How Do Innovations in Leadership, Management, Collection and Distribution of Zakat Influence Zakat Institutions in Malaysia? A Systematic Literature Review

Hasanah binti Abd Khafidz*, Anoud Mohamed H B Almarri, Nur Nazira binti Rahim

Research Centre for Dakwah and Leadership, Faculty of Islamic Studies, Universiti Kebangsaan Malaysia

*Corresponding Author

ABSTRACT

Innovations in zakat governance have become increasingly significant in enhancing the performance, transparency and societal impact of zakat institutions in Malaysia. In recent years, leadership reforms, managerial restructuring and the adoption of digital technologies have reshaped zakat collection and distribution practices. However, empirical findings on these innovations remain fragmented across multiple disciplines and institutional contexts. This study aims to systematically synthesize existing literature on how innovations in leadership, management, collection and distribution influence the effectiveness of zakat institutions in Malaysia.

Guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA), this systematic literature review analyzed 40 high-relevance studies selected from an initial pool of 141 publications identified through a structured screening process. The findings reveal that digital transformation, through e-payment systems, mobile applications, blockchain, artificial intelligence and data-driven decision-making, significantly improves operational efficiency, transparency and stakeholder trust. Leadership and governance innovations, including strategic planning, internal audit functions, privatization and expanded roles of zakat administrators, further enhance institutional responsiveness. Innovations in zakat collection and distribution, such as branding initiatives, data-driven prioritization and empowerment programs for *asnaf*, contribute to improved outreach and socio-economic outcomes.

Despite these positive impacts, the review identifies persistent challenges related to inconsistent adoption, cybersecurity risks, standardization gaps and limited long-term evaluations. This study contributes a comprehensive synthesis of zakat innovation literature in Malaysia and offers implications for policymakers, practitioners and future research.

Keywords: Zakat institutions; innovation; digitalization; zakat management; zakat collection; zakat distribution; systematic literature review

INTRODUCTION

Background of the Study

Zakat institutions play a pivotal role in the Islamic socio-economic system, functioning as formal mechanisms for wealth redistribution, poverty alleviation and social justice. In Malaysia, zakat administration is institutionalized under state religious authorities and zakat boards, which are responsible for the collection and distribution of zakat funds in accordance with Islamic principles. As societal expectations increase and socio-economic challenges become more complex, zakat institutions are under growing pressure to enhance efficiency, transparency and impact.

In response to these demands, Malaysian zakat institutions have increasingly adopted innovations in leadership, management, collection and distribution. These innovations include governance reforms, strategic planning, branding initiatives and the integration of digital technologies such as e-payment platforms, mobile applications, blockchain, artificial intelligence and big data analytics. Empirical studies report that such innovations contribute to improved operational efficiency, faster fund disbursement and strengthened public trust, with some studies noting measurable improvements in funds reaching beneficiaries

Research Gap

Despite the growing body of research on zakat management in Malaysia, existing studies are largely fragmented, focusing on specific institutions, technologies, or administrative aspects in isolation. Many investigations adopt qualitative or case-based approaches limited to individual states or institutions, while others examine technological innovations at conceptual or pilot stages. Consequently, there is a lack of comprehensive and systematic synthesis that integrates leadership, managerial, collection and distribution innovations into a unified analytical framework.

Moreover, while several studies highlight positive outcomes of innovation, fewer studies critically examine implementation challenges, sustainability and long-term institutional impact. This fragmentation underscores the need for a systematic literature review that consolidates empirical evidence, identifies dominant themes and highlights gaps for future research.

Objectives of the Study

This systematic literature review aims to:

1. Synthesize empirical evidence on innovations in leadership, management, collection and distribution of zakat in Malaysia.

2. Identify dominant innovation themes and their reported impacts on zakat institutional performance.

3. Examine challenges and limitations associated with the implementation of zakat innovations.

4. Propose future research directions to strengthen zakat governance and institutional effectiveness.

Research Questions

To achieve these objectives, this review addresses the following research questions:

1. What types of innovations in leadership, management, collection and distribution are reported in Malaysian zakat institutions?

2. How do these innovations influence the performance, transparency and effectiveness of zakat institutions?

3. What challenges and limitations are associated with the implementation of zakat innovations in Malaysia?

METHODOLOGY

Research Design

This study adopts a Systematic Literature Review (SLR) design to synthesize empirical evidence on innovations in leadership, management, collection and distribution of zakat in Malaysia. The SLR approach was selected due to its methodological rigor, transparency and suitability for integrating fragmented findings across diverse institutional and disciplinary contexts. The review was conducted in accordance with the Preferred Reporting

Items for Systematic Reviews and Meta-Analyses (PRISMA) guidelines, ensuring systematic identification, screening, eligibility assessment and inclusion of relevant studies (Page et al., 2021).

Review Protocol and PRISMA Procedure

The review followed the four standard PRISMA phases:

1. Identification

2. Screening

3. Eligibility

4. Inclusion

A structured and replicable protocol was applied to minimize selection bias and enhance the reliability of the synthesis. The PRISMA process was operationalized using an AI-assisted evidence synthesis tool (Elicit), which facilitated large-scale literature retrieval and structured data extraction.

Data Sources and Search Strategy

The literature search was conducted using the Semantic Scholar corpus, which indexes over 126 million academic publications. The search was guided by the following research questions:

How do innovations in leadership, management, collection and distribution of zakat influence zakat institutions in Malaysia?

The initial search retrieved 141 potentially relevant studies based on keyword relevance, semantic similarity and topic alignment. Keywords and conceptual terms included combinations of:

1. *zakat innovation*

2. *zakat management*

3. *zakat collection*

4. *zakat distribution*

5. *digital zakat*

6. *blockchain zakat*

7. *zakat institutions Malaysia*

The search strategy prioritized peer-reviewed journal articles and verified institutional publications.

Inclusion and Exclusion Criteria

To ensure relevance and quality, studies were screened using predefined inclusion and exclusion criteria, applied holistically during the screening stage.

Inclusion Criteria

Studies were included if they:

1. Focused on zakat institutions in Malaysia

2. Examined at least one of the following dimensions:

o Leadership

o Management

o Collection

o Distribution

3. Addressed innovation, improvement, or reform (technological, managerial, governance-related, or programmatic)

4. Employed empirical research methods (qualitative, quantitative, mixed-methods, or systematic reviews)

5. Were published in peer-reviewed journals or recognized academic outlets

Exclusion Criteria

Studies were excluded if they:

1. Focused solely on individual donor behavior without institutional analysis

2. Were non-academic commentaries or opinion pieces

3. Lacked methodological clarity

4. Were not specific to the Malaysian zakat context

Screening and Study Selection

During the screening phase, abstracts and metadata were assessed against the inclusion criteria. Of the 141 identified studies, 61 studies met the initial screening requirements. The review then prioritized the 40 studies with the highest screening relevance scores, which demonstrated strong alignment with institutional zakat innovation themes

These 40 studies constituted the final dataset for analysis and synthesis.

2.6 Characteristics of Included Studies

The methodological characteristics of the included studies indicate methodological diversity:

1. Qualitative studies: 27

(exploratory, descriptive, case studies)

2. Quantitative studies: 6

(cross-sectional surveys, predictive modelling, Analytic Hierarchy Process)

3. Mixed-methods studies: 5

4. Systematic literature reviews: 4

The majority of studies focused on zakat institutions, including state zakat boards, Islamic financial institutions and religious councils, with some studies examining corporate and higher education contexts.

Data Extraction and Analysis

Data extraction was conducted using structured prompts within Elicit to ensure consistency across studies. Extracted variables included:

1. Research methodology

2. Institutional context

3. Innovation category

4. Key findings

5. Reported impacts

6. Implementation challenges

7. Suggestions for future research

The extracted data were subsequently analyzed using thematic analysis, following a deductive-inductive approach. Initial coding was guided by the four predefined innovation dimensions (leadership, management, collection, distribution), while inductive coding allowed for the emergence of cross-cutting themes such as digitalization, governance, accountability, empowerment and stakeholder engagement.

Thematic Synthesis Strategy

The thematic synthesis involved three analytical stages:

1. Descriptive coding of innovation types and institutional practices

2. Analytical categorization into higher-order themes

3. Interpretive synthesis linking innovations to institutional performance outcomes

This approach enabled the identification of dominant innovation patterns, reported benefits and persistent challenges across Malaysian zakat institutions.

Methodological Limitations

While the SLR approach enhances transparency and reproducibility, several limitations are acknowledged. First, the review relied exclusively on studies indexed and screened through Elicit, which may exclude relevant grey literature. Second, many included studies were qualitative and institution-specific, potentially limiting generalizability. Third, several technological innovations, such as blockchain and artificial intelligence, remain at conceptual or pilot stages, restricting the availability of longitudinal impact evidence.

FINDINGS / RESULTS

Characteristics of Included Studies

This systematic literature review synthesized findings from 40 empirical and review studies examining innovations in Malaysian zakat institutions. The selected studies span the period 2011–2024 and reflect a diverse range of institutional contexts and methodological approaches.

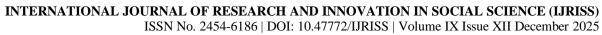| Study	Research Focus	Methodology	Institution Type	Innovation Category	Full text retrieved
Yamaludin et al., 2023	Zakat distribution for	Qualitative exploratory	Zakat institutions,	Distribution process innovation,	No

	gharimin (debtors) post-pandemic	(grounded theory)	Islamic financial institutions	interpretive expansion	
Sukari, 2022	Use of zakat logo to increase corporate zakat collection	Systematic literature review	State zakat boards (Lembaga Zakat Negeri Kedah, Majlis Agama Islam Wilayah Persekutuan)	Collection innovation, branding	Yes
Rosele et al., 2022	Digitalization and technology in zakat management	Qualitative exploratory, systematic review	Zakat institutions (Malaysia)	Technological innovation (blockchain, artificial intelligence, mobile)	Yes
Alam et al., 2023	Mapping Malaysian zakat literature (2011-2023)	Systematic literature review	Zakat institutions (Malaysia)	Distribution, management, collection, digitalization	No
Hasan et al., 2022	Factors affecting zakat administration performance	Mixed-methods (library, Analytic Hierarchy Process, survey)	Zakat institutions (Klang Valley)	Institutional management, collection/distribution mechanisms	Yes
Shamsuddin and Bakar, 2021	Internal audit and zakat performance	Quantitative cross-sectional	Zakat institutions (Malaysia)	Institutional management, governance	Yes
Ismail and Ali, 2021	Zakat distribution by amil assistants in higher education	Qualitative exploratory	Higher education institutions (Selangor)	Distribution process, institutional management	Yes
Ismail et al., 2023	Zakat distribution practices during COVID-19	Qualitative exploratory	Lembaga Zakat Negeri Kedah	Distribution, strategic planning, technology	Yes
Razali et al., 2022	Zakat refund distribution (wakalah)	Qualitative exploratory	Bank Muamalat Malaysia Berhad	Distribution process, collaboration, data management	Yes

Arshad et al., 2021	Digitalized collaborative zakat management	Mixed-methods (qualitative, simulation)	Pusat Pungutan Zakat-Majlis Agama Islam Wilayah Persekutuan	Digitalization, governance, collaboration	Yes
Wahab et al., 2022	Effectiveness of zakat institutions from recipients' perspective	Quantitative cross-sectional	Lembaga Zakat Negeri Kedah	Institutional management, empowerment	Yes
Paizin and Sarif, 2021	Privatization and human resource management in zakat	Qualitative descriptive	State zakat institutions (Johor, Perak, Selangor, Penang, Federal Territory)	Institutional management, privatization	Yes
Haniff et al., 2021a	Lembaga Zakat Negeri Kedah innovation during COVID-19	Descriptive qualitative	Lembaga Zakat Negeri Kedah	Institutional management, technological innovation	Yes
Haniff et al., 2021b	Lembaga Zakat Negeri Kedah innovation during COVID-19	Descriptive qualitative	Lembaga Zakat Negeri Kedah	Institutional management, technological innovation	Yes
Ariffin and Osman, 2022	Zakat computation and disclosure in Islamic banks	Mixed-methods	Islamic banks, Development Financial Institutions	Institutional management, computation/disclosure	Yes
Aris et al., 2021	Economic development for asnaf agropreneurs	Qualitative exploratory	Zakat institutions (Perak, Penang, Perlis, Kelantan)	Distribution, asnaf (eligible zakat recipients) empowerment	Yes
Yamaludin and Alwi, 2023	Collaborative model for gharimin support	Qualitative exploratory	Zakat institutions, Islamic financial institutions	Distribution, collaboration	Yes

Yaakob et al., 2022	Cryptocurrency for zakat transactions	Qualitative exploratory	Islamic financial institutions	Technological innovation (blockchain, cryptocurrency)	Yes
Sutrisno, 2024	Business mentoring for mustahik (zakat recipients)	Descriptive qualitative	Lembaga Amil Zakat Infaq dan Shadaqah Muhammadiyah Malaysia	Institutional management, asnaf empowerment	Yes
Rahman and Shakor, 2024	Interpretation of amil in zakat management	Qualitative descriptive	State religious councils	Institutional management, role expansion	Yes
Rahman et al., 2024	Artificial intelligence and big data in zakat calculation	Descriptive qualitative	State religious councils (Majlis Agama Islam Negeri)	Technological innovation (artificial intelligence, big data)	Yes
Sukari et al., 2023	Zakat logo for corporate collection in Kedah	Qualitative exploratory	Lembaga Zakat Negeri Kedah	Collection innovation, branding	Yes
Majid et al., 2024	Ummah Economic Development Zone (Zon Pembangunan Ekonomi Ummah)	Qualitative case study	Lembaga Zakat Negeri Kedah	Distribution, technological innovation, asnaf empowerment	Yes
Hamzah et al., 2023	E-payment for zakat	Quantitative cross-sectional	Zakat payers (Malaysia)	Digitalization, e-payment	Yes
Ishak et al., 2023	Zakat refund (wakalah) via Bank Muamalat Malaysia Berhad	Qualitative descriptive	Bank Muamalat Malaysia Berhad	Distribution, digital platforms	Yes
Rejab et al., 2023	Accountability in zakat institutions	Qualitative exploratory	Zakat institutions (Malaysia)	Institutional management, accountability	Yes
Azhar et al., 2023	Zakat distribution priorities (Analytic	Quantitative (Analytic Hierarchy Process)	State religious councils	Distribution, prioritization	Yes

	Hierarchy Process)				
Nazeri et al., 2023	Blockchain in zakat management	Qualitative exploratory	Zakat institutions (Malaysia)	Technological innovation (blockchain)	Yes
Ibrahim and Mahmod, 2023	Zakat disclosure in Islamic banks/Development Financial Institutions	Qualitative exploratory, mixed-methods	Islamic banks, Development Financial Institutions	Institutional management, disclosure	Yes
Rahman et al., 2021	Corporate responsibility in zakat payment	Qualitative exploratory	Corporate sector (Hotel Perdana Kota Bharu)	Collection, institutional management	No
Bakar, 2022	E-wallet usage for zakat during COVID-19	Quantitative cross-sectional	Polytechnic lecturers (Selangor)	Digitalization, e-wallet	Yes
Anuaruddin et al., 2023	Business zakat collection during COVID-19	Mixed-methods	Pusat Pungutan Zakat-Majlis Agama Islam Wilayah Persekutuan	Collection, institutional management	Yes
Aziz et al., 2023	Machine learning for zakat distribution	Quantitative predictive modeling	Universiti Teknologi MARA Cawangan Perlis	Distribution, technological innovation	No
Sapingi et al., 2023	Disclosure and information asymmetry	Qualitative exploratory	Zakat institutions (Malaysia)	Institutional management, accountability	Yes
Shariff and Abdullah, 2023	Zakat computation/disclosure in Islamic banks	Qualitative exploratory	Islamic banks (Malaysia)	Institutional management, computation	Yes
Saro et al., 2022	Digitalization in zakat management	Qualitative descriptive	Zakat institutions (Malaysia)	Digitalization, financial technology	Yes
Harun et al., 2024	Evolution of paddy zakat management	Systematic literature review	Lembaga Zakat Negeri Kedah	Institutional management, digitalization	No

Zulkifli et al., 2023	Zakat management in Perlis (historical)	Qualitative exploratory	Majlis Agama Islam dan Adat Istiadat Melayu Perlis	Institutional management, digitalization	Yes
Saad et al., 2023	Zakat On Touch (ZOT) app for food aid	Qualitative exploratory	Lembaga Zakat Negeri Kedah	Technological innovation, digitalization	Yes
Ismail et al., 2021	Asnaf entrepreneur development	Qualitative exploratory	State zakat institutions	Institutional management, asnaf empowerment	Yes

METHODOLOGICAL DISTRIBUTION

The methodological profile of the included studies indicates a strong qualitative orientation:

1. Qualitative studies (n = 27)

Exploratory, descriptive and case study designs focusing on institutional practices, governance structures and innovation processes.

2. Quantitative studies (n = 6)

Predominantly cross-sectional surveys, predictive modelling and Analytic Hierarchy Process (AHP) analyses.

3. Mixed-methods studies (n = 5)

Combining qualitative insights with survey or simulation-based analysis.

4. Systematic literature reviews (n = 4)

Providing secondary synthesis of zakat management and innovation trends in Malaysia.

This distribution suggests that zakat innovation research in Malaysia remains largely contextual, exploratory and institution-specific, with limited longitudinal or experimental designs.

Institutional Context

The reviewed studies focused primarily on formal zakat governance entities, including:

1. Zakat institutions and state zakat boards (e.g., Lembaga Zakat Negeri Kedah, MAIWP) (n = 25)

2. Islamic financial institutions (e.g., Islamic banks, development financial institutions, Bank Muamalat Malaysia Berhad) (n = 8)

3. State religious councils (n = 3)

4. Higher education institutions, corporate entities and other groups (n = 6)

Most innovations were implemented at the institutional level, with fewer studies addressing state-wide or national policy frameworks.

Overview of Innovation Categories

Across the reviewed literature, innovations were categorized into six broad domains, with varying frequencies:

1. Institutional management innovation (n = 20)

2. Distribution innovation (n = 12)

3. Technological innovation (n = 10)

4. Digitalization and financial technology (n = 12)

5. Collection innovation (n = 6)

6. Empowerment, collaborative models etc. (n = 11)

Among these, institutional management and digital or technology-related innovations were the most frequently examined, indicating a strategic shift toward governance reform and digital transformation within Malaysian zakat institutions.

Thematic Findings

Leadership and Management Innovation

Leadership and management innovation was identified as a core thematic category across the reviewed studies, with consistent evidence indicating its influence on institutional performance, transparency and operational effectiveness of zakat institutions in Malaysia. The findings show that innovations in governance, strategic planning, human resource management and role structuring contribute to improved organizational coordination and stakeholder confidence.

Overall, the reviewed studies report that leadership-driven reforms primarily manifest through two interrelated dimensions: (i) strategic planning and governance mechanisms and (ii) privatization, human resource management and collaborative leadership models.

Strategic Planning and Governance

Several studies highlight the role of formal governance structures and internal control mechanisms in strengthening zakat institutional performance. In particular, the establishment of internal audit functions and clearly defined governance frameworks is reported to improve transparency, accountability and compliance. Shamsuddin and Bakar (2021) report that effective internal audit functions are positively associated with improved zakat performance by enhancing financial oversight and institutional monitoring processes.

Strategic planning also emerged as a recurring leadership innovation, particularly in the context of crisis management. Studies examining zakat administration during the COVID-19 pandemic report that institutions with structured strategic planning frameworks were better able to respond to operational disruptions and increased demand for assistance. Ismail et al. (2023) and Haniff et al. (2021a/b) document that strategic leadership enabled zakat institutions to adjust distribution mechanisms, prioritize vulnerable beneficiary groups and sustain service delivery during periods of uncertainty. These findings indicate that strategic planning contributes to institutional resilience and continuity.

Privatization, Human Resource Management and Collaborative Leadership

In addition to governance-oriented reforms, leadership innovation is reflected in privatization and human resource management practices. Paizin and Sarif (2021) report that the corporatization and privatization of zakat administration are associated with more flexible and efficient human resource management, including improved

staff deployment and reduced bureaucratic constraints. Such arrangements are reported to enhance operational responsiveness and organizational agility.

The reviewed studies also highlight the expansion of leadership roles and the adoption of collaborative management models. Rahman and Shakor (2024) report that broader interpretations of the role of amil support more systematic and professional zakat management practices. Similarly, Yamaludin and Alwi (2023) document that collaborative models involving zakat institutions and Islamic financial institutions contribute to improved coordination and efficiency in zakat distribution, particularly for complex beneficiary categories such as *gharimin*.

Taken together, the findings indicate that leadership and management innovations function as institutional enablers, supporting other forms of innovation such as digitalization and programmatic reform. Across the reviewed studies, effective leadership is consistently associated with clearer organizational structures, improved operational processes and enhanced institutional performance.

Technological Innovation and Digital Transformation

Technological innovation and digital transformation emerged as one of the most prominent thematic categories across the reviewed studies. A substantial number of studies report the increasing digitalization of zakat management processes, particularly in relation to collection, distribution, data management and stakeholder interaction. The adoption of digital technologies is reported to occur at varying levels of implementation, ranging from conceptual models and pilot projects to institution-level applications.

The reviewed literature identifies several forms of technological innovation, including e-payment systems and e-wallets, mobile applications, blockchain-based zakat management models, artificial intelligence (AI), machine learning and big data analytics. These technologies are primarily applied to modernize zakat collection mechanisms, enhance distribution efficiency and improve institutional data management.

Reported Benefits of Digital Transformation

Across the reviewed studies, digitalization is consistently associated with a range of reported institutional benefits. Several studies document that digital platforms enhance transparency, operational efficiency and accessibility in zakat collection and distribution processes. The use of mobile applications and digital platforms is reported to improve user experience for both zakat payers and beneficiaries, while also facilitating more systematic data management (Saad et al., 2023; Hamzah et al., 2023).

Blockchain technology is frequently highlighted as a digital innovation with significant implications for zakat governance. Studies report that blockchain-based systems improve traceability and transparency of zakat fund flows, thereby strengthening institutional trust and accountability (Rosele et al., 2022; Nazeri et al., 2023). In addition, artificial intelligence and machine learning applications are reported to support data-driven optimization of zakat calculation, beneficiary prioritization and distribution processes, although most implementations remain at exploratory or pilot stages (Rahman et al., 2024; Aziz et al., 2023).

Overall, the reviewed studies indicate that digital transformation contributes to faster processing times, reduced administrative bottlenecks and improved access to zakat services, particularly through online and mobile-based platforms.

Challenges in Technological Adoption

Despite the reported benefits, the reviewed literature also identifies several challenges associated with technological innovation in zakat institutions. Commonly reported issues include the digital divide, cybersecurity risks and inconsistent adoption of digital systems across states and institutions (Rosele et al., 2022; Saro et al., 2022; Harun et al., 2024). These challenges are reported to limit the scalability and uniformity of digital zakat initiatives.

In addition, several studies note that user readiness, staff training and integration with existing institutional processes remain significant barriers to effective implementation. The absence of standardized digital frameworks and varying levels of technological capability across institutions further contribute to uneven adoption outcomes.

Taken together, the findings suggest that while technological innovation plays a central role in modernizing zakat management in Malaysia, its effectiveness depends on institutional capacity, implementation readiness and the alignment of digital systems with existing governance and operational structures.

Innovation in Zakat Collection

Innovation in zakat collection represents a recurring theme across the reviewed studies, with a primary focus on enhancing compliance, participation and convenience among zakat payers. The findings indicate that collection-related innovations are largely oriented toward modernizing payment mechanisms and strengthening institutional visibility, particularly in response to changing financial behaviors and technological advancements.

Two dominant approaches to zakat collection innovation were consistently reported in the literature: branding and awareness initiatives and digital payment mechanisms.

Branding and Awareness Initiatives

Several studies report that branding strategies, particularly the introduction and institutionalization of official zakat logos, contribute to increased corporate zakat participation. Sukari (2022) and Sukari et al. (2023) document that the use of an official zakat logo enhances institutional credibility and visibility, which in turn supports greater confidence among corporate zakat payers. These branding initiatives are reported to function as symbolic indicators of legitimacy, helping to differentiate authorized zakat institutions from informal or unregulated collection channels.

The findings suggest that branding initiatives are especially effective in the context of corporate zakat, where organizational trust, compliance assurance and reputational considerations play a significant role in payment decisions.

Digital Payment Mechanisms

In addition to branding, the reviewed studies consistently report the adoption of digital payment mechanisms as a central innovation in zakat collection. These mechanisms include mobile applications, e-wallets and online banking platforms. Empirical findings indicate that such digital tools enhance ease of payment, accessibility and payment convenience, thereby increasing the intention to pay zakat.

Bakar (2022) and Hamzah et al. (2023) report that e-wallets and other digital payment tools are positively associated with users' willingness to adopt digital zakat payment methods, particularly during periods of restricted physical movement such as the COVID-19 pandemic. These platforms are reported to align zakat payment practices with contemporary digital financial behaviors, especially among younger demographics and digitally literate users.

Overall, the reviewed studies indicate that innovations in zakat collection contribute to the modernization of payment processes, reduce transaction barriers and support broader participation among zakat payers. Across the literature, collection-related innovations are reported to complement broader institutional digitalization efforts, reinforcing the efficiency and accessibility of zakat institutions.

Innovation in Zakat Distribution

Innovation in zakat distribution represents a critical thematic dimension in the reviewed literature, reflecting a growing emphasis on improving the accuracy, fairness and socio-economic impact of zakat disbursement. The findings indicate that distribution-related innovations increasingly move beyond traditional assistance models toward more systematic, data-informed and outcome-oriented approaches.

Across the reviewed studies, three dominant distribution innovation approaches were identified: data-driven prioritization models, targeted empowerment programs and collaborative distribution arrangements.

Data-Driven Distribution and Prioritization Models

Several studies report the application of data-driven analytical tools to support zakat distribution decision-making. In particular, the use of the Analytic Hierarchy Process (AHP) and machine learning algorithms is reported to assist zakat institutions in prioritizing eligible *asnaf* groups and optimizing resource allocation. Azhar et al. (2023) and Aziz et al. (2023) document that these analytical approaches enable more structured assessment of beneficiary needs, thereby supporting more transparent and consistent distribution outcomes.

The findings indicate that data-driven models contribute to improved accuracy in identifying priority recipients and reducing subjectivity in distribution decisions. These approaches are primarily implemented at the institutional or pilot level and are often integrated with broader digitalization initiatives.

Targeted Empowerment Programs

In addition to analytical models, the reviewed literature highlights targeted empowerment programs as a key innovation in zakat distribution. Several studies report initiatives aimed at supporting *asnaf* entrepreneurs and agropreneurs through structured economic development programs. Aris et al. (2021) and Majid et al. (2024) document that such programs focus on income generation, skills development and long-term economic sustainability, rather than short-term financial assistance.

These empowerment-oriented distribution strategies are reported to align zakat distribution with broader poverty reduction and economic development objectives, particularly in rural and agricultural contexts. The findings suggest that empowerment programs represent a shift toward outcome-focused zakat distribution practices.

Collaborative Distribution Models

The reviewed studies also report the adoption of collaborative distribution models, particularly those involving partnerships between zakat institutions and Islamic financial institutions. These collaborative arrangements are commonly applied in supporting complex beneficiary categories, such as *gharimin* (debtors), where financial restructuring and coordinated assistance are required.

Collaborative distribution models are reported to enhance coordination, expand institutional capacity and improve the effectiveness of zakat disbursement by leveraging the expertise and infrastructure of multiple stakeholders. Such models are typically implemented at the institutional or program level and complement existing distribution mechanisms.

Overall, the reviewed findings indicate that innovation in zakat distribution contributes to more targeted, transparent and impact-oriented disbursement practices. Distribution-related innovations are consistently reported to support improved beneficiary outcomes and align zakat institutions with broader socio-economic development goals.

Reported Impacts of Innovation

Across the reviewed studies, innovations were consistently associated with positive institutional outcomes, including:

1. Improved operational efficiency and performance

2. Enhanced transparency and accountability

3. Strengthened stakeholder trust and engagement

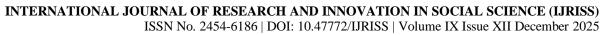4. More effective collection and distribution of zakat funds

5. Greater socio-economic empowerment of *asnaf*

Notably, some studies reported measurable improvements, such as increased funds reaching eligible beneficiaries following the adoption of digital systems.

Study	Innovation Type	Implementation Level	Challenges	Outcomes
Yamaludin et al., 2023	Interpretive expansion for gharimin	Conceptual, pilot	Need for broader adoption	Improved support for debtors, reduced default risk
Sukari, 2022	Zakat logo for corporate collection	State-level (Kedah, Selangor)	Limited adoption, standardization	Increased corporate zakat collection
Rosele et al., 2022	Blockchain, artificial intelligence, mobile platforms	Conceptual, some pilot	Digital divide, cybersecurity	Improved transparency, 10% increase in funds to needy (as reported)
Alam et al., 2023	Digitalization, management strategies	National, literature-based	Varying adoption, research gaps	Identified new research directions
Hasan et al., 2022	Standardized law, collection mechanisms	Policy recommendation	Regulatory inconsistency	Improved efficiency, public confidence
Shamsuddin and Bakar, 2021	Internal audit, governance	Institution-level	Skills gap, structure	Improved performance, transparency
Ismail and Ali, 2021	Amil assistants in higher education institutions	Institution-level	Transparency, coverage	Enhanced student support
Ismail et al., 2023	Strategic planning, Zakat on Touch	Institution-level (Lembaga Zakat Negeri Kedah)	Limited financial technology adoption	Strengthened distribution during COVID-19
Razali et al., 2022	Wakalah contract, data management	Bank-level (Bank Muamalat Malaysia Berhad)	Account management, haul, beneficiaries	Efficient distribution, broader participation
Arshad et al., 2021	Digital collaborative model	Conceptual, simulation	Non-governmental organization impact demonstration	Enhanced governance, faster decisions

Wahab et al., 2022	Balanced Scorecard for effectiveness	Institution-level	Need for service enhancement	Improved empowerment, satisfaction
Paizin and Sarif, 2021	Privatization	State-level	Non-privatized states lag	Flexible human resources, operational agility
Haniff et al., 2021a/b	Asnaf Care, food bank, digital apps	Institution-level (Lembaga Zakat Negeri Kedah)	Bureaucracy, access	Sustainable Development Goals alignment, innovation model
Ariffin and Osman, 2022	Zakat computation/disclosure	Bank-level	Inconsistency, regulatory impact	Improved transparency, need for frameworks
Aris et al., 2021	Agropreneurship programs	State-level	Impact assessment	Asnaf empowerment, poverty reduction
Yamaludin and Alwi, 2023	Collaborative model for gharimin	Conceptual	Model validation	Enhanced distribution effectiveness
Yaakob et al., 2022	Cryptocurrency, blockchain	Conceptual, expert view	Security, readiness	Guidelines for Islamic financial institutions, further research needed
Sutrisno, 2024	Business mentoring, smart display	Institution-level (Lembaga Amil Zakat Infaq dan Shadaqah Muhammadiyah)	Scaling, resource needs	Increased mustahik (zakat recipient) income
Rahman and Shakor, 2024	Expanded amil role	Policy/interpretive	Diverse definitions	Systematic, efficient management
Rahman et al., 2024	Artificial intelligence, big data in calculation	Conceptual, pilot	Data integration, standardization	Improved efficiency, fairness
Sukari et al., 2023	Zakat logo for corporate collection	State-level (Kedah)	Broader adoption	Optimized collection, economic acceleration
Majid et al., 2024	Smart farming, System of Rice Intensification, Zon Pembangunan Ekonomi Ummah	Institution-level (Lembaga Zakat Negeri Kedah)	Technology integration	Asnaf empowerment, food security

Hamzah et al., 2023	E-payment, mobile apps	National, survey	User-friendliness, adoption	Increased intention to use e-payment
Ishak et al., 2023	Wakalah, digital platforms	Bank-level (Bank Muamalat Malaysia Berhad)	Distribution restrictions	Efficient, timely distribution
Rejab et al., 2023	Accountability management	Institution-level	Trust, information gaps	Improved stakeholder confidence
Azhar et al., 2023	Analytic Hierarchy Process for distribution priorities	National, data-driven	Data limitations	Prioritized poverty groups, program design
Nazeri et al., 2023	Blockchain model	Conceptual, expert view	Adoption readiness	Enhanced transparency, traceability
Ibrahim and Mahmod, 2023	Disclosure practices	Bank-level	Inconsistency, lack of detail	Need for standardization, improved corporate social responsibility
Rahman et al., 2021	Knowledge, leadership in collection	Corporate case study	Motivation, awareness	Enhanced collection, practical insights
Bakar, 2022	E-wallet for zakat	Institution-level	Perceived risk, marketing	Institutional support key for adoption
Anuaruddin et al., 2023	Awareness, management efficiency	Institution-level (Pusat Pungutan Zakat-Majlis Agama Islam Wilayah Persekutuan)	Economic challenges	Increased collection during COVID-19
Aziz et al., 2023	Machine learning for distribution	Institution-level (Universiti Teknologi MARA)	Data, process integration	Streamlined distribution, efficiency
Sapingi et al., 2023	Disclosure, information asymmetry	Institution-level	Inadequate information, accessibility	Need for improved accountability
Shariff and Abdullah, 2023	Computation methods in banks	Bank-level	Inconsistency	Growth method most common

Saro et al., 2022	Digitalization, financial technology	National, review	Low adoption, app development	Improved services, easier payment
Harun et al., 2024	Digitalization in paddy zakat	Institution-level (Lembaga Zakat Negeri Kedah)	Education, collaboration	Modernized management, social impact
Zulkifli et al., 2023	Historical evolution, digitalization	Institution-level (Majlis Agama Islam dan Adat Istiadat Melayu Perlis)	Research gaps, role clarity	Improved management, community involvement
Saad et al., 2023	Zakat On Touch (ZOT) app	Institution-level (Lembaga Zakat Negeri Kedah)	Training, enforcement	Enhanced data management, transparency
Ismail et al., 2021	Asnaf entrepreneur model	Institution-level	Collaboration, personnel gaps	Empowerment, poverty alleviation

Summary of Key Findings

Overall, the findings demonstrate that innovations in leadership, management, collection and distribution positively influence the effectiveness of zakat institutions in Malaysia. Digital transformation and governance reform appear to be the most impactful innovation domains, while empowerment-oriented distribution models contribute directly to socio-economic outcomes.

Nevertheless, the effectiveness of these innovations varies depending on institutional readiness, implementation capacity and stakeholder engagement, highlighting the need for more standardized and scalable approaches.

DISCUSSION

Synthesis of Innovation Trends in Malaysian Zakat Institutions

This systematic review demonstrates that innovations in leadership, management, collection and distribution have collectively reshaped the operational landscape of zakat institutions in Malaysia. Rather than functioning as isolated interventions, these innovations appear to operate as interconnected mechanisms that reinforce institutional effectiveness, transparency and social impact.

A central pattern emerging from the synthesis is the convergence of governance reform and digital transformation. Leadership and management innovations provide the institutional foundation, through strategic planning, governance structures and role clarification, upon which technological and operational innovations can be effectively deployed. This finding suggests that technological adoption alone is insufficient without corresponding organizational readiness and leadership commitment.

Leadership and Management Innovation as Enablers of Institutional Performance

The reviewed studies consistently indicate that leadership and management innovations play a catalytic role in improving zakat institutional performance. Strategic planning initiatives, particularly during crisis periods such as the COVID-19 pandemic, enabled zakat institutions to rapidly reconfigure collection and distribution mechanisms while maintaining service continuity. Similarly, the strengthening of internal audit functions and accountability frameworks contributed to enhanced transparency and stakeholder confidence.

Privatization and corporatization models were also found to increase organizational agility, particularly in human resource management. These models facilitated faster decision-making and greater operational flexibility compared to traditional bureaucratic arrangements. However, the effectiveness of such reforms appears to depend on institutional capacity and governance maturity, suggesting that structural change must be accompanied by professional development and clear regulatory oversight.

Collectively, these findings reinforce the view that leadership innovation is not merely administrative but strategic, shaping how zakat institutions respond to environmental uncertainty, stakeholder expectations and technological change.

Digital Transformation: Opportunities and Structural Constraints

Digital transformation emerged as the most prominent innovation theme across the reviewed literature. The adoption of e-payment systems, mobile applications, blockchain, artificial intelligence and data analytics has been widely reported to enhance operational efficiency, transparency and accessibility. These technologies streamline zakat processes, reduce administrative delays and enable more accurate tracking of funds from collection to distribution.

Notably, blockchain-based systems were highlighted for their potential to improve traceability and trust, addressing long-standing public concerns regarding transparency in zakat management. Similarly, artificial intelligence and machine learning applications were reported to support data-driven decision-making in zakat calculation and beneficiary prioritization.

Despite these advantages, the review reveals structural constraints that limit the transformative potential of digital innovation. Many technologies remain at conceptual or pilot stages, with limited large-scale implementation. Inconsistent adoption across states, cybersecurity risks, data integration challenges and uneven digital literacy among staff and stakeholders were frequently cited barriers. These findings suggest that digital innovation in zakat institutions is best understood as an evolutionary rather than revolutionary process, requiring sustained investment, capacity building and regulatory alignment.

Innovation in Zakat Collection: Modernization and Compliance

Innovations in zakat collection primarily focused on improving compliance, convenience and engagement among zakat payers. Branding initiatives, such as the use of official zakat logos, were reported to strengthen corporate confidence and participation, signaling institutional legitimacy and professionalism. Digital payment platforms further reduced transaction barriers and aligned zakat payment practices with contemporary financial behaviors.

However, the review indicates that while digital tools increase intention to pay zakat, sustained compliance depends on broader institutional factors, including trust, transparency and awareness. This suggests that collection innovation must be supported by effective communication strategies and governance practices to achieve long-term impact.

Distribution Innovation and Socio-Economic Impact

Innovations in zakat distribution represent a shift from short-term relief toward impact-oriented and data-driven approaches. The use of analytical models, such as Analytic Hierarchy Process and machine learning, reflects an increasing emphasis on prioritization, fairness and outcome optimization. Empowerment programs targeting *asnaf* entrepreneurs and agropreneurs further illustrate a strategic orientation toward poverty alleviation and economic sustainability.

Collaborative distribution models involving zakat institutions and Islamic financial institutions were found to enhance reach and coordination, particularly in supporting vulnerable groups such as *gharimin*. These approaches align zakat distribution with broader socio-economic development goals, positioning zakat institutions as active development actors rather than passive fund distributors.

Nevertheless, the review highlights the need for more robust evaluation of long-term outcomes. While many studies report positive impacts, empirical evidence on sustainability, scalability and comparative effectiveness remains limited.

Cross-Cutting Challenges and Research Gaps

Across innovation domains, several recurring challenges were identified:

1. Lack of standardization across states and institutions

2. Limited longitudinal and comparative studies

3. Uneven technological readiness and skills gaps

4. Fragmented regulatory frameworks

These challenges point to a significant research gap concerning the institutionalization and sustainability of zakat innovation. Future research should move beyond descriptive case studies toward comparative, longitudinal and outcome-based analyses that assess not only implementation success but also long-term social and institutional impact.

Implications of the Study

The findings of this systematic literature review offer several important implications for policy, practice and research in the context of zakat institutions in Malaysia.

Policy Implications

At the policy level, the synthesis highlights the need for greater standardization and coordination across Malaysian zakat institutions. While innovation initiatives, particularly digitalization and governance reform, have yielded positive outcomes, inconsistent adoption across states limits their systemic impact. Policymakers and state religious authorities may consider developing national-level guidelines or frameworks to harmonize digital platforms, governance practices and reporting standards, while still respecting state-level autonomy.

Furthermore, the growing use of advanced technologies such as blockchain, artificial intelligence and big data analytics suggests a need for regulatory readiness. Clear policies addressing cybersecurity, data governance and ethical use of technology are essential to mitigate risks and enhance institutional trust.

Managerial and Institutional Implications

For zakat administrators and institutional leaders, the findings underscore that innovation is most effective when technological adoption is aligned with leadership capacity and organizational readiness. Digital tools alone do not guarantee improved performance; rather, they must be supported by strategic planning, internal audit mechanisms, professional development and role clarity among zakat personnel.

Innovations in zakat collection, such as branding initiatives and digital payment platforms, should be complemented by transparent disclosure and communication strategies to sustain compliance and public confidence. Similarly, distribution innovations that emphasize data-driven prioritization and empowerment-oriented programs highlight the importance of impact-based performance measurement, moving beyond short-term disbursement metrics.

Societal Implications

From a societal perspective, the reviewed innovations position zakat institutions as key actors in inclusive socio-economic development. Empowerment-focused distribution models, collaborative partnerships and targeted programs for *asnaf* demonstrate zakat's potential to contribute to poverty alleviation, economic resilience and

social sustainability. Strengthening these approaches can enhance the credibility and relevance of zakat institutions in addressing contemporary socio-economic challenges.

Limitations of the Study

Despite its methodological rigor, this systematic literature review is subject to several limitations. First, the review relied exclusively on studies retrieved and screened through the Elicit platform, which may exclude relevant grey literature, policy documents, or unpublished institutional reports. Second, the predominance of qualitative and case-based studies limits the generalizability of findings across all zakat institutions in Malaysia.

Third, many technological innovations identified in the literature, particularly blockchain and artificial intelligence, remain at conceptual or pilot stages, resulting in limited empirical evidence on long-term effectiveness and scalability. Finally, variations in institutional context, regulatory environments and implementation capacity across states may influence outcomes in ways not fully captured by the reviewed studies.

Directions for Future Research

Building on the identified gaps, several directions for future research are proposed. First, there is a need for longitudinal and comparative studies to assess the sustained impact of innovation initiatives across different zakat institutions and states. Such studies would provide stronger evidence on causality and long-term outcomes.

Second, future research should explore integrated innovation frameworks that examine the interaction between leadership, governance, technology and stakeholder engagement. This would move the literature beyond fragmented analyses toward a more holistic understanding of zakat institutional transformation.

Third, empirical evaluation of emerging technologies, such as blockchain, artificial intelligence and machine learning, using real-world implementation data remains limited. Rigorous impact assessments and cost–benefit analyses are needed to inform evidence-based adoption decisions.

Finally, greater attention should be given to beneficiary-centered outcomes, particularly the long-term socio-economic effects of empowerment-oriented distribution models on *asnaf* livelihoods and community development.

CONCLUSION

This systematic literature review provides a comprehensive synthesis of how innovations in leadership, management, collection and distribution influence zakat institutions in Malaysia. The findings indicate that innovation has become a critical driver of institutional effectiveness, particularly through governance reform, digital transformation and impact-oriented distribution strategies.

Leadership and management innovations establish the organizational foundations necessary for successful technological adoption, while digital tools enhance efficiency, transparency and accessibility. Innovations in collection modernize compliance mechanisms and distribution reforms increasingly emphasize data-driven prioritization and socio-economic empowerment. However, the effectiveness of these innovations is contingent upon institutional readiness, standardization and sustained stakeholder engagement.

Overall, this review contributes to the zakat literature by integrating fragmented empirical findings into a coherent analytical framework. It offers practical insights for policymakers and practitioners while identifying critical gaps for future research. As zakat institutions continue to evolve, a strategic and integrated approach to innovation will be essential to maximize their social and economic impact in Malaysia.

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