UNDP SDG 6.

Recent studies conducted by Sa'adah & Hasanah, (2021). Their research explains the common goals of Zakat and Sustainable Development Goals (SDGs) from the perspective of maqasid al-Sharia. The result, using the maqasid al-Sharia approach, the SDGs programs that are included in the level of urgent needs (daruriyyah) and following the purpose of Zakat take precedence in its implementation, such as the Mustahik Economic Empowerment Institute established by BAZNAS to improve the quality of life of mustahik.

DATA AND METHODOLOGY

Bibliometric mapping is a bibliometric research topic (Börner et al., 2003). The construction of the bibliometric map and the graphical representation of the map are two distinct bibliometric aspects. The most significant concern in the bibliometric literature has been the creation of bibliometric maps. The effect of differences in size similarity has been studied (Ahlgren et al., 2003), and it has been tested using various mapping techniques (Boyack et al., 2005).

The bibliometric's graphical representation received less attention. Even though some researchers take graphic representation issues seriously (Chen, 2003). Literature discussing bibliometric research contains research objects in the form of graphical representations processed and displayed by computer software. The metadata or data sources used in the R program data processing come from various documents examined with the theme of implementing Zakat and Sustainable Development Goals (SDGs). After processing, 81 articles were obtained related to the Zakat and Sustainable Development Goals (SDGs) theme.

RESULT AND DISCUSSION

Source

After processing through the R program, this study found seven types of documents out of a total of 81 papers namely; 46 document types of article journals, 3 document types of books, 10 document types of book chapters, 16 document types of conferences papers, 2 document types of conference reviews, 1 editorial document type, and finally the type of document in the form of a review of 3 pieces.

Table 1. Document Types

No	Document Types	Number of Articles
1	Article	46
2	Book	3
3	Book Chapter	10
4	Conference Paper	16
5	Conference Review	2
6	Editorial	1
7	Review	3
<b>TOTAL</b>		<b>81</b>

According to Table 1, the documents most frequently used as research objects that mention Zakat and SDGs in the first rank, with 56.8% or 46 documents, are journaling articles. Meanwhile, editorial documents were the least used, accounting for 1.23% of all documents (or one). This data indicates that the references used are reasonably reliable because they are drawn from scientific written publications and are primarily dominated by published works.

Three Fields Plot

Figure 1 shows a Three Fields Plot with three elements: a list of journal titles, a list of author names, and a list of themes utilised. In every single journal, information is related to the author's name and the topics used with the theme of zakat and SDGs. In addition, each part of the existing list of names is represented by a size in the form of a rectangle.

The first part is a list of journal titles. Based on Figure 1, three fields plot information, there are 13 journal titles.

Among these, three journals have the highest number: the American Journal of Environmental Science, the American Journal of Applied Sciences, and the IOP Conference series: earth and environmental science. Each journal is connected with several names of researchers, and some are not. As for those related journals and researchers, Bhulyan AB., Siwar C., and Ismail AG are related to journals in the American Journal of Environment Science.

indicating that he writes largely about Zakat and the SDGs.

The last part of the three fields plot is a list of themes utilized in the zakat and SDGs themes. The most frequently occurring keyword is poverty, as indicated by the size of the green rectangle that dominates the rest of the rectangle. It also appears that nearly all registered authors use the topic of poverty. The data disclosed in this study are related to the theme being discussed, namely Zakat and SDGs. One of them is the keywords poverty, zakat, Islamic social finance, and Islamic finance.

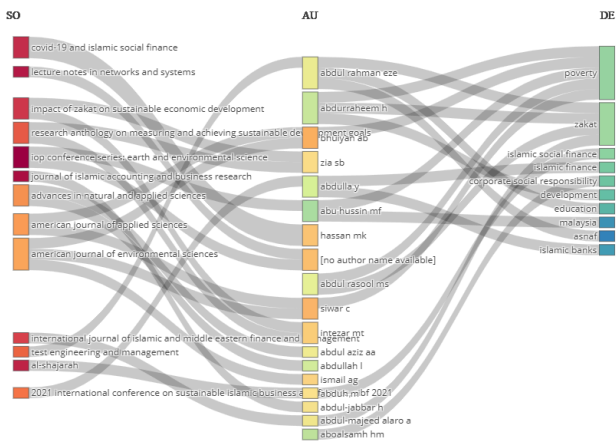


Figure 1. Three Fields Plot

The author's name is the second part in the middle of the three fields plot. In this section, there are two direct relationships, namely between the name of the journal and the author and the name of the author and the topics used in the theme of zakat and SDGs. One of them is a writer named Siwar C. There is a connection between the name of the American journal of environmental sciences and the topic of poverty. It means that Siwar C has a history of writing down topics and journals that have been mentioned. Others, however, are not indexed and thus have no relationship with any of the journals listed. These authors will also be linked to frequently used keyword topics on the right. In this plot, the top 18 authors are listed. The rectangle size represents the number of papers written by each author. Abdul Rahman Eze and Abdurrahem H occupy the largest rectangle in this plot,

Most Relevant Sources

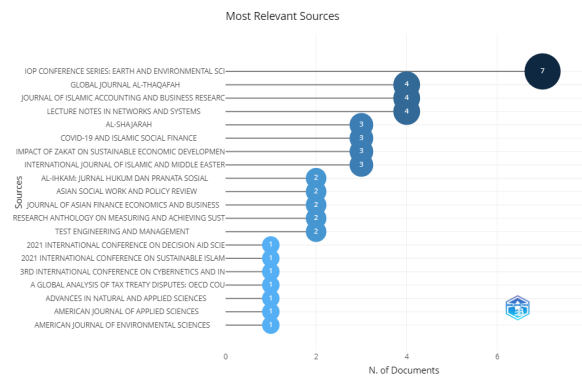


Figure 2. Most Relevant Sources

Figure 2 is the Most Relevant Source, which provides information about journals with strong relevance regarding zakat and SDGs studies. It also displays the number of documents from each of these journals. As the information in figure 2 shows, there is a blue color with different brightness levels. The darkest blue symbol indicates a large number of documents contained in the journal compared to other journals. The list of existing journals has a range of 1-7 documents that have been given a color symbol in each existing journal.

The bar chart shows that the IOP Conference Series: Earth and Environmental Science Journal is in first place with seven documents. Meanwhile The bottom journal is the American Journal Environmental Sciences, which has the fewest bar charts, namely only one, indicating that there are few published

papers in quantity and that they are less appropriate to these studies.

*Bradford's law*

Figure 3 shows that the journals are classified based on their productivity level and divided into several sections, including the core, intermediate, and broad journals. Shaded areas and annotated core sources identify core journal groups. Journals in this classification are research with a subject and the highest level of productivity.

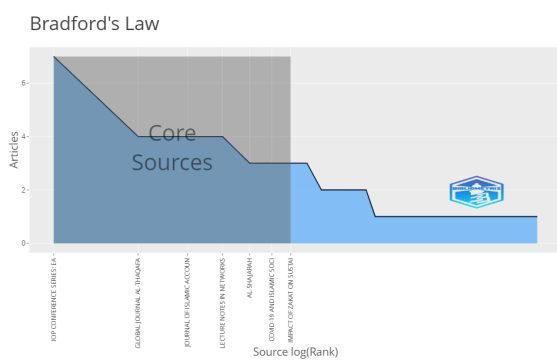


Figure 3. Bradford's law

IOP Conference Series: Earth and Environmental Science Journal, which has published seven paper documents related to the research theme, is the top journal, followed by Global Journal Al-Thaqafa and Journal of Islamic Accounting and Business Research, both of which have published more than two documents but fewer than six paper documents in total. Other journals with the topics of zakat and SDGs will then be issued.

*Source Impact*



Figure 4. Source Impact

Apart from classifying journals by category, there is a source impact that explains the effects study on Zakat and SDGs. The unit used is the journal h-index. In addition, there is a color symbol that helps explain the quantity of the h-index. A blue color with a low brightness level indicates a low h-index value, while a blue color with a high brightness level indicates a high h-index value.

The data in figure 4 illustrates that the journal Al-Shajarah has the highest h-index value, equal to 3. International Journal of Islamic and Middle Eastern Finance and Management, and Journal of Islamic Accounting and Business Research were in the top position and had the greatest impact in comparison to other journals. In the diagram, 15 light blue journals—which represent journals with low impact—occupy the journals with the lowest h-index, which has a value of 1.

Source Growth

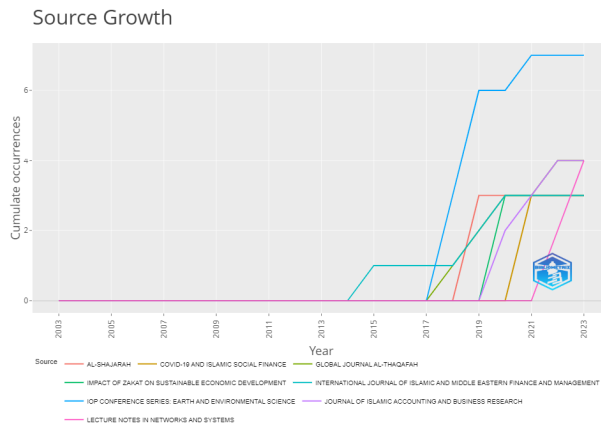


Figure 5. Source Growth

This study covered the evolution of the journals that served as the foundation for this paper. The data in figure 5 shows the development of the annual occurrence of each journal from 2003 to 2022. The data informs that several journals increased and decreased during the research period. This information also provides a general description of the sources used in Zakat and SDGs research.

Figure 5 illustrates the number of journals that started to grow in 2003 and kept growing in 2014. The blue line in Figure 5 represents IOP Conference Series: Earth and Environmental Science Journal, which has grown in recent years since 2017 but reached flats in 2021. A rise was also seen in several other journals, though not to the same extent as the IOP Conference Series: Earth and Environmental Science Journal. Additional papers can only move up to a maximum of 4 cumulative occurrences. The Journal of Islamic Accounting and Business Research and Lecture Notes in Networks and Systems is one of them, coming in at number 4.

Author Impact

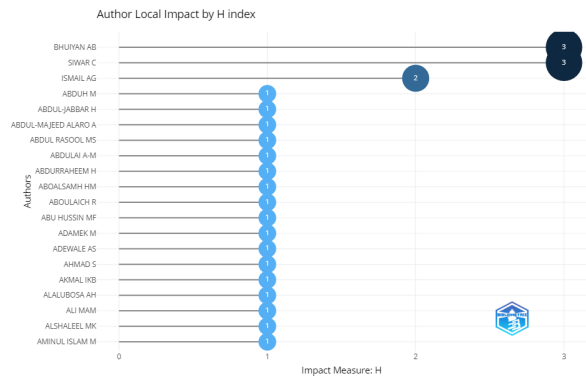


Figure 6. Author Impact

Using the h-index rating, authors who have published their papers can also be sorted according to their impact. My h-index values range from 0 to 3, and the bar chart's blue impact level—whose darker color denotes a significant impact—shows the impact level.

Figure 6 displays the two authors with the highest h-index, Bhuiyan AB and Siwar C, each with the most significant impact and a dark blue bar chart color. Third place is firmly established for Ismail AG, who attained the h-index value of 2 and had an extraordinary effect. But not as significantly as the impact created by Bhuiyan AB and Siwar C. In addition, Several other authors also achieved the h-index value of 1.

Corresponding Authors Country

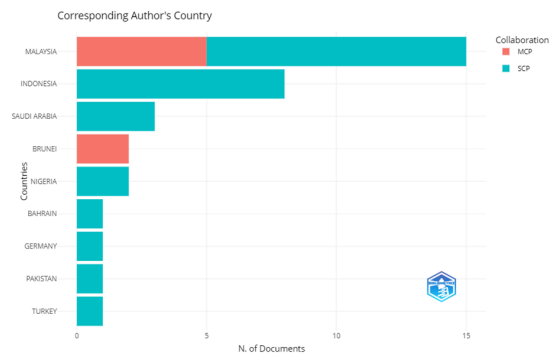


Figure 7. Corresponding Author's Country

The author countries for each article are shown in Figure 7, with the total amount of collaboration calculated as SCP (single country collaboration), which is the cooperation of a single country, as opposed to MCP (multiple country collaboration), which is the association of several countries. The number of documents published on zakat and SDGs ranges from 0 to more than 15 papers, and the data includes the top 9 countries.

The results show that Malaysia has the highest author correspondence, with 15 papers. Furthermore, Indonesia comes in second place, with fewer than ten papers published but more than five. The remaining nations publish fewer than five articles, including Saudi Arabia, Brunei, Nigeria, Bahrain, Germany, Pakistan, and Turkey.

This information highlights the need for more paper publications on zakat and the SDGs in other nations, such as Indonesia, Saudi Arabia, and Brunei, to better research and develop new concepts and innovations for zakat and the SDGs to achieve better results.

*Most Relevant Words*

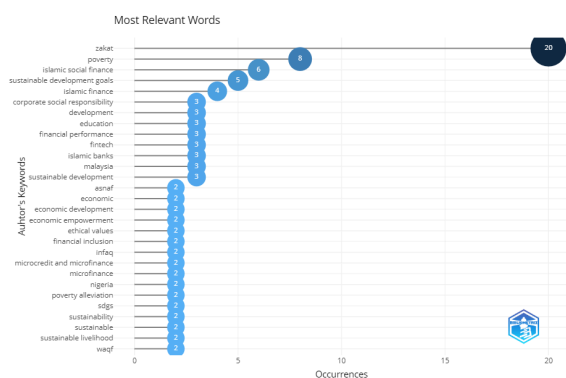


Figure 8. Most Relevant Words

As can be seen in figure 8, the top 29 words are listed along with the relevant words calculated from the collection of documents that served as the study's subject. There are words that have occurrences between 0 and 20 times. The blue table diagram contrasts the frequency

of use of each word with its applicability to the themes of zakat and SDGs.

Among the words relevant to research on Zakat and SDGs, there is the most relevant word, namely the word "Zakat". The word "Zakat" outperforms other words by 20 occurrences. It looks very much different from other words. For example, there is the word "poverty" after "Zakat", with as many as eight occurrences.

After the word "Zakat," the word "poverty," with a total of eight uses, is the second most relevant word to the research theme of Zakat and SDGs. Furthermore, the phrase "Islamic social finance" ranks third with six occurrences. After that, there are only six more words used, including the word "sustainable development goals" five times, "Islamic finance" four times, and eight more words that are used three times before the word "waqf" is used twice.

*Word Cloud, Word TreeMap, and Clustering*



Figure 9. Words Cloud



Figure 10. Tree Map

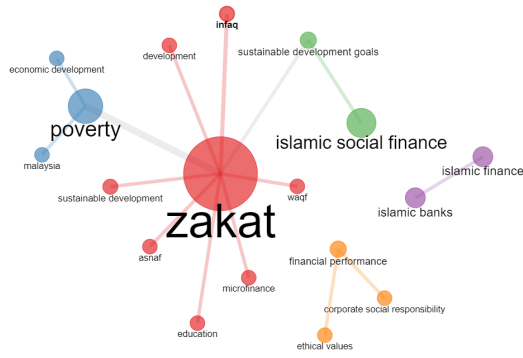


Figure 11. Clustering Words

Furthermore, there are three figures with different appearances but with the same aims and objectives, showing words often appearing in Zakat and SDGs research. Figures 9, 10, and 11 provide an exciting mapping because they combine words and colors and also form a network that is connected to one another.

The word cloud shows a picture of words in various sizes according to the number of words appearing. The word cloud's placement is typically random, but the dominant words are put in the centre so that their size will make them more noticeable. The Word TreeMap, on the other hand, displays words that frequently appear in boxes resembling geographic regions, where the more words that occur, the larger the square area. In addition, it also reveals word clusters that describe the relationship between words with different colours.

*Word Growth*

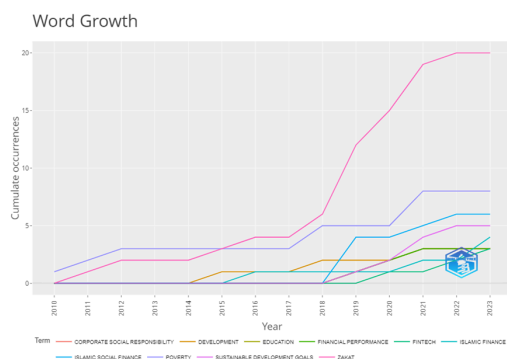


Figure 12. Word Growth

The terms that appear frequently in the data collection investigated for this study's subject of zakat and SDGs are also converted into a development curve with an annual occurrence value that displays the average value of the number of occurrences of these words in the data collection each year. Figure 12 demonstrates that the majority of frequently occurring terms have been evolving and being used since 2010 and have continued to grow each year.

We can see from figure 11 that the word "Zakat" with a pink line produces a steep, upward-shaped curve. It indicates that the word "Zakat" has increased cumulative occurrences of word growth. Where the highest increase occurred in 2020 and was stable until 2022. The term 'Poverty' came in second, with an annual incidence value that surpasses 5 but falls short of 10. In third place, the word 'Islamic social finance' is also increasing, although not as much as the previous two words, with a value more than 5, but lower than the preceding word.

*Trend Topics*

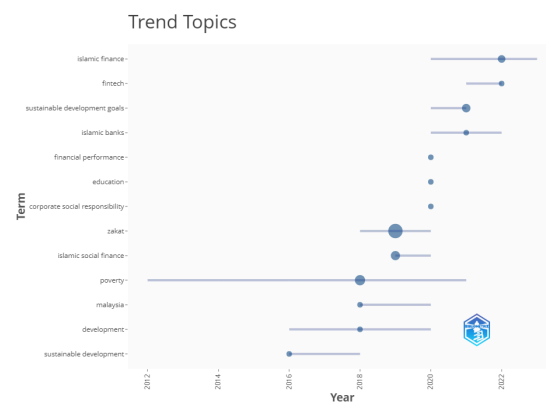


Figure 13. Trend Topics

Figure 13 illustrates trend topics on the topic of Zakat and SDGs. We can see that two things become indicators: the year and the terms or words used in a certain period. Its function is to see the development trend of any topic that has developed over a long

period. In this study on the issue of Zakat and SDGs, the appearance of themes is also adjusted for the amount of terms that appear often. The most recent year is shown on topics that move to the right, while the circle on the longitudinal line indicates the number of issues used. Since 2018, there has been a considerable rise in the topic's development.

According to the statistics in Figure 13, "poverty" has been a popular issue since 2012, and in 2016 "sustainable development" started to gain traction. Even though it has been a moment, there were just a few of the three problems in 2018. In 2022, there were more study subjects with the themes of zakat and SDGs than in previous years. Indicators of this include the several challenges that surfaced in 2020, such as "development, Malaysia, poverty, zakat, corporate social responsibility, education, financial performance, Islamic banks, and Islamic finance".

### Discussion

According to the findings of the above analysis, in the research topics that are the focus of current research, namely Zakat and SDGs, the word "Zakat" is used more frequently or broadly. The prevalence of the word "Zakat" shows how intriguing the connection between researchers' or writers' Zakat-related concerns is. The word 'poor' is commonly used after the word 'Zakat.' It suggests that there is a substantial link between Zakat and poverty. In line with studies (Ariyani, 2016), the findings provide ample evidence that a well-managed Zakat programme pattern can be a feasible option to poverty reduction.

Azam et al, (2014), in an empirical study of Pakistan, argue that *Zakāt* disbursement among the poor, needy, destitute, orphans, and widows has played a significant role in poverty alleviation. Their results show that there is an inverse relationship between poverty and *Zakāt*

disbursement both in the short run and in the long run. In other words, the higher the Zakat, the lower poverty will be. In addition, another study found that Zakat has a flexible nature so that it can reach other goals in the SDGs. Ahmed Shaikh & Ghafar Ismail (2017) argue that Zakat can play a vital role in achieving long-term development goals such as poverty, hunger, global health and well-being, decent jobs, economic growth, excellent education, and income inequality.

Then another research related to these findings conducted by Suprayitno et al., (2017) found that the distribution of Zakat for education and human resources empowerment stimulates the recipients' social life. Thus, increasing Zakat in the short run can improve social life, education quality, and quality of recipients. Increases in income and revenue will affect consumption in the long run. In the long run, Zakat can boost consumption, investment, and labour demand, converting Zakat receivers into Zakat payers. In line with this, Ahmad & Haq (2020) stated in their research that education and job training are the most successful ways to help local communities improve their social conditions. From these findings, Zakat can be utilized as a concept of sustainable Zakat funds and economic growth.

By country, Malaysia is the country that has the highest author correspondence. This issue is intricately tied to Malaysia's extensive Zakat research. According to research conducted by Wira (2019), Malaysia is one of the nations that manage the issue of Zakat. However, this is governed by the power of each country. Administratively, each state Islamic Religious Council manages all elements of Zakat by the State Islamic Religious Council (MAIN) in Malaysia. MAIN's duty is to centralise all religious activities at the state level, including Zakat collection and distribution (Yusuf & Derus, 2013).

## CONCLUSION AND RECOMMENDATION

This study was carried out to determine the evolution of research on Zakat and SDGs in Islamic economic and financial research from 2003 to 2022. According to the 81 documents utilised in this study, there is still little research on the topic of Zakat and SDGs, and further research is needed. By country, Malaysia is the country that has the highest author correspondence. Based on these findings, the publication of research journals regarding Zakat and SDGs needs to be increased, especially concerning results and innovations in each country.

During the research period, the authors who often investigate Zakat and SDGs, particularly Bhuiyan AB and Siwar C, regularly researched this issue. While the keywords Poverty, Zakat, and Islamic social finance are frequently used in studies on Zakat and SDGs.

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