

Maqasid As-Syari'ah In The Distribution Of Zakat

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ARTICLE INFO

Article History

Received 13 February 2022

Revised 5 April 2022

Accepted 13 June 2022

Keywords

Maqasid As-Syari'ah

Dharuriah

Haajiah

Tahsiniyah

ABSTRACT

This article discusses how the distribution of Zakah in the National Zakat Agency (BAZNAS) in the perspective of *Maqasid As-Syari'ah*. The research method used in this study is a library research, namely the library data collection method which consists of several websites and books owned by the National Amil Zakat Agency, and several articles dealing with the issue being discussed. The distribution conducted by the National Zakat Agency (BAZNAS) includes economic empowerment, economic programs and educational programs from the perspective of *Dharuriyah* (Religion, Spirit, Heredity, Intellect and Assets) *Hajjiah* and *Tahsiniyah*. This article concludes that the efforts to manage zakah in a productive, active and creative manner in the perspective of Maqasid As-Syari'ah are policies that unavoidable for the benefit of the people, the welfare and prosperity of the poor people. The distribution of zakat is a way to reduce poverty in Islamic societies. The distribution of zakat as far as possible is not only to meet the consumption needs of *mustahik*, but also for a long period of time it frees them from dependence on zakah funds.

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INTRODUCTION

Maqasid is the plural FORM of the word *maqshad*, which is the *mashdar* of the word *Qasada-yaqshudu-Qashdan-Maqshadan* which means a strong desire, clinging firmly and deliberately¹ while in the Arabic dictionary it means keeping or intending

to (*qashada ilaihi*)². Meanwhile, the word *shari'ah* is *mashdar* from the word *syar'i* which means something that is opened to take what is in it and *sharia* is a place visited by humans or animals to drink water. Moreover, it also comes from the word *syara'a*, *yasyri'u* *syar'an* which means

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starting the implementation of a job. *Maqasid sharia* literally means people effort to come up with the perfect solution and the right path based on the main source of Islamic teachings, the Qur'an and the Hadith of the Prophet SAW.³

Based on Law Number 23 of 2011 concerning Zakat Management, stipulates as follows; 1. Zakat management is an activity of planning, implementing and coordinating the collection, distribution and utilization of zakat. 2. *Zakat* is an asset that must be issued by a Muslim or a business entity to be given to those who have the right to receive it in accordance with Islamic law. 3. *Infaq* is property issued by a person or business entity other than zakat for the general benefit. 4. Almsgiving is property or non-assets issued by a person or business entity outside of zakat for the benefit of the general public. 5. *Muzaki* is a Muslim or business entity that is obliged to pay zakat. 6. *Mustahik* is a person entitled to receive zakat. 7. National Zakat Agency, hereinafter referred to as BAZNAS, is an institution that manages zakat nationally. 8. National *Amil Zakat* Institution, hereinafter abbreviated as LAZ, is an institution formed by the community which has the task of assisting the collection, distribution and utilization of zakat. 9. Zakat Collection Unit, hereinafter abbreviated as UPZ, is an organizational unit established by BAZNAS to help collect zakat.

10. Every person is an individual or legal entity. 11. *Amil* rights are certain parts of zakat that can be used for operational costs in managing zakat according to Islamic law. 12. Minister of Religion is the minister who manages government affairs in the religious sector. 13. Zakat collection is a donation-raising activity conducted by BAZNAS.

Badan Amil Zakat / The agency of Zakat Distributor (BAZNAS) is an official body and the only one formed by the government based on Presidential Decree No. 8 of 2001 which has the task and function of collecting and distributing zakat, *infaq* and alms (ZIS) at the national level. The issuance of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution that is authorized to manage zakat nationally. In this law, BAZNAS is stated as a non-structural government institution that is independent and accountable to the President through the Minister of Religion. The issuance of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution that is authorized to manage zakat nationally. It has been explained in Law Number 23 of 2011 concerning Zakat Management that BAZNAS has the aim of increasing the effectiveness and efficiency of services in managing zakat, increasing the benefits of zakat to realize community welfare and poverty alleviation. Thus, BAZNAS together with the Government is responsible for overseeing the management of zakat which is based on: Islamic law, trust, benefit, justice, legal certainty, integration and accountability.

Management is taken from the word manage which means managing, managing to carry out, managing, while management itself has two meanings, namely first as a noun which means directors or leaders. Second, it means administration, leadership, management. management has the starting point of carrying out activities in a systematic, effective and efficient manner according to specific theories as a guide.⁴ In terms of distribution, at least how BAZNAS guides BAZ and LAZ. Furthermore,

3 Busyro, *Maqâshid al-syarîah*, 9.

4 Pratama, *Introduction to Management*, 8.

the word distribution comes from the English language, namely distribute which means division or distribution, in terms of distribution means distribution, distribution or delivery to several people or places. Distribution is a process of distributing or delivering goods or services from producers to consumers and users. The distribution of goods and services to consumers and their user has an important role in production and consumption activities. Goods or services will not arrive from producers to consumers without AMIL (distributor agency), so that production and consumption activities will not run smoothly.⁵

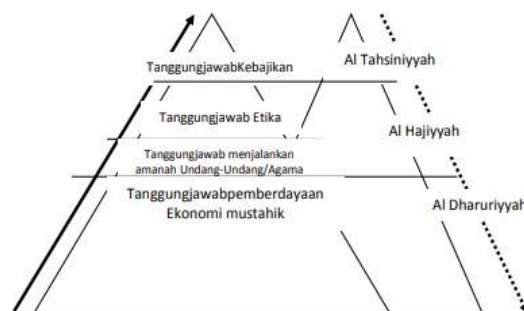
LITERATURE REVIEW

Research written by ZAKAT IN MAQASHID AL-SYARIAH PERSPECTIVE

Kutbuddin Aibak IAIN Tulungagung that Zakat is part of the pillars of Islam, and one way to provide social security that has been presented by Islam. The obligation of paying zakat is an obligation that is not only related to *mahdhah* acts of worship, but is a social charity related to the wider community, so that in this case there are two obligations, namely obligations to Allah and to humans (*Hablun Minallah Wahablun Minannas*). Zakat is not a goal, but zakat is a means to an end, namely realizing social justice in an effort to alleviate poverty. Efforts to manage zakat in a productive-active-creative manner in the perspective of *maqashid al-sharia* are policies that cannot be avoided for the benefit of the people, the welfare and prosperity of the poor. The emphasis on *maqashid al-sharia* carried out by *al-Syathibi*, for example, generally starts from the contents of the verses of the Qur'an which show that Allah's laws contain benefit. These verses, among others, relate to the Prophet's commission,

such as the word of Allah in Surah al-Nisa '[4] verse 165, Surat *alAnbiya'* [21] verse 107, Surat *al-Dzariyat* [51] verse 56, and Surat *al-Anbiya'*, al-Mulk [67] verse 2. In relation to legal matters, there are quite a number of verses in the Qur'an that talk about it, including zakat.⁶

The second research written by Muhammad Yasir Yusuf, Faculty of *Syari'ah* and Islamic Economics, UIN Ar Raniry, Islamic Economics Department, entitled Productive Zakat Distribution Pattern: *Maqasid Syari'ah* approach and CSR Concept. It is stated that the distribution of zakat based on productive zakat is one of the ways to reduce poverty in Islamic societies. When viewed from the point of view of the *maqasid syari'ah*, the distribution of zakat as much as possible is not only to meet the consumption needs of *Mustahik* but for a long period of time freeing them from dependence on zakat funds. The only way to free them from dependence on zakat funds is to give zakat funds to *Mustahik* based on productive zakat. The *maqasid syari'ah* approach and the CSR concept can be used as an approach to the productive distribution pattern of zakat.



The responsibility of empowering the *Mustahik* zakat economy belongs to the *alDharuriah* group in the *masalah* pyramid. while the responsibility to comply with the laws both from government regulations regarding zakat as

⁵ Idris, *Economic Hadith*, 128.

⁶ Aibak, "ZAKAT IN MAQASHID AL-SYARIAH PERSPECTIVE," 215.

well as religious and ethical rules belongs to the *al-Hajiyyah* group. When the responsibility for virtue is included in the *al-Tahsiniyyah* group, meaning that when the responsibility for economic empowerment has been felt by the community, responsibility for laws and ethics has been carried out, the responsibility for virtue is directly felt by the community. The *Muzakki* and *Mustahik* people will feel in harmony to both look after the good of their fellowmen.⁷

The third research written by Irfan Nurfalah and Aam Slamet Rusydiana STEI Tazkia University, Bogor, Indonesia, entitled Digitalization of Sharia Finance Towards Inclusive Finance: Islamic *Maqashid* Framework. The purpose of making the connected application, One Stop Solution is to make it easier for people to use all Islamic financial products and services from savings, insurance, pawning and others. In addition, invite people to slowly abandon transactions that are prohibited by Islamic law, namely usury. With this easy access, it is expected that the public's contribution to Islamic finance will increase every day. Ease of access to sharia finance is included in the *Hajiyat Maslahah* and promotional facilities including *Maslahah Tahsiniyyat*. The technology-based sharia financial innovation developed under the application name "connected" is expected to increase the public's contribution to Islamic financial services and products in Indonesia. Because in fact, the Islamic banking and finance industry in Indonesia is still relatively weak in terms of innovation and product service. On the other hand, this application can be used not only for the Muslim community but also for non-Muslim people who can register to install Connected so that it will increase the number of account's users of Islamic finance⁸

The fourth study written by Anggi Aulia Desmarinda; An Analysis Of Management Baznas Kab. Lima Puluh Kota In Poverty Alleviation (Maqashid Al-Syariah Zakat Study) Postgraduate Sharia Economic Law IAIN Batusangkar. The essence of Maqashid *alSharia* in terms of its substance is benefit. Benefit in God's *Taklif* can take two forms: first in its essential form, namely direct benefits in the sense of causality. Second, in the form of *Majazi*, which is a form which is a cause that brings benefit. The benefits in question can also be seen from two perspectives, namely *Maqashid al-Shari ' (God's purpose)* and *Maqashid al-Mukallaf (Mukallaf's goal)*. The zakat distribution program consists of 5 (five) programs, namely the zakat distribution program in the religious sector, the Prosperity Program (in the form of consumptive and productive zakat), the Smart Program (in the form of educational scholarships for Elementary School, Secondary and High School students. Students who come from underprivileged families, the Healthy program (intended for *Mustahiqs* who experience financial problems in treatment) and the Fifty City Care program are distributed to *Mustahiqs* who experience disasters, such as fires, floods, landslides, tornadoes and so on.

The fifth study written by Hamka Hussein Hasibuan Post Graduate Program UIN Sunan Kalijaga, Yogyakarta titled *The Thinking of Maqasid Shari'a of Jasser Auda*. Keeping religion (*Hifz Aldin*) maintain, protect and respect freedom of religion or belief. Keeping descendants (*Hifz al-Nasl*) The theory that is oriented to family protection; more concern for the institution of the family Intellect (*Hifz Alaql*). Multiplying scientific thought patterns and

7 Yusuf, "Productive Zakat Distribution Pattern: Maqasid Syari'ah Approach and CSR Concept," 221.

8 Nurfalah and Rusydiana, "DIGITALIZING SHARIA FINANCE TOWARDS INCLUSIVE FINANCE," 71.

research; prioritizing travel to seek knowledge; suppressing the mindset that prioritizes mob criminality; avoid attempts to undermine the work of the brain. Maintain honor; keep the soul (*Hifz al-Irdh*). Maintain and protect human dignity; safeguard and protect human rights. Safeguarding property (*Hifz al-Mal*); prioritizing social care; pay attention to economic development and development; promote human welfare; eliminating the gap between poor and rich.

METHODOLOGY

This research uses library research method by using literature, including handbooks, journals, articles, etc (Bayuseno, 2010, p. 39). Through library studies (Alwidakdo, 2014, p. 14). Obtained information and secondary data related to this research. The purpose of literature study Anjar Wanto, 2019, p. 39) is to supplement the basic knowledge and theories used in this study.

DISCUSSION

Maqashid al-Sharia is a theory of Islamic law whose roots have grown since the start of the process of establishing Islamic law itself, and subsequently it is well packaged and developed by scholars after the Tabi'utabi'in period. The mention of Maqashid al-Syari'ah was indeed popularized by a Maliki scholar who lived in the 8th century, namely Abu Ishak al-Syathibi. Previously however, the discussion about Maqasid al-Sharia was discussed when the ulama (Islamic Scholar) of 'Ushul Fiqh discussed Maslahah theory.⁹ The formulation of Maqashid sharia was first discussed in the book al-Burhan by Imam alHarmayn in the chapter: 'Illah and proposals. He argued that Maqashid sharia can be

categorized into three, namely Dharuriyat, Hajiyyat and Tahsiniyat. In addition, he has also formulated Dharuriyat al-Qubra in sharia or better known as Maqashid al-Khomsah.¹⁰ In the 12th century AD, Imam Ghazali was an expert on law (Fiqh), doctrine-Islam (creed), spirituality of Islam (tasawuf) and philosophy argues in his book Syifa al-Ghalil that Maqashid sharia is divided into 2 parts, namely: 1) early (religion) and 2) Dunyawī (in the world). As for the division in the world category, he focused on four things including: taking care of oneself, maintaining reason, maintaining offspring and maintaining property. As for the category of religion, it is anything that refrain from abusive actions.¹⁰ Imam Shatibi who is also known as Shaykhul Maqasid in his work al-Muwafaqat divides the Maqashid of sharia into two important parts, namely Qasdu al-Syari 'and Qasdu al-Mukallaf. According to Imam As Syatibi, the results of research by 'ulama on the verses of the Qur'an and the Sunnah of the Prophet Muhammad stated that Islamic law in the Shari'ata of Allah is to realize justice and the benefit of mankind both in the world and in the hereafter. According to As Syatibi, the benefits that will be realized are divided into three levels, namely Dharuriyat needs, Hajiyyat needs, and Tahsiniyat needs. The urgency of Maqashid alSyari'ah are: 1) Maqashid syari'ah can help find out general (kulliyah) and partial (juz'iyah) laws. 2) Understanding the Syar'i texts correctly at a practical level. 3) Limiting the meaning of lafadz in question (madlul alalfadz) correctly, because texts related to law are very varied both in terms of lafadz and their meanings. Maqashid syari'ah plays a role in limiting the intended meaning. 4) When there are no definite arguments in the Qur'an and as-

9 Busyro, *Maqâshid al-syarî'ah*, 1. ¹⁰ Nurfalah and Rusydiana, "DIGITALIZING SHARIA FINANCE TOWARDS INCLUSIVE FINANCE," 62.

10 Nurfalah and Rusydiana, 68.

Sunnah on new (contemporary) issues, the mujtahids refer to the Maqashid shari'ah in legal istimbath after combining them with Qiyas, Ijtihad, Istihsan, Istislah etc. 5) Maqashid syari'ah helps mujtahids to seek a law related to human actions (af'al mukallafin) so as to produce laws that are in accordance with the conditions of society.

In the distribution of zakat, Islam has determined the Mustahiq of eight Ashnaf (al-Taubah: 60). The goal is to cover all the needs of the people and the interests of society. The above verse gives an indication of the understanding that the zakat that has been collected is not given to all ashnaf, but also it is prioritized to certain ashnaf who are in dire need. Abu Hanifah said that zakat should not be given to other than the eight asnaf, but may be chosen among the eight asnaf. Imam Al-Ghazali is of the opinion that in managing assets, the management of zakat must be handled by a special independent institution (Amilin) that is far from interference from the government and judges. Meanwhile, Ibn Taymiyyah argued that the management of assets (including zakat) must be carried out by an institution that has the authority and coercive power, namely the state.¹¹ Zakat In literally (lughot) means to grow and develop, fertility or increase or it can also mean to cleanse or purify. Ibn Mandzur defines the word zakah in terms of language meaning, holy (toharor), growing (an-nama) blessing (albarakah) and praiseworthy behavior or righteous deeds (al-madh'aw as-salah) this meaning as used in al-Quran and Sunnah of Rasulullah.¹² In Law no. 23 of 2011 concerning Zakat Management, states the meaning of zakat, namely: assets that must be issued by a Muslim or business entity to be given to those entitled to receive it in accordance with Islamic law. Zakat In

the perspective of Maqashid alsharia, based on two sources of Islamic teachings, namely the Qur'an and Hadith, legal aspects, especially in the field of Mu'amalah, were developed by scholars, including al-Syathibi who had tried to develop the main or the principles contained in the two sources of Islamic teachings by linking them with Maqashid al-sharia. Where with this Maqashid al-sharia approach, the studies carried out are more focused on seeing the values in the form of human benefit in every Taklif that was revealed by Allah SWT. According to al-Syathibi, that actually the Shari'ah is aimed at realizing the benefit of mankind in the world and in the hereafter. Or these laws are prescribed for the benefit of the servant. When examined further from the statement of al-Syathibi, it can be said that the content of Maqashid al-sharia or the purpose of law is the benefit of mankind. Al-Syathibi's view like this is none other than because it starts from an understanding that an obligation (taklif) is created in order to realize the benefit of my servant; and none of Allah's laws have no purpose, all of them have a purpose, so that if the law has no purpose, it is the same as imposing something that cannot be implemented (taklif ma la yutaq) Imam As-Syathibi gave three criteria in determining maslahah: 1. Maslahah is something that is 'aql (rational) 2. Maslahah must be in accordance with the maqasid syari'ah as a whole. It does not deny one basic principle of shari'ah goals, nor does it negate one argument from qat'i arguments. 3. He should maintain matters that are al-Dharuriyah in nature or eliminate distress in religion. Therefore, the use of maslahat and maqasid syari'ah approaches in distributing zakat with Qard Hasan and Mudaraba contracts makes it more rational and more useful without leaving

11 Maimun, "MAQASHID AL-SYARIAH'S APPROACH TO ZAKAT AND TAX DISTRIBUTION," 3. TAXES

12, *Zakat Management*, 2.

the spirit of obligation to redeem zakat assets to those who are entitled to receive it.¹³

Based on the distribution of Program:

Sector		Amount%
Economic	552,166,541,845	10:06
Education	1,438,512,064,225	26.20
Dakwah	1,288,101,574,916	23:46
Health	462,616,244,461	8:43
Social Humanitarian	31.86	1,749,044,945,469

Source: National Statistics 2018 Zakat

Daruriat benefit that is all that into the joint existence of human life that should exist for the benefit of humans. Emergency benefits include five things, namely maintaining religion, soul, descent, property and mind. Daruriat benefit in maintaining Religion (hifz aldin), Religion or ad-Din consists of creed, worship and law that is mandated by Allah to regulate and organize human relations with God and manage relationships between humans where by law Allah intends to establish and establish religion in the human soul by following sharia law and avoiding behavior and speech that are prohibited by sharia. Maintaining religion means that Allah commands to uphold the symbols of Islam, in this case what is always carried out by the Amil Zakat Agency (BAZNAS) consists of Zakat fitrah, Infaq, Shadoqah, Fidyah, Company Zakat, Income Zakat, Gold and Silver Zakat, Shares Zakat and

Mutual Fund Zakat. Furthermore, it is distributed consumptively and productively. In the Zakat Guidebook published by the Directorate General of Islamic Community Guidance and Haj Affairs of the Ministry of Religion as quoted by Mufraini, there are policies for the utilization of zakat funds in the form of distribution innovations which are categorized as follows: (1) Traditional consumptive, namely the distribution of zakat to be used directly by mustahik (especially the poor) to fulfill daily needs (for example zakat al-fitrah) or zakat maal which is distributed to victims of natural disasters or under certain conditions. (2) Creative consumptive, namely the distribution of zakat which is manifested in another form of the original goods, but is still in the consumptive category, for example zakat is distributed in the form of school supplies or scholarships. (3) Traditional productive, namely the distribution of zakat given in the form of productive goods, for example buying goats, cows, razors and so on to be given to the mustahik. Distribution in this form to the mustahik (the poor) will be able to create a business that creates jobs. (4) Creative productive, namely a distribution of zakat which is manifested in the form of capital, either capital to build social projects or increase the capital of traders and small entrepreneurs.¹⁴ The benefits of the emergency on maintaining the soul (hifz alirdh). Islam requires its adherents to create and preserve human continuity in a perfect way, namely by marriage and giving birth to offspring. As sharia requires humans to take care of themselves by obtaining or obtaining something they need, such as food, drink, clothing and shelter. Islam also obliges humans to prevent something that endangers their life, therefore qishas and diyat are obligatory. And it is forbidden. The activity which was carried out on

13 Yusuf, "Productive Zakat Distribution Pattern: Maqasid Syari'ah Approach and CSR Concept," 220.

14 Malik and Thaha Tuanaya, *Productive Zakat in BUMN government institutions*, 20.

February 22, 2021, the Amil Zakat Agency (Baznas) distributed additional food for the recovery of stunting children in Pangkal Beras Village, Kelapa District, West Bangka Regency. Furthermore, holding Health Counseling as an effort during the Covid Pandemic 19., The benefit of the emergency in maintaining offspring (hifz alNasl), Allah obliges humans to marry for the purpose of obtaining offspring and obliges them to guard themselves from adultery and qadzaf sanctions (accusing adultery) . a collaborative activity between the National Zakat Agency (BAZNAS) and the DKI Jakarta Provincial Government to hold a "Wedding on the Street" event at the Central Jakarta Monas cross-ground on July 15, 2012. The benefit of the emergency in maintaining assets (hifz almal). Islam obliges people to try to find fortune and to allow muamalah or buying and selling transactions, bartering and commerce. And it is illegal to commit theft, treason, eat other people's property illegally and impose sanctions on perpetrators of violations and not to waste property. The activities carried out on March 12, 2021, the Amil Zakat Agency (Baznas) for microfinance in Jabon Mekar village to facilitate business development for mustahik partners in Jabon Mekar Village, Parung, Bogor. In addition to providing financing facilities through interest-free business capital, it also provides assistance and training to partners in carrying out business development. Daruriat benefit to maintaining Intellect (hifz alaql). Allah obliges humans to maintain their intellect, therefore everything that is intoxicating is forbidden to consume and the perpetrator will be subject to punishment. Scholarship activities carried out by the Amil Zakat Agency (BAZNAS) as reported on February 19, 2021, there were 132 participants from 24 provinces who passed the selection and continued the next process. The benefit of the Hajj is a human need in obtaining spaciousness in life and avoiding

difficulties. The main principle in this aspect of the Hajj is to eliminate difficulties, ease the burden of taklif and facilitate human affairs. The Baznas Microfinance activity provides capital facilities with zero percent interest to business actors with the aim of benefiting the Hajj, minimizing dependence on moneylenders. Besides that, Baznas collaborates with PT Pegadaian (pawnshop company) with the aim of how the community can make pawn transactions while at the same time making zakat, infaq and Sadaqah.

The benefit of Tahsiniah is everything that is appropriate and worthy of following reason and customs and staying away from everything that is reprehensible to follow common sense. This need does not appear to touch an activity or something that is a basic or substantial need for life, but only relates to something that becomes a facility, procedure, or an effort to produce goods that can facilitate the fulfillment of the protection of al dharuriyat and al tahsiniyat. Event organizing Ambulance sea BAZNAS which has a specific as an ambulance transport, with a length of 14 meters, with 3 powered engine 750pk

Maslaha h	Categories	Distribution BAZNAS	Zakat BAZNAS
Dharuria h	Religion	Consumer & Productive	Zakat fitrah, Infak, Sedeka, fidyah, Zakat Compan y, Zakat Earnings , Zakat Gold and Silver, Zakat on Shares and
	Spirit	Providing additional food for the recovery of stunting children, Health Counseling during the Covid-19 period.	

		held a "Wedding on the Street" event at the Monas Crossground, Central Jakarta.	Zakat on Mutual Funds.
	Descendants		
	Intellectual	Scholarship	
	Property	Provided assistance and training to partners, further providing financing facilities through interest free business capital.	
Hajj		capital facilities with zero percent interest for business actors who	

		are already running	
Tahsiniah		organizing BAZNAS marine Ambulance	

Source: processed by the author

CONCLUSION

The mention of *Maqashid al-Syari'ah* was indeed popularized by a Maliki scholar who lived in the 8th century, namely Abu Ishak al-Syathibi. *Maqashid syari'ah* plays a role in limiting the intended meaning. In the distribution of zakat, Islam has determined the *mustahiq* of eight *ashnaf* (alTaubah: 60). Based on Law No. 23 of 2011 on the Management of Zakat, implicates the basis of a policy that cannot be circumvented for the benefit of the people, well-being and prosperity of society the poor. The benefit of *Dharuriah* (Religion, Soul, Descendants, Sense and treasure) *Hajiat and Tahsiniah*, the BAZNAS implies one way to reduce poverty in Islamic societies. And the distribution of zakat as far as possible is not only to meet the consumption needs of *mustahik* but for a long period of time freeing them from dependence on zakat funds.

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