

WEB-BASED DISCLOSURE REPORTING OF AMIL ZAKAT IN HIGHER LEARNING INSTITUTIONS (HLI)

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Abstract	<p><i>This study examines the role of Higher Learning Institutions (HLIs) designated as amil zakāt entities in Malaysia, focusing on their accountability and transparency in managing zakāt funds through web-based disclosures. A disclosure index covering financial, performance, and political accountability dimensions was developed. Data were collected from the official websites and social media platforms (Facebook and Instagram) of 17 HLIs appointed as amil zakāt by Lembaga Zakāt Selangor (LZS). The findings indicate generally low levels of disclosure across the sampled institutions, particularly in financial and political accountability dimensions. Insufficient reporting practices weaken stakeholder trust and undermine institutional credibility. This study contributes to the limited literature on Islamic accountability and web-based disclosure in the context of zakāt fund management by HLIs. It highlights the pressing need for more transparent practices that align with the principles of Islamic accountability and the maqasid al-shariah. The study is limited to HLIs under the jurisdiction of LZS and relies on publicly available online information, which may not fully capture internal accountability mechanisms. Enhancing online disclosure practices could strengthen donors' confidence, reinforce HLIs' credibility and support their role in sustainable educational development through zakāt funding.</i></p> <p>Keywords: Zakāt, Amil, Fund, Accountability, Transparency.</p>
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INTRODUCTION

The funding of educational institutions has become a critical issue worldwide. Many education systems struggle with budget constraints, resulting in inadequate resources that hinder quality learning outcomes. In response to these challenges, various financing mechanisms have been introduced to diversify income streams and enhance institutional sustainability (Karimov, 2021; Greben et al., 2024; Yu et al., 2024).

In the Malaysian context, one such mechanism is the appointment of Higher Learning Institutions (HLIs) as *amil zakāt*, an authorized agent entrusted with the collection and distribution of *zakāt*. This initiative provides HLIs with an opportunity to support their operational and developmental needs as well as to assist deserving student populations, aligning financial practices with social justice principles embedded in Islamic teachings (Md Ismail & Ali, 2022; Indriana & Rohim, 2025).

Despite its vast potential, concerns have emerged regarding the accountability and transparency of *zakāt* fund management in HLIs. Instances of misappropriation or inefficient use of *zakāt* funds have raised questions about the adequacy of internal governance structures and reporting mechanisms within these organizations (Zainal et al., 2016). Furthermore, online disclosure practices, essential for public communication and stakeholder trust, remain underdeveloped among the appointed HLIs.

Given the growing expectation for transparency and good governance, it is crucial to examine the extent to which HLIs fulfill their responsibilities as *amil zakāt*, especially through digital platforms. The functions of HLI as *amil* are important to increase the amount of *zakāt* collection and become a medium to distribute the *zakāt* money to the HLI students as the *asnaf*.

HLI as *amil* also helps the *zakāt* institutions to reach as much as potential *zakāt* buyers especially among the HLI staffs through their own platform such as deduction of salary and monthly donations. Therefore, since the stakeholders of HLI are diverse ranging from HLI staffs, students and public as general, the reporting of HLI *zakāt* activities shall make known to the public. Among the ways to do so are through their website and social media as platforms that are easily manage and accessible to the public rather than through internal announcements and management report.

This study aims to assess the level of web-based disclosure among HLIs appointed by Lembaga *Zakāt* Selangor (LZS), focusing on financial, performance, and political accountability. These types of accountabilities deemed holistics and suitable in the context HLI as a non-profit organisation. The findings contribute to a better understanding of how Islamic accountability principles are operationalized in practice and highlight areas for improvement in ensuring the integrity and sustainability of *zakāt*-based educational financing.

LITERATURE REVIEW

Educational Institutions Fund

Research indicates that public funding is the most effective model for financing education institutions (Karimov, 2021; Greben et al., 2024; Yu et al., 2024). This approach provides stable and predictable funding, allowing institutions to plan and execute long-term educational programs.

One potential source of public funds that educational institutions can explore is the appointment of *amil zakāt* by *zakāt* authority bodies. In Malaysia, the appointment of educational institutions as *amil zakāt* has been implemented since 1998. *Amil zakāt* refers to entities or organizations appointed by state *zakāt* authority bodies to collect and distribute *zakāt*, a form of charity that is obligatory in Islam.

Educational institutions, including higher education institutions, colleges, and schools, can be appointed as *amil zakāt*. The appointment allows educational institutions to collect *zakāt* from payers and distribute it to their beneficiaries, especially students (Md Ismail & Ali, 2022; Indriana & Rohim, 2025). In addition, the income generated from acting as an *amil zakāt* can be used to help manage the institution.

Higher Learning Institutions (Hli) Amil Zakāt

The *wakalah* concept involves the *Zakāt* Institution appointing individuals or organizations to collect *zakāt* on their behalf. These institutions can use the collected *zakāt* to support the operations of their organizations. *Amils* at IPT are appointed because of their proximity to local payers and the *asnaf* group. They are familiar with the specific needs of those who

require assistance, especially among the poor, needy, and *fi sabilillah* asnaf within the IPT society. Thus, they are responsible for reporting on how the zakāt fund is used, similar to other NGOs.

In Islam, an *amil zakāt* is allowed to receive a reasonable amount of compensation for their services in collecting and distributing zakāt. This compensation is known as *Ujrat-e-Amil* or the wages of the collector. The payment of *Ujrat-e-Amil* is considered a legitimate expense of zakāt collection and distribution. The specific amount of *Ujrat-e-Amil* is not fixed by Islamic law and can vary depending on the circumstances and the total amount of zakāt collected.

However, it is important to note that the compensation should be reasonable and does not exceed what is necessary to cover the costs involved in collecting and distributing zakāt. The increasing number of *amil zakāt* might lead to competition among different zakāt collection organizations. This competition can arise from several factors, such as differences in the quality of services provided, the level of trust among potential donors, the level of understanding of zakāt, attitudes toward zakāt, and perceptions of effectiveness in distributing zakāt funds to eligible recipients (Mohd Ali et al., 2017).

If zakāt is collected and distributed in accordance with Islamic principles and in a transparent manner, competition among different organizations should not be a concern. Ultimately, the primary focus is to ensure that zakāt is collected and distributed as effectively and efficiently as possible. In fact, competition could have a positive effect on the efficiency and effectiveness of zakāt funds' collection and distribution; *amil zakāt* may strive to provide better services and enhance their transparency and accountability in their operations.

Accountability

Islamic accountability theory serves as the primary theoretical foundation for web disclosure reporting in HEIs. This theory is rooted in the Islamic principle of *amanah* (trust), which requires individuals and institutions to be accountable to Allah and society for their financial and governance practices (Haniffa & Hudaib, 2007). According to Islamic accountability theory, zakāt institutions and HEIs acting as *amil zakāt* must ensure that their financial disclosures are transparent, truthful, and accessible to all stakeholders, including zakāt payers and recipients.

This theory emphasizes the moral and ethical obligations of institutions to disclose their financial activities comprehensively, aligning with the broader goals of *maqasid al-shariah* (objectives of Islamic law).

Hli Web-Based Disclosure

Disclosure of information is crucial for building trust among zakāt payers. Since most zakāt payers prefer to make their contributions online, greater emphasis need to be placed on web disclosure practices. Web disclosure refers to the voluntary dissemination of information to the public on websites, which includes performance disclosures that help stakeholders understand how an organization is performing in terms of meeting its goals and impacting its target beneficiaries (Lee & Blouin, 2019).

Web disclosure is important for promoting transparency, accountability, compliance, accessibility, and communication. Providing information on its website allows an organization to build trust with stakeholders and demonstrate its commitment to ethical and legal standards. Ur Rehman et al. (2021) found that the intention of *muzaki* (zakāt payers) to pay their zakāt to a zakāt organization is influenced by the level of the *muzaki's* trust in the zakāt organization.

This trust is measured by the *muzaki's* perceptions of the board capital of zakāt institutions, zakāt disclosure practices, and stakeholder management models. Supporting this finding, another study (Mohd Ali et al., 2017) stated that the decision to pay zakāt is determined by the payers' attitude and their trust toward the institution to handle the zakāt fund properly, as well as their degree of understanding about zakāt.

Ramli and Kamaruddin (2017) highlighted the need for zakāt institutions in Malaysia to enhance their accountability disclosure, especially on their public websites. By increasing the availability of essential information online, it is expected that the level of public trust can be strengthened (Rizka Nurfadhilah & Sasongko, 2019). Besides, websites generally provide opportunities for dialogic communication between organizations and their stakeholders, as well as the wider community (Nair et al., 2022). A comprehensive review of relevant literature should be conducted to identify research gaps and position the current study within prior research.

METHODOLOGY

Sampling

The population for this study was all appointed amils by Lembaga Zakāt Selangor (LZS). The list of the HLI involved was obtained from the LZS website. Websites’ disclosure examined include the website, Facebook (FB) and Instagram (IG) pages.

Table 1: The HLI List Obtained from the LZS Website

No.	University	Website	FB	IG
1.	Universiti Islam Antarabangsa Malaysia (UiAM)	https://division.iium.edu.my/ief/financial-assistance/#	/	/
2.	Universiti Kebangsaan Malaysia (UKM)	https://www.ukm.my/zakat	/	/
3.	Universiti Putra Malaysia (UPM)	https://wazan.upm.edu.my/	/	/
4.	Universiti Teknologi Mara (UiTM)	https://zawaf.uitm.edu.my/	/	/
5.	Universiti Islam Antarabangsa Selangor (UiS)	https://www.uis.edu.my/pzk https://www.yayasankuis.com/en/zakat/	/	/
6.	Msu Holdings Sdn Bhd	https://www.msu.edu.my/news/May2018-islamic-finance-banking-economics-MSU-iftar-with-industry-zakat-for-orphans-2018	X	X
7.	Unitar Capital Sdn Bhd	Not available	X	X
8.	Universiti Infrastruktur Kuala Lumpur (IUKL)	https://zakat.iukl.edu.my/	X	X
9.	University Of Cyberjaya	Not available	/	/
10.	Universiti Selangor (Unisel)	Not available	/	/
11.	Univerisiti Teknikal Mara Sdn Bhd (Unikl)	https://zakatunikl.com/	X	X
12.	Universiti Telekom Sdn Bhd (MMU) Yayasan Universiti Multimedia (YUM)	https://yum.mmu.edu.my/donate/zakat/	/	/
13.	Universiti Tenaga Nasional Sdn Bhd (Uniten)	https://amanahuniten.my	/	/

14.	Saito University College	https://saito.edu.my/study/2024/09/18/berita-baik-untuk-asnaf-selangor/	/	X
15.	University Malaysia of Computer Science & Engineering (Unimy)	https://www.unimy.edu.my/unimy/centre-for-student-experience/#	X	/
16.	City University	Not available	/	/
17.	ASIA Elearning Sdn Bhd (Asia E-University)	https://www.apu.edu.my/study-apu/malaysian-students/lembaga-zakat-selangor-mais	/	/

To examine the level of information disclosed by Higher Learning Institutions, a web disclosure index of accountability was used. The index was adopted from Dainelli et al. (2013). This study used three platforms to measure the level of disclosure, namely the HLI website, Facebook and Instagram. The three platforms were reviewed and measured based on the 18 items in the disclosure index.

The items were categorized into three groups: financial, performance, and political accountability. Specifically, there were four items related to financial accountability, nine items concerning performance, and five items focused on political accountability.

Table 2: Measurement Items

Dimension	Definition	Items
Financial	Financial accountability focuses on tracking and reporting on the allocation and utilisation of financial resources, using the tools of management control and auditing.	1. Financial statement 2. Account notes 3. Management commentary 4. Auditor report
Performance	Demonstrating and reporting performance of the organization based on agreed-upon performance targets (missions) and focusing on inputs, outputs, outcomes and impacts.	1. Vision/mission statement 2. Governance structure 3. Human resource organization 4. Strategic plan 5. Results of research activities 6. Key performance indicators 7. Risk report 8. Result of educational activities 9. Visitor survey
Political	Focus on procedures and mechanism which ensures to fulfil the public trust, engage and involve stakeholders, acts in accordance with agreed upon standards of probity, ethics, integrity and professional responsibility.	1. President/director statement (Fb, IG) 2. Management of collections and distribution 3. Voluntary work report 4. Management remuneration 5. Report on donations and benefactors

In the study by Dainelli et al. (2013), binomial logic was used to measure the IPTA disclosure reporting level. In case the IPTA discloses the reporting index, 1 will be assigned, while if there is no reporting being done, 0 will be assigned. The total score for each group on the reporting index will be summed up to identify the percentage for each group of reporting.

WEB-BASED ACCOUNTABILITY INDEX INTER-RATER RELIABILITY TEST

The content analysis technique applied in this study is to measure the inter-rate reliability and to ensure the reliability of the content analyses. In order to ensure the reliability of the content analysis (Saman 2015), three raters with accounting knowledge independently coded five randomly selected items. The two raters rated the scores to see if there was any disagreement. Most of the disagreements were due to misrepresentations, and discussions were made to resolve the issues.

From the 5 websites, a total of 18 index \times 2 raters \times 5 websites = 180 checklists were obtained. Once pretested were done, the three platforms were then analysed using a content analysis procedure to quantify the total extend of disclosures.

RESULTS AND DISCUSSION

The analysis of web-based disclosure practices among Higher Learning Institutions (HLIs) appointed as amil zakāt entities reveals notable imbalances across the dimensions of financial, performance, and political accountability (Table 3). Overall, the findings highlight a limited level of transparency in the management and reporting of zakāt funds. This finding raises important implications for both institutional governance and the fulfilment of Islamic accountability principles.

Table 3: Accountability Disclosure

Accountability disclosure	Total no. of disclosed information	%	Total no. of undisclosed information	%	Total items
Financial Accountability	3	4%	72	96%	75
Performance Accountability	17	13%	118	87%	135
Political Accountability	25	33%	50	67%	75
Total	45		240		285

Analysis Of Financial Accountability

The findings show that only three out of 75 financial items (4%) were disclosed, a critically low level of transparency in the management of zakāt funds. The disclosures, observed in UKM, UPM, and UiTM, were largely confined to management commentary, with limited detail on collections, allocations, or utilization of zakāt resources. Given the central role of HLIs as custodians of zakāt funds, such limited disclosure undermines their accountability to donors and beneficiaries.

From the perspective of the maqasid al-shariah, weak financial reporting reflects a failure to uphold *amanah* (trust) and *adl* (justice), both of which are essential for ensuring the fair and transparent use of charitable contributions. This is in line with Prasetyo et al. (2025) where they highlighted that financial accountability is required so that every penny received and disbursed can be tracked.

Where there is a transparent and routinely audited financial statement in place in HLI will show that the institution's dedication to the integrity of public fund management. The degree of trust from zakat payer rises and the likelihood for fundraising grows when an institution can show transparency through reliable financial reporting.

Analysis Of Performance Accountability

The performance accountability disclosure was slightly higher, with 17 out of 135 items (13%) reported. Among the universities, UPM, UiTM, UIA, and UKM were the most proactive, each disclosing between three and five items. However, most disclosures focused on individual achievements or selected program outcomes rather than providing systematic

evaluations of how zakāt funds have improved educational access or student welfare the narrow scope of reporting limits stakeholders' ability to assess the broader impact of zakāt distribution.

In relation to the maqasid al-shariah principle of *maslahah* (public benefit), performance disclosures should extend beyond isolated achievements and reflect the collective benefit generated through zakat-funded initiatives. According to Baehaqi (2025), performance accountability is a basic principle of the sustainability and legitimacy of institutions receiving zakat money. This idea should be one of the main priorities for HLI so that zakat management can continue to develop.

Analysis Of Political Accountability

In contrast, political accountability disclosure was relatively stronger, with 25 out of 75 items (33%) reported. Institutions such as UPM, UiTM, UIA, UKM, and MMU disclosed information related to governance, compliance, and institutional alignment with zakāt authorities. This pattern suggests that HLIs respond more readily to regulatory and political pressures, as disclosure in this dimension strengthens institutional legitimacy.

However, such compliance-driven disclosure risks overshadow financial and performance accountability, thereby narrowing the scope of transparency. From an Islamic governance perspective, a focus on political alignment without adequate financial and performance reporting undermines the holistic accountability expected of *amil zakāt* institutions.

The current result is aligned with Narulitasari et al. (2023) where the study mentioned that increased public or political accountability results from increased zakat accounting, and vice versa. This is consistent with the sharia enterprise theory, which holds that financial reporting through zakat accounting is a way to answer to Allah SWT and stakeholders, including the community, for the funds given to them.

Analyses According To Hlis

Table 4 summarizes the website and social media disclosures for each HLI. The table illustrates a significant variation in the level of zakāt disclosure across different institutions, ranging from comprehensive dashboards (e.g., UiTM, UPM) to minimal or almost no disclosure (e.g., UNITAR, UNIMY). This qualitative evidence complements the quantitative analysis presented earlier, offering deeper insight into the specific strengths and weaknesses of HLIs as *amil zakāt* entities.

Table 4: Web-Based Zakāt Disclosures by Higher Learning Institutions (HLIs)

HLI	Web-Based Disclosure Observations	Key Limitation
UIA	No annual report accessible; 2024 scholarship announcement posted.	Lacks financial details.
UKM	Facebook updated with infographics on zakāt distribution.	Limited financial performance reporting.
UPM	Quarterly infographics on zakāt collection and distribution (website).	Minimal financial analysis.
UiTM	Real-time dashboard on zakāt collection/distribution; leads IPT zakāt committee.	Financial breakdown not detailed.
UiS	Partial website access.	Incomplete disclosure.
MSU	General programme reports on zakāt.	Lacks departmental-level transparency.
UNITAR	Mentions zakāt for students as <i>bantuan</i> only.	No financial or impact data.
IUKL	Information on zakāt payment is available.	No data on distribution.

Cyberjaya Univ.	Facebook posts zakāt <i>nisab</i> and programmes.	Limited institutional reporting.
UNISEL	Infographic on zakāt aid via Lembaga Zakāt Selangor.	No institutional data.
UniKL	The website is limited to zakāt online payment.	No disclosure of utilisation.
MMU	Comprehensive coverage of zakāt processes under Yayasan.	Limited transparency on fund managers.
UNITEN	Website inaccessible; Facebook provides application info.	No disclosure of fund distribution.
Saito Univ. College	Facebook announces zakāt as scholarship aid.	No utilisation reporting.
UNIMY	Mentions zakāt as financial aid only.	No further information provided.
City Univ.	Last Facebook update in 2023; zakāt distribution photos.	No consistent reporting.
ASIA e-University	Website photo and link to LZS application.	No internal disclosure.

INTEGRATIVE DISCUSSION

Collectively, the results reveal a fragmented approach to web-based disclosure among HLIs. Although these institutions made some effort to comply with governance expectations, they failed to provide comprehensive information on the management of zakāt funds and their outcomes.

This inconsistency suggests that their disclosure practices are often reactive to external requirements instead of being guided by a genuine commitment to Islamic accountability principles. The findings also highlight the urgent need for HLIs to expand their disclosure practices to encompass all dimensions of accountability. This expansion would help reinforce stakeholder trust, boost donor confidence, and strengthen institutional credibility.

CONCLUSION

This study highlights the urgent need for greater accountability and transparency among Higher Learning Institutions (HLIs) appointed as *amil zakāt* by Lembaga Zakāt Selangor (LZS). Despite the importance of web-based platforms in fostering trust, disclosure remains weak: financial (4%), performance (13%), and political (33%). Political reporting is relatively higher but largely compliance-driven, providing only partial insights into zakāt fund management.

Only a few HLIs, most notably UPM, UiTM, and MMU, have taken meaningful steps, with UPM WAZAN standing out as an exemplary case. The limited availability of financial data, clear strategic goals, and mechanisms for stakeholder engagement raise concerns about HLIs' fulfilment of their *amanah* (trust) responsibilities. As institutions entrusted with both educational and religious duties, HLIs must align their practices with Islamic accountability principles, particularly in today's digital context, where donors rely heavily on online information.

Weak or fragmented disclosure practices not only undermine credibility but also hinder the fulfilment of the *maqasid al-shariah*, which emphasize trustworthiness, justice, and public benefit (*maslahah*). To close these gaps, HLIs need to develop a structured framework covering the collection, allocation, and utilization of zakāt. Financial transparency must be prioritized through regular and accessible reporting, while performance-based disclosure should highlight zakāt's educational and social impact, such as student support and employability outcomes.

Furthermore, digital platforms, including websites and social media, must be strengthened as channels of accountability rather than mere promotional tools. At the policy level, zakāt authorities such as LZS should introduce standardized disclosure guidelines to ensure consistency across all appointed HLIs. In addition, disclosure requirements could be tied to accreditation and quality assurance processes, encouraging compliance.

Authorities should also provide capacity building on Islamic accountability, financial transparency, and digital reporting, while establishing independent monitoring mechanisms to strengthen the credibility of disclosures. From a theoretical perspective, the findings indicate that disclosure is primarily shaped by institutional and regulatory pressures, consistent with legitimacy theory.

However, true Islamic accountability requires HLIs to go beyond compliance and internalize the principles of *amanah*, *adl* (justice), and *maslahah* as the foundation of their web-based practices. Therefore, strengthening disclosure is not only an administrative responsibility but also a religious and moral obligation. To sum up, while Higher Learning Institutions (HLIs) serve as vital custodians of zakat funds within the academic sphere, their operational framework must be understood through their legal and structural status as appointed agents (*wakil*) or representative *amil*.

The ultimate statutory responsibility and governance oversight inherently reside with the State Zakat Institutions (SZIs). Consequently, addressing gaps in accountability cannot rest solely on HLIs; rather, it requires a meaningful delineation of roles and a balanced separation of powers between the state authorities and their institutional agents. Currently, digital reporting maturity and performance levels vary across different SZIs, meaning that systemic improvements cannot be achieved by placing 100% of the reporting burden on HLIs alone.

Instead, embedding maqasid al-shariah principles into digital platforms must be a synchronized, dual-level effort. A collaborative digital ecosystem that harmonizes the reporting mechanisms of both the SZIs (as principals) and HLIs (as agents) is essential. By establishing a clearer separation of duties and fostering mutual transparency, both entities can collectively rebuild donor trust, reinforce institutional confidence, and ensure that zakat resources sustainably drive educational and societal development.

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