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A Conceptual Model of Big Data-Driven Zakat Management: An Integrative Approach Between Strategic Management and Islamic Economics

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ABSTRACT

Zakat management still faces significant obstacles, such as limited data, low transparency, and inaccurate distribution. This contextual research aims to develop a Big Data-based zakat management model integrated with management strategies and Islamic economic principles. Through a literature review and conceptual analysis, an integrative framework is developed that connects muzaki (recipients) and mustahik (recipients), Big Data analytics for recipient prediction and segmentation, and management strategies for fair, efficient, and sustainable zakat distribution. This model strengthens the accountability, transparency, and operational effectiveness of zakat institutions, ensuring alignment with the principles of social justice and moral responsibility in Islamic economics. This research provides a theoretical contribution to the zakat management literature and provides practical guidance for modern zakat institutions

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INTRODUCTION

Zakat is a key instrument in Islamic economics, playing a crucial role in wealth redistribution and poverty alleviation. The effectiveness of zakat management significantly determines the social impact of zakat institutions, both in improving the welfare of those who mustahik (recipients of zakat) and maintaining the trust of those who pay zakat (Latief & Niu, 2020). However, current zakat management still faces various obstacles, such as limited data on mustahik and muzaki (recipients of zakat), low transparency, and suboptimal evaluation of zakat distribution. This situation highlights the need for innovation in the zakat management system to adapt to social and technological developments. The application of modern information technology, particularly Big Data, offers opportunities to improve the accuracy, efficiency, and transparency of zakat institution decision-making.

The use of Big Data enables the collection, storage, and analysis of data on a large scale, which can be used for segmentation of mustahik, prediction of needs, and evaluation of the effectiveness of zakat distribution (Latief, 2019b). With this capability, zakat institutions can adapt their operational strategies more responsively to changing social and economic conditions. Previous research has shown that nonprofit organizations and the Islamic finance sector that utilize Big Data are able to improve performance and accountability (Latief, 2019a). However, most studies still focus on technical or operational aspects without linking them to the principles of strategic management and Islamic economics as a whole. This highlights the need for a conceptual approach that integrates these three aspects to produce a more effective zakat management model.

In addition to technological aspects, the application of strategic management principles is also crucial in zakat management. Strategic management provides a framework for long-term planning, evidence-based decision-making, and systematic evaluation of organizational performance (Latief & others, 2019). With this approach, zakat institutions can be more proactive in designing targeted and sustainable zakat distribution programs. Integrating management strategies with Big Data enables zakat institutions to improve operational efficiency while maintaining service quality. This approach also encourages institutions to balance efficiency goals with the principles of social justice that underlie Islamic economics.

The principles of Islamic economics emphasize social responsibility, justice, and the welfare of the people as the basis for managing zakat (Latief & Sandimula, 2022). Therefore, the development of a zakat management model must consider Islamic moral and legal aspects so that zakat distribution is not only efficient but also fair and sustainable. Several previous studies have emphasized the importance of applying Islamic economic principles in the management of zakat institutions, but integration with modern management strategies and Big Data has been rarely studied (Saad et al., 2023). This gap creates a significant research gap, particularly in providing a conceptual model that can guide the practices of zakat institutions. This gap underscores the need for research that develops a holistic theoretical framework, incorporating technology, management strategies, and Islamic economic principles.

Based on the literature review, it is clear that although several studies have discussed Big Data in zakat management, studies that integrate this technology with the principles of strategic management and Islamic economics as a whole are still limited (Arifin & Anwar, 2021). These limitations necessitate conceptual research to formulate an integrative and systematic zakat management model. Such a model is expected to serve as a basis for more targeted, efficient, and transparent decision-making by zakat institutions. Furthermore, the development of a conceptual model also provides theoretical contributions to the literature on zakat management and Islamic economics. Therefore, this research is designed to address this gap by offering a comprehensive, multidisciplinary approach.

This research aims to develop a conceptual model for Big Data-based zakat management integrated with management strategies and Islamic economic principles. The proposed model is expected to improve operational effectiveness, transparency, and fairness of zakat distribution. In addition to providing theoretical contributions, the model also offers practical guidance for zakat institutions in utilizing technology for more accurate and evidence-based decision-making. Thus, this research has significant academic and practical relevance and opens up opportunities for further empirical studies to test the model's effectiveness in real-world contexts. This approach emphasizes the importance of integrating technology, strategic management, and Islamic economic principles in creating modern, equitable, and sustainable zakat management.

LITERATURE REVIEW

Zakat management from an Islamic economic perspective emphasizes the principles of justice, social responsibility, and the welfare of the community. Zakat is not merely a ritual obligation, but also a socio-economic instrument that can reduce the gap between those receiving zakat and those receiving it (Musa et al., 2022). Several Islamic economic theories explain that the distribution of zakat on target can improve the welfare of society and encourage sustainable social development (Amilahaq et al., 2021). Therefore, every zakat management model must consider sharia aspects, criteria for zakat recipients, and fair distribution mechanisms. Integrating these principles provides the moral and legal foundation for zakat institutions in carrying out their operations.

In addition to sharia aspects, the effectiveness of zakat institutions is also determined by the implementation of strategic management. Strategic management provides a framework for designing long-term plans, optimally allocating resources, and evaluating organizational performance (Alam et al., 2021). The Resource-Based View (RBV) theory suggests that organizational resources, including data, human resource competencies, and information systems, can provide a competitive advantage that supports the effectiveness of zakat distribution. Furthermore, information-based decision-making theory emphasizes the importance of accurate data for generating appropriate decisions responsive to the needs of those who mustahik (recipients of zakat). Therefore, implementing a systematic management strategy is crucial for maintaining the sustainability and operational quality of zakat institutions.

The development of information technology, particularly Big Data, has provided new opportunities in the management of modern organizations, including zakat institutions. Big Data enables the collection, storage, and analysis of large amounts of data, supporting faster, more accurate, and evidence-based decision-making (Othman et al., 2021). The Big Data analytical framework, known for its five main characteristics: volume, velocity, variety, veracity, and value, enables zakat institutions to segment mustahik (recipients of alms), predict needs, and evaluate distribution effectiveness. The Decision Support System (DSS) concept also demonstrates that big data can be used as a strategic tool for managers in designing operational and zakat distribution policies. Thus, Big Data acts as an enabler that connects management strategies with Islamic economic principles.

Although these three aspects, Islamic economics, strategic management, and Big Data, have their own literature, research that integrates the three holistically in zakat management is still very limited (Ryandono et al., 2023). This gap highlights the need for a conceptual model that bridges sharia principles with organizational strategies and analytical technology. Such a model would not only strengthen the theoretical foundation but also provide practical guidance for zakat institutions to optimize zakat distribution fairly and efficiently. This multidisciplinary integration is at the heart of the proposed conceptual research, aiming to fill the gap in the existing literature and provide new contributions to modern zakat management.

Thus, this theoretical study confirms that the development of a conceptual model for zakat management must consider three important aspects: Islamic economic principles as a moral and legal foundation, strategic management as a planning and evaluation framework, and Big Data as an enabler for evidence-based decision-making. This approach ensures that zakat distribution is not only efficient and accurate, but also fair, transparent, and sustainable. This conceptual research will serve as a foundation for further empirical studies that can test the model's effectiveness in the real-world context of zakat institutions. The integration of these three aspects is a key contribution of this research to enriching the literature on zakat management and modern Islamic economics.

METHODOLOGY

This research uses a conceptual approach with the aim of developing a Big Data-based zakat management model integrated with management strategies and Islamic economic principles. This approach emphasizes the development of a theoretical framework that can bridge the theory and practice of zakat management holistically, without collecting empirical data in the field. A literature review is the primary step, systematically reviewing academic sources, journals, books, and documents from zakat institutions to identify relevant concepts, theories, and best practices (Syed Yusuf et al., 2024).

Next, this study uses conceptual analysis to integrate various theories and literature findings. This analysis is conducted through a synthesis process that combines Islamic economic principles, management strategies, and Big Data capabilities to support zakat institution decision-making. In this process, the relationships between input, process, and output variables are systematically formulated to form a coherent conceptual model framework.

The conceptual model was developed by mapping the main elements of zakat management, including muzaki and mustahik data, distribution mechanisms, Big Data analysis, and strategic and sharia principles. This model is visualized through a flowchart showing the interactions between resources, analytical processes, and the results of effective, fair, and transparent zakat distribution. This approach allows researchers to present a conceptual framework that is not only theoretical but also has practical implications for zakat institutions.

Although the research is conceptual in nature, theoretical validation was conducted to ensure the model's consistency with Islamic economic principles and strategic management theory. Validation was conducted through a critical review of the literature and expert opinion in the fields of zakat management and Islamic economics (Fakhruddin et al., 2024). This aims to ensure that the model developed is not only theoretically logical but also practically relevant for implementation in zakat institutions.

Thus, this methodology emphasizes the development of a conceptual model based on a synthesis of relevant theory and literature, resulting in an integrative, systematic framework that can serve as a basis for further empirical studies. This approach ensures that the proposed zakat management model balances technological, management, and sharia principles.

RESULT AND DISCUSSION

Table 1. Conceptual Findings of Big Data-Based Zakat Management Model Development

Study Aspects	Key Findings	Conceptual Implications
Big Data Infrastructure in Zakat Management	Zakat institutions require digital system integration such as data warehouses, interoperability with government platforms (Dukcapil, BPS, DTKS), and the use of analytical tools to map mustahik and muzakki.	Realizing zakat management based on centralized data that is accurate, real-time, and based on cross-institutional verification.
Management Strategy in Using Big Data	Strategic management approaches (SWOT, Balanced Scorecard, resource-based view) are used to optimize data utilization in planning, implementing, and evaluating zakat programs.	Supports service strategy development, mustahik targeting, and distribution optimization based on predictive analytics.

Study Aspects	Key Findings	Conceptual Implications
Integration of Islamic Economic Principles	Values such as justice, welfare, transparency, and efficiency are the main foundations in designing data usage flows.	Data is not just a technical tool, but an ethical instrument to ensure fair, trustworthy, and beneficial distribution of zakat.
Big Data-Based Mapping of Mustahik Needs	Big Data enables zakat institutions to analyze categories of mustahik, poverty levels, specific needs, locations, economic potential, and welfare parameters.	Data is the basis for making decisions on zakat distribution and empowerment programs that are right on target.
Optimizing Zakat Collection (Fundraising)	Utilization of machine learning to map muzakki behavior, donor segmentation, service personalization, and prediction of regional zakat potential.	Increase campaign effectiveness, expand the muzakki base, and reduce dependence on traditional methods.
Governance and Accountability Model	Big Data enables digital audits, distribution tracking, transparency dashboards, and real-time program monitoring.	Increasing public trust and legitimacy of zakat institutions in accordance with the principles of sharia accountability.
Best Practices in Technology-Based Zakat Management	Literature studies show the integration of AI, GIS, data mining, and digital-based zakat management systems in several international and national zakat institutions.	The conceptual model can adopt best practices to become a blueprint for developing the zakat system in Indonesia.
Integrative Conceptual Model	The literature results allow the development of a model that combines: Big Data → Strategic Management → Islamic Economics → Zakat Governance.	A conceptual framework for zakat management is formed that is holistic, adaptive, data-based, and based on sharia values.

The research results show that the development of a Big Data-based zakat management model requires comprehensive integration between information technology, strategic management principles, and the fundamental values of Islamic economics. In terms of infrastructure, the literature review concludes that zakat institutions require a centralized, standardized, and integrated data platform across institutions to ensure the verification process for mustahik and muzakki runs more accurately and efficiently. From a strategic management perspective, Big Data serves as a foundation for developing organizational strategies, particularly in program planning, risk management, and in-depth analysis-based performance evaluation. The findings also emphasize that sharia principles such as justice, trustworthiness, transparency, and benefit must form an ethical framework in data utilization, so that technology becomes not merely a tool, but also a means to ensure the distribution of zakat that is appropriate, fair, and beneficial.

Furthermore, Big Data opens significant opportunities for precisely mapping the needs of those who mustahik (recipients of zakat) through socio-economic, demographic, and empowerment potential analyses. The use of predictive algorithms also increases fundraising effectiveness by mapping the behavior of those who pay zakat (muzakki) and developing more personalized zakat collection strategies. From a governance perspective, data enables digital audits, real-time transparency, and increased public accountability, which have a direct impact on public trust. International literature studies show that the integration of AI, data mining, and GIS has been successfully used to optimize zakat distribution, which then serves as a reference in developing an integrative conceptual model. Overall, the findings table confirms that a Big Data-based zakat management model can be designed holistically by bridging technology, strategic management, and Islamic economics within a single systematic framework.

Muzaki and Mustahik Data as a Basis for Strategic Decisions

Data on muzaki and mustahik is the main foundation of modern zakat management. Data quality determines the accuracy of analysis and the effectiveness of zakat distribution (Emzaed et al., 2020). Zakat institutions require comprehensive information regarding the socioeconomic profile, income, location, and preferences of zakat recipients. Insufficient or inaccurate data can lead to inaccurate distribution and undermine public trust. Therefore, systematic data management is a strategic priority for every zakat institution.

The use of Big Data enables zakat institutions to collect data from various sources in an integrated manner. Zakat transaction information, zakat recipient records, and demographic data can be analyzed to understand the real needs of the community (Faisal et al., 2023). This way, zakat distribution can be tailored to the characteristics and priorities of those eligible for zakat. This data analysis also helps institutions identify groups most in need of support. This demonstrates that data management is not merely administrative but part of an organization's strategy.

In addition to quality, data security and integrity are crucial aspects that must be maintained. The use of secure information systems and strict privacy protocols prevents data manipulation and maintains the trust of zakat payers (Usman, 2023). Zakat institutions need to ensure that all data collection and processing processes adhere to ethical and legal principles. Failure to comply with these standards can damage the organization's reputation and credibility. Therefore, data management must be integrated with security policies and sound organizational governance.

Complete and accurate data also supports long-term strategic planning. Analysis of zakat recipient contribution patterns and the needs of recipients enables zakat institutions to formulate effective and sustainable distribution programs (Chotib, 2021). Furthermore, this data can be used to evaluate the performance of previous programs and make improvements. With valid information, strategic decisions become more rational and evidence-based. This confirms that data management is a core element in the strategic management of zakat institutions.

Proper management of muzaki and mustahik data not only improves operational efficiency but also strengthens institutional accountability and transparency. Data-driven zakat distribution reports are accountable to the public and enhance public trust (Mustari et al., 2024). Furthermore, integrated data enables zakat institutions to innovate in social programs. This adds value to the institutions in carrying out their Islamic social and economic missions. Therefore, data management is a strategic foundation supporting the success of a Big Data-based zakat management model.

Big Data Analytics as an Enabler for Targeted Zakat Distribution

Big data analytics plays a crucial role in increasing the effectiveness of zakat distribution. With the ability to process large volumes of data, zakat institutions can more accurately understand the contribution patterns of zakat recipients and the needs of those who mustahik (recipients of zakat) (Mukhlishin et al., 2025). This information enables segmentation of zakat recipients based on their level of need, location, and socio-economic priorities. Without proper analytics, zakat distribution risks being misdirected and suboptimal. Therefore, Big Data is not just a technological tool, but an enabler of modern zakat management strategies.

The analytical process begins with the collection of internal and external data from zakat institutions. Internal data includes donations, distribution programs, and mustahik records, while external data covers socioeconomic conditions, demographics, and community needs (Beik, Zaenal, et al., 2021). Big data enables the integration of these various sources to produce holistic information. This analysis helps institutions predict which groups are most in need of support during a given period. This allows for more targeted and efficient zakat distribution.

Beyond prediction, Big Data supports the performance evaluation of zakat distribution programs. Historical data analysis can identify patterns of success or failure of previous programs. (Zainuddin et al., 2023). Zakat institutions can adapt their strategies based on these findings to optimize social outcomes. This enables evidence-based decision-making and reduces the risk of misallocation of funds. Thus, Big Data analytics significantly improves operational effectiveness.

The use of Big Data analytics also facilitates transparency and accountability of zakat institutions. The analysis results can form the basis for clear reports to zakat payers and the public, strengthening the trust and legitimacy of the institution (Sarif et al., 2024). This data-driven reporting provides concrete evidence regarding zakat distribution and its impact on those entitled to receive it. Thus, Big Data not only supports internal decision-making but also strengthens the institution's relationship with the community. This demonstrates the integration of technology with strategic management principles in the context of zakat.

With all these benefits, Big Data analytics is a key enabler for targeted, efficient, and equitable zakat distribution. Big Data enables zakat institutions to operate an accurate and strategic information-based zakat management model (Maulida et al., 2024). The integration of data, analytics, and operational strategies ensures that zakat distribution not only meets Islamic economic principles but is also sustainable. Therefore, the use of Big Data is a crucial requirement for modern zakat institutions to address the social and economic dynamics of society. These analytics bridge the gap between technology and management strategy, creating holistic zakat management.

Integration of Management Strategies to Improve the Operational Effectiveness of Zakat Institutions

Integrating management strategies into zakat management is crucial for improving the institution's operational effectiveness. A systematic strategy enables the institution to plan, implement, and evaluate zakat distribution programs more efficiently (Owoyemi, 2020). Without a clear management framework, operational decisions can be ad hoc and inconsistent. Integrating management strategy with data and analytics ensures every organizational action has a basis for planning and evaluation. Therefore, management strategy serves as a bridge between data analysis and zakat program implementation.

A strategic management approach helps zakat institutions optimally allocate resources. These resources include funds, manpower, and technological infrastructure to support zakat collection and distribution (Sawmar & Mohammed, 2021). With proper allocation, institutions can maximize the social benefits of every rupiah received. Management strategies also encourage institutions to prioritize programs that align with the needs of those who mustahik (recipients of the charity). This significantly improves operational effectiveness and efficiency.

Strategic management also emphasizes the importance of evidence-based decision-making. Information obtained from Big Data analytics is a key ingredient in formulating operational strategies (Alshater et al., 2021). Data-driven decisions reduce the risk of misallocation and ensure more targeted zakat programs. This approach also allows institutions to adapt to the social and economic dynamics of the community. Thus, the integration of management strategies makes the zakat management process more responsive and results-oriented.

In addition, management strategies enable systematic evaluation of program performance. Zakat institutions can assess program success based on established performance indicators, such as reach of recipients, distribution speed, and social impact (Mohammed et al., 2021). This evaluation is crucial for continuous improvement and enhancing service quality. This process also supports organizational transparency and accountability to zakat payers and the community. Therefore, strategy-based evaluation is an integral part of the modern zakat management model.

Thus, integrating management strategies into the zakat management model ensures that the institution's operations are more structured, efficient, and adaptive. A robust strategy, combined with Big Data analytics and Islamic economic principles, enables zakat institutions to optimally achieve their social goals (Khamim et al., 2025). This approach also creates a balance between efficiency, fairness, and transparency in zakat distribution. Therefore, the management strategy serves not only as an operational framework but also as a unifying force that unites technology and moral principles in zakat management. Implementing this strategy is a crucial foundation for the effectiveness and sustainability of zakat institutions.

Principles of Islamic Economics as a Foundation for Justice and Accountability of Distribution

Islamic economic principles serve as the moral and legal foundation for managing zakat. Zakat serves not only as a ritual obligation but also as a socio-economic instrument for achieving justice and the welfare of the people (Cokrohadisumarto et al., 2019). Implementing this principle requires fair, targeted, and accountable distribution to those in need. Failure to adhere to these principles can diminish the legitimacy of zakat institutions and undermine public trust. Therefore, Islamic economic principles must be the primary guideline in designing all zakat distribution policies and programs.

One of the main principles is justice in the distribution of zakat. Justice requires zakat institutions to consider the level of need of those entitled to receive zakat, equality of opportunity, and proportionality in the allocation of funds (Mahdi Syahbandir et al., 2022). Equitable distribution not only fulfills sharia obligations but also strengthens the social impact of zakat. This requires the use of data and analytics to identify groups most in need of assistance. This approach ensures that every operational decision is morally and professionally justified.

Transparency and accountability are other important aspects of Islamic economic principles. Zakat institutions must be able to clearly report the allocation and use of funds to zakat payers and the public (Yahya, 2020). Big data facilitates the creation of evidence-based reports that enhance organizational credibility. This accountability not only adheres to legal and ethical norms but also strengthens public trust in the institution. Therefore, Islamic economic principles demand the integration of morality, law, and technology in zakat management practices.

Furthermore, the principle of social responsibility emphasizes that zakat must have a real impact on the welfare of those who mustahik. Zakat distribution must support poverty alleviation, improve the quality of life, and empower communities (Widiastuti et al., 2021). Implementing these principles requires strategic planning, accurate data analytics, and effective operational coordination. Thus, Islamic economic principles not only provide normative guidelines but also serve as a tool for evaluating the success of zakat programs. This ensures that every social intervention is sustainable and beneficial.

The integration of Islamic economic principles with Big Data management and analytics strategies results in a fair, accountable, and transparent zakat management model. These principles serve as a foundation for ensuring that zakat distribution meets the real needs of the community and complies with Sharia law (Mutamimah et al., 2021). This approach allows zakat institutions to operate professionally without neglecting Islamic moral values and law. Thus, Islamic economic principles are not merely theoretical but become a core element in developing a conceptual model for modern zakat management. The resulting model integrates morality, efficiency, and technology in the practice of zakat distribution.

Integrated Conceptual Model as a Theoretical and Practical Guide

An integrated conceptual model combines Big Data, strategic management, and Islamic economic principles as a holistic framework for zakat management. This model emphasizes the relationship between muzaki and mustahik data input, analytical processes, operational strategies, and equitable zakat distribution (Rosele et al., 2022). With this approach, zakat institutions can plan and execute programs systematically and evidence-based. This model also emphasizes the interrelationship between efficiency, transparency, and fairness at every stage of distribution. Therefore, the conceptual model serves as both a theoretical and practical guide for modern zakat institutions.

Model inputs include data on muzaki (alms givers), mustahik (recipients of alms), socioeconomic profiles, and community needs. This data is processed through Big Data analytics to generate information that can be used in strategic decision-making (Beik, Swandaru, et al., 2021). This analysis allows for segmentation of eligible recipients (mustahiq), prediction of needs, and evaluation of distribution effectiveness. Thus, the model ensures that zakat distribution is based not only on estimates but also on valid and up-to-date data. This approach improves the accuracy and relevance of zakat programs.

The processes in the model emphasize the integration of analytics with the zakat institution's management strategy. This strategy includes long-term planning, resource allocation, and program performance evaluation (Herianingrum et al., 2024). Big Data analytics provides the information needed for every strategic decision. This integration ensures that every operational action aligns with social goals and Islamic economic principles. Thus, the model connects technology, strategy, and morality within a coherent framework.

The output of this model is targeted, efficient, and fair zakat distribution. Transparency and accountability are key indicators of the model's successful implementation (Ahmad & Yahaya, 2023). Distribution results can be systematically reported to zakat payers and the public, increasing trust and legitimacy in the institution. This model also allows zakat institutions to continuously evaluate and improve their programs. Thus, the conceptual model provides practical guidance that can be applied in real-world institutional operations.

Overall, the integrated conceptual model represents a theoretical innovation that fills a gap in previous research. This model combines Islamic economic principles, Big Data analytics, and management strategies to create modern, fair, and transparent zakat management (Emzaed, Aulia, et al., 2023). This approach provides theoretical contributions to the zakat management literature and practical guidance for institutions. Furthermore, the model opens up opportunities for empirical research to test the effectiveness of its implementation. Thus, this model serves as an important foundation for developing technology-based zakat management and strategies that adhere to Sharia principles.

Theoretical and Practical Implications of the Model for Modern Zakat Management

The development of an integrated conceptual model has significant theoretical implications for the study of zakat management. This model provides a conceptual framework that integrates Islamic economic principles, management strategies, and Big Data analytics (Emzaed, Pelu, et al., 2023). This model allows previously fragmented literature to be connected into a holistic approach. This paves the way for the development of new theories in technology-based zakat management and Sharia principles. Therefore, this model serves not only as a practical guide but also enriches academic studies.

In practice, this model provides guidance for zakat institutions in designing more efficient and targeted distribution programs. Integrating muzaki and mustahik data with Big Data analytics enables institutions to identify the most pressing needs.(Syaikhu et al., 2022). This management strategy, linked to analytics, ensures more optimal resource allocation. This approach makes zakat distribution more transparent, accountable, and has a real impact on the community. This underscores the importance of the model as a practical operational tool.

This model also encourages zakat institutions to implement continuous evaluation and improvement. Big Data analytics enables real-time monitoring of program effectiveness, allowing institutions to quickly adjust operational strategies (Mubin & Siddiq, 2022). This ongoing evaluation improves service quality and program sustainability. Furthermore, this model helps institutions measure social impact more objectively. Thus, implementing the model strengthens organizational control and accountability mechanisms.

Another impact of this model is increased public trust and legitimacy of zakat institutions. The transparency and accountability resulting from the integration of technology, strategy, and Islamic principles allow the public to clearly assess the use of zakat (Khan, 2023). Increased trust will encourage greater participation from muzaki (recipients of zakat). This indirectly increases the institution's capacity to distribute zakat. Therefore, this model has important implications for building the image and credibility of modern zakat institutions.

Overall, the theoretical and practical implications of this model demonstrate that modern zakat management can be conducted holistically, efficiently, and sustainably. This model serves not only as a basis for theoretical development but also as a practical implementation guide for zakat institutions

(Akinlabi & Habeebullah, 2022). The integration of Big Data, management strategies, and Islamic economic principles ensures targeted, fair, and accountable zakat distribution. This approach opens up opportunities for empirical research to test the model's effectiveness in real-world contexts. Thus, this model makes a significant contribution to the academic literature and modern zakat management practice.

CONCLUSIONS AND RECOMMENDATIONS

This research has successfully developed a Big Data-based conceptual model for zakat management integrated with management strategies and Islamic economic principles. This model emphasizes the importance of muzaki and mustahik data as a basis for decision-making, the use of Big Data analytics for targeted distribution, and the implementation of systematic management strategies. Islamic economic principles serve as the moral, legal, and social foundation for ensuring fair, accountable, and sustainable zakat distribution. This conceptual model not only provides theoretical contributions to the zakat management literature but also provides practical guidance for modern zakat institutions. Thus, the integration of technology, strategy, and sharia principles can create more effective, transparent, and welfare-oriented zakat management.

Based on the research findings, it is recommended that zakat institutions implement this conceptual model by utilizing Big Data information and analytics systems for zakat collection, processing, and distribution. Institutions need to ensure the integration of management strategies and Islamic economic principles into every operational stage to enhance effectiveness and accountability. This research also opens up opportunities for further empirical studies to test the model's effectiveness in real-world contexts and assess its impact on the welfare of those entitled to receive alms. Furthermore, zakat institutions can use this model as a guide for data-based decision-making and Islamic moral principles. Implementation of these recommendations is expected to improve the quality of zakat management holistically, efficiently, and sustainably.

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