Al-Kharaj: Journal of Islamic Economic and Business
Volume 8 (2), 2026: xxx - xxx
P-ISSN: 2686-262X; E-ISSN: 2685-9300

Integration of Maqashid Sharia in the Recognition and Management of Fixed Assets of BAZNAS Tulungagung Regency

Pepen Tri Malaika Rizky[1], Sri Luayyi[2], Ahmad Yani[3]
[123]Universitas Islam Kadiri-Kediri, Indonesia
Email: malaikarizky260@gmail.com sriluayyi@uniska-kadiri.ac.id

***Keywords**: Maqāṣid al-Sharīʿah, fixed assets, nonprofit accounting, asset management, BAZNAS*

Abstract

This study aims to analyze the integration of Maqāṣid al-Sharīʿah values in the practice of recognition and management of fixed assets at BAZNAS Tulungagung Regency as a form of accountability in the management of zakat, infaq, and alms (ZIS) funds. The study employs a descriptive qualitative approach with data collection techniques including non-participant observation, in-depth interviews with key informants consisting of management and relevant staff, and documentation of the 2024 financial reports. Data analysis was conducted descriptively by comparing fixed asset recognition and management practices against operational indicators for each dimension of Maqāṣid al-Sharīʿah. The findings show that fixed asset recognition is in accordance with nonprofit accounting practices, where donated assets are recognized at fair value at the time of acquisition, while assets obtained through murābaḥah are recorded at acquisition cost until they are ready for use. The straight-line depreciation policy and preventive maintenance are consistently applied as a form of asset value protection. The dominance of the ḥifẓ al-māl dimension is reflected in policies focusing on asset control, protection, and sustainability. Meanwhile, the ḥifẓ al-nafs dimension is reflected in the use of operational vehicles for aid distribution and social response activities, and the ḥifẓ al-ʿaql dimension is reflected in the use of information technology in data management and decision-making processes. The implications of this study indicate that Maqāṣid al-Sharīʿah can be used as an evaluative framework in the management of fixed assets within zakat institutions. Practically, the findings may serve as a basis for developing maqāṣid-based asset management policies to enhance transparency, accountability, and public trust. This study also contributes novelty through an evaluative approach that systematically integrates fixed asset accounting practices with operational indicators of Maqāṣid al-Sharīʿah in the context of local zakat institutions.

INTRODUCTION

The development of zakat management in Indonesia in recent years has shown a significant increase in public attention toward the quality of governance in zakat institutions, particularly in terms of transparency and accountability (Muharromi et al., 2025). This is driven by increasing public awareness of the importance of managing charitable funds in a professional, trustworthy (amanah), and transparently accountable manner. The National Zakat Agency (BAZNAS), as an official state institution, plays a strategic role in maintaining this trust, not only as a collector and distributor of zakat, infaq, and alms (ZIS) funds, but also as an institution representing the credibility of Islamic philanthropic management in Indonesia (Midisen et al., 2024). The institutional accountability of BAZNAS is not solely determined by financial reporting, but also by the quality of internal resource governance, including the management of fixed assets that serve as a key supporting element for the institution's operational activities.

Fixed assets in zakat institutions play a highly strategic role because they directly support the effectiveness of services provided to mustahik (zakat recipients) and muzakki (zakat payers). Office buildings, operational vehicles, as well as equipment and information technology constitute the main infrastructure that enables zakat programs to run optimally. In this context, fixed asset management cannot be viewed merely as an administrative aspect, but rather as an integral part of the organizational accountability system. Irregularities in fixed asset management whether in recording, utilization, or control may lead to inaccurate asset information, weak internal control systems, and increased risk of irregularities, which ultimately can reduce public trust. This is in line with findings that strengthening governance and fraud prevention mechanisms has a significant effect on the performance of zakat institutions (Birton et al., 2025).

From an accounting perspective, one of the most fundamental aspects of fixed asset management is asset recognition, which refers to the initial process of recording assets in financial statements based on specific criteria, such as the existence of future economic benefits and reliably measurable value. In zakat institutions, the recognition of fixed assets carries a broader meaning compared to business entities in general, because the assets owned originate from public funds that must be accounted for transparently and responsibly (amanah). Inaccuracies in fixed asset recognition whether in determining initial value, classification, or timing of recognition can lead to distortions in financial information, weaken accountability, and potentially reduce public trust in the institution (Renaldo et al., 2024). Therefore, fixed asset recognition becomes a crucial starting point in building the integrity of financial reporting within zakat institutions.

Along with the development of governance digitalization and increasing public expectations, the demand for transparency and accountability in zakat institutions has also become more complex. Public perceptions of transparency and accountability have been shown to influence trust and the intention to pay zakat (Mutmainah, 2015). This shows that the quality of internal management within institutions, including the recognition and management of fixed assets, has a direct impact on the sustainability of zakat fund collection. Fixed assets can no longer be considered passive elements in financial statements, but rather important indicators that reflect the integrity and professionalism of institutions in managing public trust (amanah).

On the other hand, the management of Islamic philanthropic institutions must be aligned with the principles of Maqāṣid al-Sharīʿah, which place public welfare (maṣlaḥah) as the primary objective. Maqāṣid al-Sharīʿah, which encompasses the protection of religion (ḥifẓ al-dīn), life (ḥifẓ al-nafs), intellect (ḥifẓ al-ʿaql), lineage (ḥifẓ al-nasl), and wealth (ḥifẓ al-māl), serves as an ethical foundation in every Islamic economic activity (Dasmadia et al., 2024). In the context of fixed asset management, these principles require that every asset is not only managed efficiently but also able to deliver maximum benefits to the community while ensuring its sustainability. Maqāṣid al-Sharīʿah functions not only as a normative guideline but also as an evaluative framework to assess the extent to which asset management practices contribute to overall social welfare (Fatkhullah & Zen, 2026).

From the perspective of Islamic accounting, wealth management is not merely viewed as an administrative activity but also as a form of fulfilling a trust (amanah) entrusted by Allah SWT. The assets managed by an institution are essentially considered a trust that must be utilized responsibly for the benefit of society (maslahah). Therefore, the quality of asset management is measured not only by compliance with accounting standards but also by integrity, honesty, and an orientation of worship (lillāhi ta'ālā) that underlies every process of asset recognition, utilization, and accountability. This perspective reinforces that asset management within zakat institutions represents a practical implementation of the values of Maqāṣid al-Sharīʿah, particularly in safeguarding trust (amanah) and promoting social welfare (maslahah) (Luayyi, 2022).

The integration between modern accounting principles and the values of Maqāṣid al-Sharīʿah has become an important necessity in the management of zakat institution assets. Within the maqāṣid framework, fixed asset management does not only focus on compliance with formal accounting standards, but also on achieving public welfare, justice, and the sustainability of benefits (Syahputra et al., 2023). This aligns with the view that Islamic institutional governance must be able to bridge administrative compliance with broader socio-economic objectives (Mergaliyev et al., 2019). However, various studies indicate that the implementation of Maqāṣid al-Sharīʿah values in the practical management of zakat institutions is still not fully optimal and tends to remain normative in nature (N. N. Aulia et al., 2024).

On the other hand, previous studies on zakat institutions have generally focused more on broad governance aspects, such as transparency, accountability, and fraud prevention (Birton et al., 2025), as well as the effectiveness of zakat distribution and empowerment programs (Kusmilawaty et al., 2024). Meanwhile, studies that specifically examine fixed asset management particularly in terms of asset recognition remain relatively limited. In fact, fixed asset recognition is a highly crucial initial stage in the accounting cycle, as it affects the entire subsequent financial reporting process. In addition, several studies indicate that asset management practices in nonprofit institutions still face challenges in implementing accounting standards, such as inaccuracies in asset recognition, measurement, and maintenance (Y. S. Aulia & Ruhimat, 2025).

In the local context, BAZNAS Tulungagung Regency, as a zakat management institution at the regional level, plays an important role in managing public funds in a professional and accountable manner. Based on the 2024 report, fixed assets have become an essential component in supporting the institution's operational activities. However, empirical studies that specifically examine how the practices of fixed asset recognition and management at BAZNAS Tulungagung Regency are linked to the integration of Maqāṣid al-Sharīʿah values remain very limited. This limitation indicates an important research gap that needs to be addressed, both academically and practically.

Based on this description, the research gap in this study lies in the lack of studies that specifically examine fixed asset recognition and management from the perspective of Maqāṣid al-Sharīʿah in local-level zakat institutions, particularly using local empirical data such as BAZNAS Tulungagung Regency. Previous studies have tended to focus on general governance or zakat distribution, while fixed assets as part of public trust (amanah) and as an instrument for achieving public welfare (maṣlaḥah) have not been deeply analyzed. In line with this gap, the objective of this study is to analyze the practices of fixed asset recognition and management at BAZNAS Tulungagung Regency and to evaluate the extent to which these practices reflect the integration of Maqāṣid al-Sharīʿah values, particularly in the dimension of ḥifẓ al-māl and public welfare.

The expected contribution of this study is significant. Academically, it enriches the literature on Islamic accounting by presenting an integrative approach between the technical aspects of asset recognition and the values of Maqāṣid al-Sharīʿah. Practically, this study is expected to serve as a basis for recommendations for BAZNAS in improving the quality of fixed asset governance that is not only administratively accountable but also aligned with Sharia principles and capable of providing sustainable benefits to the community.

METHODS

This study uses a qualitative approach with a descriptive design, focusing on gaining an in-depth understanding and presenting factual findings regarding the implementation of Maqāṣid al-Sharīʿah values in the recognition and management of fixed assets at BAZNAS Tulungagung Regency, located at Jl. Mayor Sujadi No. 172 Jepun, Kedungwaru. The qualitative approach was chosen because the researcher seeks to analyze philosophical interpretations as well as the implementation of technical policies related to Maqāṣid al-Sharīʿah in practice. The data sources are divided into primary and secondary data. Primary data were obtained from key informants selected through purposive sampling, including the Head of BAZNAS, staff from the Finance/Accounting Division, and the Program/Distribution Division, who were interviewed in depth. Meanwhile, the main secondary data source is the Financial Report of BAZNAS Tulungagung Regency for the year 2024.

Data collection techniques were carried out through a combination of non-participant observation to examine the physical condition and utilization of assets, in-depth interviews to explore ethical and technical perspectives from key informants, and documentation to collect and verify financial reports and official institutional policies. After data collection, the analysis technique used is descriptive analysis, which begins with data reduction, continues with data presentation in descriptive narrative form, and ends with drawing conclusions. This descriptive analysis is specifically directed at comparing asset management practices with the implementation of Maqāṣid al-Sharīʿah concepts, consisting of ḥifẓ al-dīn, ḥifẓ al-nafs, ḥifẓ al-māl, and ḥifẓ al-ʿaql. To ensure the validity and credibility of the findings, the researcher applied source triangulation techniques, namely by comparing and cross-checking data consistency obtained from various sources, including informant statements, financial reports, and field observations.

RESULTS AND DISCUSSION

The statement of financial position is one of the key components in describing an institution's financial condition at a specific period. At BAZNAS Tulungagung Regency, this report provides information regarding assets, liabilities, and net assets as a form of accountability in managing public funds (amanah). The following data are presented based on the 2024 and 2023 financial reports to show a comparison of the financial condition between periods.

Table 1. Statement of Financial Position of BAZNAS Tulungagung Regency as of December 31, 2024 and 2023

NATIONAL ZAKAT AGENCY (BAZNAS) TULUNGAGUNG REGENCY
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024 AND 2023

ASSETS

Description	Notes	2024 (Rp)	2023 (Rp)
CURRENT ASSETS			
Cash and Cash Equivalents	4c,5	508.616.225	278.724.343
Zakat Distribution Receivables	6	0	0
Infaq and Sadaqah Distribution Receivables	7	0	0
Al-qard al-hasan Receivables	8	0	0
Total Current Assets		508.616.225	278.724.343

NON-CURRENT ASSETS			
Fixed Assets – Inventory	4d,9	592.452.500	575.252.500
Accumulated Depreciation		(259.566.563)	(200.397.812)
Total Non-Current Assets		332.885.938	374.854.688
TOTAL ASSETS		841.502.163	653.579.031

KEWAJIBAN DAN ASET BERSIH

Description	Notes	2024 (Rp)	2023 (Rp)
CURRENT LIABILITIES			
Bank Loan	4e,10	0	0
NON-CURRENT LIABILITIES			
Third Party Payables	4e,11	104.992.000	175.000.000
Total Liabilities		104.992.000	175.000.000
NET ASSETS	4f,12		
Zakat Funds		319.378.242	129.481.401
Infaq and Sadaqah Funds		162.962.565	113.610.990
Operational Funds		205.823.419	187.180.632
Fixed Asset Funds		48.345.937	48.345.937
Prior Period Adjustment		0	(39.929)
Total Net Assets		736.510.163	478.579.031
TOTAL LIABILITIES AND NET ASSETS		841.502.163	653.579.031

Based on the table above, it can be seen that the total assets of BAZNAS Tulungagung Regency increased in 2024 compared to 2023. This increase reflects the growth in fund management and the strengthening of the institution's financial capacity in carrying out public service programs.

The following activity report presents information related to changes in third-party liabilities at BAZNAS Tulungagung Regency during the 2024 and 2023 periods. This information is important for understanding the dynamics of receipts and expenditures related to the institution's obligations to external parties.

Table 2. Activity Report of Third-Party Payables of BAZNAS Tulungagung Regency for 2024 and 2023

Description	2024 (Rp)	2023 (Rp)
THIRD-PARTY PAYABLES		
Receipts		
Third-Party Fund Loan Balance	175.000.000	175.000.000
Expenses		
Installment Payment of Third-Party Fund Loan	70.008.000	0
Ending Balance of Third-Party Payables	**104.992.000**	**175.000.000**

Based on the table, it can be observed that there was a decrease in third-party payables in 2024 compared to 2023. This indicates that installment payments on loans were made by BAZNAS, thereby reducing the institution's long-term liabilities.

The following statement of financial position presents the condition of assets, liabilities, and net assets of BAZNAS Tulungagung Regency as of December 31, 2024 and 2023. This information is used to assess the institution's development and its ability to manage financial resources in an accountable manner.

Table 3. Laporan Posisi Keuangan BAZNAS Kabupaten Tulungagung per 31 Desember 2024 dan 2023 Statement of Financial Position of BAZNAS Tulungagung Regency as of December 31, 2024 and 2023

ASSETS

Description	Notes	2024 (Rp)	2023 (Rp)
CURRENT ASSETS			
Cash and Cash Equivalents	4c,5	508.616.225	278.724.343
Zakat Distribution Receivables	6	0	0
Infaq and Sadaqah Distribution Receivables	7	0	0
Al-qard al-hasan Receivables	8	0	0
Total Current Assets		**508.616.225**	**278.724.343**
NOT-CURRENT ASSETS			
Fixed Assets – Inventory	4d,9	592.452.500	575.252.500
Accumulated Depreciation		(259.566.563)	(200.397.812)
Total Non-Current Assets		**332.885.938**	**374.854.688**
TOTAL ASSETS		**841.502.163**	**653.579.031**

LIABILITIES AND NET ASSETS

Description	Notes	2024 (Rp)	2023 (Rp)
CURRENT LIABILITIES			
Bank Loan	4e,10	0	0
NON-CURRENT LIABILITIES			
Third Partu Payables	4e,11	104.992.000	175.000.000
Total Liabilities		**104.992.000**	**175.000.000**
NET ASSETS	4f,12		
Zakat Funds		319.378.242	129.481.401
Infaq and Sadaqah Funds		162.962.565	113.610.990
Operational Funds		205.823.419	187.180.632
Fixed Assets Funds		48.345.937	48.345.937
Prior Period Adjustment		0	(39.929)
Total Net Assets		**736.510.163**	**478.579.031**
TOTAL LIABILITIES AND NET ASSETS		**841.502.163**	**653.579.031**

Based on the table, it can be seen that the total assets of BAZNAS Tulungagung Regency increased in 2024 compared to 2023. This indicates the growth of the institution's financial capacity and an improved ability to manage public funds more optimally.

The following activity report presents information related to changes in third-party payables at BAZNAS Tulungagung Regency during the 2024 and 2023 periods. This presentation aims to describe the movement of receipts and expenditures related to the institution's obligations to external parties.

Table 4. Activity Report of Third-Party Payables of BAZNAS Tulungagung Regency for 2024 and 2023

Uraian	2024 (Rp)	2023 (Rp)
UTANG PIHAK KETIGA		
Penerimaan		
- Saldo Pinjaman Dana Pihak Ketiga	175.000.000	175.000.000
Beban		
- Angsuran Pinjaman Dana Pihak Ketiga	70.008.000	0
Saldo Akhir Utang Pihak Ketiga	**104.992.000**	**175.000.000**

Based on the table, it can be seen that in 2024 there was a reduction in third-party payable balances compared to 2023. This decrease was caused by the installment payments of loans, resulting in a lower institutional liability.

The following activity report presents information regarding the management of zakat funds at BAZNAS Tulungagung Regency during 2024 and 2023. This presentation aims to provide an overview of revenue sources and the allocation of zakat fund distribution in supporting the welfare of mustahik.

Table 5. Activity Report of Zakat Funds of BAZNAS Tulungagung Regency for 2024 and 2023

Description	2024 (Rp)	2023 (Rp)
ZAKAT FUNDS		
Receipts		
Individual Muzakki Zakat	2.978.064.172	2.843.469.050
Zakat via UPZ	7.484.390.000	0
Zakat Fitrah	775.940.000	593.374.400
Fund Transfer from Infaq for Living Assistance	0	0
Total Receipts	**11.238.394.172**	**3.457.543.450**
Expenses		
Poor (Fakir)	679.843.675	1.179.120.705
Needy (Miskin)	2.005.591.175	1.163.035.503
Fi Sabilillah	195.220.000	527.153.064
Amil	437.141.064	304.184.776
Zakat Fitrah via UPZ	7.484.390.000	193.224.181
Deptors (Gharim	2.000.000	0
New Converts (Muallaf)	24.000.000	0
Zakat via UPZ Distribution	220.311.417	0
Total Expenses	**11.048.497.331**	**3.366.718.229**
Surplus (Deficit)	**189.896.841**	**90.825.221**
Opening Balance	129.481.401	38.656.180
Closing Balance	**319.378.242**	**129.481.401**

Based on the table, it can be observed that zakat fund receipts in 2024 experienced a significant increase compared to 2023, particularly from zakat contributions through UPZ. In addition, the increase in surplus indicates that zakat fund management has been carried out more optimally in supporting distribution programs to mustahik.

The following activity report presents information regarding the management of infaq and alms funds at BAZNAS Tulungagung Regency during the 2024 and 2023 periods. This presentation aims to provide an overview of revenue sources and the use of funds in various social programs and institutional operations.

Table 6. Activity Report of Infaq and Alms Funds of BAZNAS Tulungagung Regency for 2024 and 2023

Description	2024 (Rp)	2023 (Rp)
INFAQ AND ALMS FUNDS		
Receipts		
Unrestricted Infac and Alms (Mutlaqah)	1.695.535.409	1.254.122.675
Restricted Infaq and Alms (Muqayyadah)	56.780.997	251.425.276
Revalution Impact of Infaq and Alms Assets	0	0
Total Receipts	**1.752.316.406**	**1.505.547.951**
Expenses		
Tulungagung Cerdas (Education Assistance)	92.630.000	196.619.500
Tulungagung Sehat (Medical Assistance)	119.000.000	58.300.000
BAZNAS Office Operations	327.636.081	250.216.131
ISTT Distribution for Humanity	449.336.000	350.068.000
ISTT Distribution for Economy	276.040.750	218.759.500
ISTT Distribution for Da'wah & Advocacy	324.530.000	95.950.000
Restricted Infaq Distribution	53.567.000	191.553.100
IST Distribution for Operations	0	47.915.200
ISTT Distribution via UPZ	60.225.000	0
Total Expenses	**1.702.964.831**	**1.407.381.431**
Surplus (Deficit)	**49.351.575**	**98.166.520**
Opening Balance	113.610.990	15.444.470
Closing Balance	**162.962.565**	**113.610.990**

Based on the table, it can be seen that infaq and alms fund receipts increased in 2024 compared to 2023. However, the resulting surplus decreased, indicating a higher allocation of funds for various social programs and institutional operations.

The following activity report presents information regarding the management of operational funds at BAZNAS Tulungagung Regency during the 2024 and 2023 periods. This information is important to understand the sources of revenue and the utilization of funds in supporting the continuity of institutional operational activities.

Table 7. Activity Report of Operational Funds of BAZNAS Tulungagung Regency for 2024 and 2023

Description	2024 (Rp)	2023 (Rp)
APBD Assistance	500.000.000	520.000.000
Amil Rights from Zakat (Amil Asnaf)	437.241.064	304.184.776
Operational Allocation from Infaq Fund (20%)	327.636.081	298.131.331
Bank Services (Zakat, Infaq, PK-5, Bank Jatim Operations)	4.425.227	5.881.425
Third-Party Loan	1.500.000	0
Operational Assistance	6.250.000	100.000

Sale of Toyota Innova Vehicle	0	150.000.000
Asset Procurement from Activities	0	27.150.000
Ramadan Iftar Package Fund	26.400.000	0
Total Receipts	**1.303.452.372**	**1.305.447.532**
Expenses		
Personnel Expenses	276.075.112	163.503.277
Administration and General Expenses	213.617.269	191.019.454
Publication and Documentation Expenses	3.300.000	18.936.800
Official Travel Expenses	128.439.784	95.309.300
Other Expenses	26.400.000	29.150.000
APBD Fund Utilization	491.000.000	506.850.000
Amil Fund Distribution for UPZ	86.808.670	84.574.178
Depreciation Expense of Fixed Assets	59.168.750	38.691.249
Total Expenses	**1.284.809.585**	**1.128.034.258**
Surplus (Deficit)	**18.642.787**	**177.413.274**
Opening Balance	187.180.632	9.767.358
Closing Balance	**205.823.419**	**187.180.632**

Total Funds (Zakat, Infaq, Alms, and Operational)

	2024 (Rp)	**2023 (Rp)**
Total	**688.164.226**	**430.273.023**

Based on the table, it can be observed that total operating fund receipts remained relatively stable between 2024 and 2023. However, operating expenses increased in 2024. This condition resulted in a decrease in surplus, although overall the closing balance of operating funds still indicates a positive financial position.

The following cash flow statement presents information regarding the cash inflows and outflows of BAZNAS Tulungagung Regency during the 2024 and 2023 periods. This report provides an overview of the institution's ability to manage liquidity and support operational, investment, and financing activities.

Table 8. Cash Flow Statement of BAZNAS Tulungagung Regency for 2024 and 2023

Description	**2024 (Rp)**	**2023 (Rp)**
CASH FLOWS FROM (FOR) OPERATING ACTIVITIES		
Receipts:		
Zakat Receipts	11.238.394.172	3.457.543.450
Infaq Receipts	1.752.316.406	1.505.547.951
Operational Fund Receipts	1.303.492.301	1.305.447.532
Total Receipts	**14.294.202.879**	**6.268.538.933**
Disbursements:		
Zakat Distribution	11.048.497.331	3.366.718.229
Infaq Distribution	1.702.964.831	1.407.381.431
Operational Expenses	1.284.809.585	1.128.034.258

Third-Party Loan Installments	70.008.000	0
Total Disbursements	**14.106.279.747**	**5.902.133.918**
Net Cash from Operating Activities	**187.923.132**	**366.405.015**
CASH FLOWS FROM (FOR) INVESTING ACTIVITIES		
Addition of Fixed Assets	(17.200.000)	(365.200.000)
Disposal of Fixed Assets	0	215.013.328
Reduction of Accumulated Depreciation	0	(215.013.328)
Depreciation of Fixed Assets	59.168.750	38.691.249
Prior Period Adjustment	0	(39.929)
Net Cash Used in Investing Activities	**41.968.750**	**(326.548.680)**
CASH FLOWS FROM (FOR) FINANCING ACTIVITIES		
Third-Party Payables	0	175.000.000
Net Increase (Decrease) in Cash and Cash Equivalents	**229.891.882**	**214.856.335**
Cash and Cash Equivalents at Beginning of Year	278.724.343	63.868.008
Cash and Cash Equivalents at End of Year	**508.616.225**	**278.724.343**
Details of Ending Cash and Cash Equivalents:		
Cash	3.007.932	2.659.577
Bank Deposits	505.608.293	276.064.766
Total Cash and Cash Equivalents	**508.616.225**	**278.724.343**

Based on the table, it can be seen that cash and cash equivalents of BAZNAS Tulungagung Regency increased in 2024 compared to 2023. This indicates relatively good cash flow management, despite the increase in operational and investment activities during the period.

The research findings, based on the 2024 financial statements, indicate that the structure of fixed assets at BAZNAS Tulungagung Regency plays a highly significant role in supporting service efficiency while ensuring the sustainability of its social programs. According to the 2024 financial report and internal inventory documents, BAZNAS's fixed assets are classified into several main categories, namely buildings, operational vehicles, and office equipment and inventory. The primary sources of these assets are grants and acquisitions through murābaḥah schemes (BAZNAS Kabupaten Tulungagung, 2024). These findings reinforce the view that the quality of governance and internal control is a key factor in maintaining the accountability of zakat institutions, particularly as governance and fraud prevention have been shown to significantly influence institutional performance (Birton et al., 2025). Asset management should not be limited to financial efficiency alone, but must also be positioned within the framework of Maqāṣid al-Sharīʿah, which emphasizes the achievement of public welfare (maṣlaḥah) and the comprehensive protection of communal wealth (Laldin & Furqani, 2013).

In accounting practice, assets received through grant mechanisms are recorded at fair value on the date of acquisition. This fair value approach is considered crucial by BAZNAS management as it reflects a commitment to maximum transparency toward the public and donors, ensuring that all assets entrusted by the community are recorded in an accountable manner (Pengakuan et al., 2016). Meanwhile, assets acquired through murābaḥah are recorded at acquisition cost, which includes the purchase price and all relevant costs incurred until the asset is ready for use (Setiyanti et al., 2023). All such assets are recognized as fixed assets and are depreciated once they meet capitalization thresholds and are in usable condition, a practice that is technically aligned with nonprofit accounting standards (Ebrahim, 2010). These findings strengthen the argument that accounting practices in zakat institutions cannot be separated from the normative dimension of Sharia, which views assets as a public trust (amanah) rather than merely economic resources (Algifari & Andrini, 2024).

The relationship between fixed asset management and Maqāṣid al-Sharīʿah in this study is analyzed comprehensively through several integrated key dimensions (Winarsih & Sari, 2024). In the dimension of ḥifẓ al-māl (protection of wealth), the findings indicate that this principle serves as the most dominant foundation in BAZNAS's accounting policies and asset management practices (Wijandari, 2024). Every rupiah of funds collected is regarded as a trust (*amanah*) from the Muslim community that must be managed with the highest level of prudence. From the perspective of Islamic accounting, this trust is understood not only as a responsibility to stakeholders but also as an accountability to Allah SWT. The assets owned by an institution are essentially considered a trust entrusted by Allah that must be managed with honesty, responsibility, and utilized to the greatest extent possible for the benefit of society (*maslahah*). Therefore, integrity in the recognition and management of fixed assets is demonstrated not only through compliance with accounting standards but also through the values of *amanah* (trustworthiness), honesty, and an orientation of worship (*lillāhi ta'ālā*) as the practical implementation of the principles of *Maqāṣid al-Sharīʿah* (Luayyi, 2022).

Every unit of funds collected is regarded as a public trust (amanah) that must be managed with the highest level of prudence. Therefore, every capital expenditure decision whether for office construction, procurement of distribution vehicles, or acquisition of technological equipment is positioned as an investment that must generate optimal benefits in the form of improved service efficiency and expanded program reach. In this context, the selection of the straight-line depreciation method is not merely viewed as a technical decision, but as a manifestation of the principle of justice, as costs are allocated evenly and proportionally over the asset's useful life. This practice also helps maintain the stability of financial statements and prevents performance distortions across periods, in line with the maqāṣid principle of avoiding manipulation or bias in financial information (Chapra, 2008).

These findings are consistent with the perspective of Islamic accounting, which regards wealth as a trust (amanah) from Allah SWT. Consequently, every asset must be safeguarded, utilized optimally, and accounted for not only to society but also to Allah SWT. From this perspective, integrity in the management of fixed assets extends beyond the accuracy of accounting records; it is reflected in the values of amanah (trustworthiness), honesty, and an orientation of worship (lillāhi ta'ālā) (Luayyi, 2022). Therefore, the management of fixed assets at BAZNAS not only fulfills administrative requirements but also reflects the objective of protecting wealth (ḥifẓ al-māl) as emphasized in the principles of Maqāṣid al-Sharīʿah.

In addition, the policy of recognizing donated assets at fair value and recording murābaḥah assets at acquisition cost reflects an effort to maintain transparency and the reliability of financial information. This is consistent with findings that zakat institutions implementing proper asset recognition tend to have higher levels of public accountability (Wahyudi et al., 2022). Beyond the recording aspect, the dimension of ḥifẓ al-māl is also manifested through preventive asset maintenance policies. BAZNAS views poorly maintained assets as a form of mismanagement of public funds; therefore, the allocation of routine maintenance budgets is prioritized as a long-term investment to prevent early deterioration. These findings are consistent with the perspective that the protection of wealth in the maqāṣid framework is not only measured by the book value of assets, but also by the asset's ability to sustain its social benefits over time (Anam et al., 2023). Overall, the management of fixed assets at BAZNAS Tulungagung Regency reflects a concrete implementation of maqāṣid that goes beyond normative compliance toward substantive public welfare.

In the dimension of ḥifẓ al-nafs (protection of life and well-being), the findings indicate that operational vehicles make a strategic contribution to the effectiveness of services provided to mustahik. These vehicles function as logistical distribution tools that enable amil teams to reach remote areas and ensure that assistance is delivered in a timely manner. In emergency situations, vehicles also serve as critical instruments for rapid response, such as disaster evacuation or transporting patients to healthcare facilities. These findings extend previous research indicating that the optimization of assets in zakat institutions has a direct impact on the quality of social services (Luntajo & Hasan, 2023). Furthermore, operational vehicles also play a role in safeguarding the safety and well-being of amil personnel, as well-maintained vehicles can minimize the risk of accidents and technical issues in the field. In this context, the dimension of ḥifẓ al-nafs encompasses not only beneficiaries but also those entrusted with managing the funds, reflecting a holistic understanding of maqāṣid (Laldin & Furqani, 2013).

Meanwhile, the dimension of ḥifẓ al-ʿaql (protection of intellect) is realized through continuous investment in information and communication technology (ICT) assets. These assets enable the processing and analysis of mustahik and muzakki data to be carried out accurately, in real time, and in an integrated management information system. This is crucial in supporting objective, data-driven decision-making, thereby reducing reliance on intuition or subjective assumptions. These findings are consistent with studies emphasizing that the utilization of technology in Islamic nonprofit institutions is a key prerequisite for accountability and professionalism (Suginam, 2020). In addition to improving operational efficiency, the use of technology also functions as a mechanism for safeguarding data integrity through adequate security and backup systems, minimizing the risk of errors and information manipulation. Investment in ICT assets not only enhances organizational performance but also strengthens the intellectual capacity of amil in formulating strategic policies.

All these dimensions ultimately converge on ḥifẓ al-dīn (protection of religion) as the highest objective of Maqāṣid al-Sharī'ah. Transparent, efficient, and welfare-oriented fixed asset management serves as a supporting infrastructure for the professional and trustworthy implementation of zakat as an act of worship. These findings reinforce the argument that maqāṣid-based governance in zakat institutions significantly contributes to increasing muzakki trust and ensuring institutional sustainability (Darma & Anik, 2026). The value of lillāhi ta'ālā serves as the spiritual foundation for building organizational integrity. All activities related to the recognition and management of fixed assets are regarded as acts of worship and the fulfillment of a trust (amanah) entrusted by Allah SWT. Therefore, the success of asset management is measured not only by the efficiency and effectiveness of asset utilization but also by the extent to which it maintains public trust, provides benefits to mustahik (zakat beneficiaries), and attains blessings (barakah) in the management of public charitable funds (Luayyi, 2022). In this context, assets such as office buildings, operational vehicles, and information technology systems are no longer viewed merely as components of the statement of financial position but rather as strategic instruments for supporting the propagation of Islamic values (da'wah) and strengthening the institution's social legitimacy.

The findings and discussion of this study indicate that the management of fixed assets at BAZNAS Tulungagung Regency has shifted from a technical-administrative approach toward an ethical-substantive approach based on Maqāṣid al-Sharīʻah. This finding enriches the literature on Islamic accounting by providing empirical evidence that the integration of maqāṣid values into fixed asset policies can enhance governance quality, accountability, and the sustainable social performance of zakat institutions (Erianto et al., 2023). Thus, fixed assets no longer function merely as economic resources, but also as important instruments in realizing public welfare (maṣlaḥah) and maintaining public trust in zakat institutions.

CONCLUSION

The management of fixed assets at BAZNAS Tulungagung Regency demonstrates a strong integration between nonprofit accounting practices and the values of Maqāṣid al-Sharīʻah as an ethical foundation in managing public funds. Fixed assets, which include buildings, operational vehicles, and office inventory, function not only as operational support but also as strategic instruments in improving the quality of services provided to mustahik. In terms of recognition, donated assets are recorded at fair value, while assets acquired through murābaḥah are recorded at acquisition cost, reflecting transparency and accuracy in financial reporting. The depreciation policy using the straight-line method, along with the implementation of preventive maintenance, represents a concrete application of the principle of ḥifẓ al-māl (protection of wealth), as assets are managed prudently to ensure the sustainability of their benefits. Furthermore, the use of operational vehicles in aid distribution strengthens the dimension of ḥifẓ al-nafs (protection of life), while the utilization of information technology in data management and decision-making reflects ḥifẓ al-ʿaql (protection of intellect). Overall, fixed asset management is not solely oriented toward administrative compliance, but also toward achieving broader public welfare (maṣlaḥah), thereby supporting the realization of ḥifẓ al-dīn (protection of religion) through governance that is trustworthy, transparent, and reliable.

BAZNAS Tulungagung Regency is recommended to develop more systematic and well-documented guidelines for fixed asset management based on Maqāṣid al-Sharīʻah, ensuring that policies related to recognition, measurement, depreciation, and maintenance follow consistent standards. In addition, optimizing the utilization of assets particularly operational vehicles and information technology should be continuously enhanced, as they have been proven to contribute to service effectiveness and the quality of decision-making. Strengthening internal control systems and advancing digitalization in asset management can also improve transparency and minimize the risk of irregularities. These findings further support the view that the implementation of *Maqāṣid al-Sharīʻah* principles in accounting practices enhances institutional transparency and accountability. Asset management based on the values of *Maqāṣid al-Sharīʻah* not only produces reliable financial reporting but also strengthens stakeholders' trust in the institution (Rifka Alkhilyatul Ma'rifat, I Made Suraharta, 2024)

Future research is suggested to expand the scope of analysis using a comparative approach across zakat institutions in different regions to obtain a more comprehensive understanding of the implementation of Maqāṣid al-Sharīʿah in asset management. Additionally, the development of maqāṣid-based quantitative indicators is necessary to more objectively measure the relationship between fixed asset management, financial performance, social performance, and public trust. This approach is expected to strengthen the theoretical contribution to the development of a more integrative and value-based Islamic accounting framework.

REFERENCE

Algifari, M. A., & Andrini, R. (2024). Maqasid Syariah dalam Pengembangan Ekonomi Islam (Analisis Komprehensif dan Implementasi). *JoSES: Journal of Sharia Economics Scholar*, *2*(3), 95–100. https://doi.org/https://doi.org/10.5281/zenodo.14522804

Anam, M. K., Bin, H., & Som, M. (2023). Maqashid Syariah Principles in the Governance of Fundraising Activities of Zakat Management Institutions. *Fitrah Jurnal Kajian Ilmu-Ilmu Keislaman*, *9*(1), 147–164. https://doi.org/10.24952/fitrah.v9i1.6271

Aulia, N. N., Jaharuddin, Sudirman, & Hartutik. (2024). Pengelolaan Zakat di BAZNAS Tangerang Selatan Perspektif Maqashid Syariah Ibnu Ashur. *Jurnal Ilmiah Ekonomi Islam*, *10*(03), 2671–2679.

Aulia, Y. S., & Ruhimat, I. (2025). Penerapan PSAK 409 Tentang Akuntansi Zakat Dan Infak/Sedekah Pada BAZ Kabupaten Majalengka. *Jurnal Kajian Ilmiah Interdisiplinier*, *9*(9), 116–121.

Birton, M. N. A., Adrian, M., Ghoni, A., Maryati, & Zaman, K. (2025). Perancangan Pedoman Strategi Anti- fraud untuk Penguatan Mekanisme Governansi pada LAZISMU. *Prosiding Seminar Nasional LPPM UMJ*.

Chapra, M. U. (2008). *The Islamic Vision of Development in the Light of Maqasid al-Shariah*. Islamic Research and Training Institute.

Darma, & Anik, N. (2026). Menjaga Kesucian Finansial : Peran Zakat dalam Lembaga Keuangan Syariah. *Jurnal Bisnis, Ekonomi Syariah, Dan Pajak (JBEP)*, *3*(1), https://doi.org/10.61132/jbep.v3i1.2093.

Dasmadia, Hadib, S., Junchuc, Y., Wahyuningtyas, N., & Wedadjatie, R. S. (2024). Maqasid al-Shariah and Organizational Performance:A Systematic Literature Review. *Global Review of Islamic Economics and Business*, *12*(II), 106–119.

Ebrahim, A. (2010). The Many Faces of Nonprofit Accountability. *Harvard Business School Working Paper*. https://doi.org/10.2139/ssrn.1641013

Erianto, R., Hasibuan, I. M., & Nurlaila. (2023). Akuntansi Hijau: Konsep dan Perspektif Maqashid Syariah. *Jurnal Akuntansi Dan Keuangan (JAK)*, *11*(2), 135–147.

Fatkhullah, I., & Zen, M. (2026). Integrasi Maqashid Syariah Dan SDGs Dalam Model Pembiayaan Mikro Syariah Kontemporer. *JSE: Jurnal Sharia Economica*, *5*(1), 76–94. https://doi.org/https://doi.org/10.46773/jse.v4i1

Kusmilawaty, Majid, M. S. A., & Harahap, I. (2024). Realisasi Maqashid Syariah pada Lembaga Filantropi Islam (Pengentasan Kemiskinan melalui BUMMas : Asset Based Community Development Approach). *Jurnal Ilmiah Ekonomi Islam*, *10*(03), 3043–3051.

Laldin, M. A., & Furqani, H. (2013). Developing Islamic finance in the framework of maqasid al-Shari ' ah. *International Journal of Islamic and Middle Eastern Finance and Management*, *6*(4), 278–289. https://doi.org/10.1108/IMEFM-05-2013-0057

Luayyi, S. (2022). Internalisasi Lillahi Ta'Ala Dalam Konstruksi Konsep Akuntansi "Giving." *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, *6*(3). https://doi.org/10.24034/j25485024.y2022.v6.i3.5195

Luntajo, M. M. R., & Hasan, F. (2023). Optimalisasi Potensi Pengelolaan Zakat di Indonesia

Melalui Integrasi Teknologi. *Al-'Aqdu: Journal of Islamic Economics Law*, *3*(1), 14–28.
Mergaliyev, A., Asutay, M., Avdukic, A., & Karbhari, Y. (2019). Higher Ethical Objective (Maqasid al - Shari ' ah) Augmented Framework for Islamic Banks : Assessing Ethical Performance and Exploring Its Determinants. In *Journal of Business Ethics* (Issue 170). Springer Netherlands. https://doi.org/10.1007/s10551-019-04331-4
Midisen, K., Achmad, L. I., & Parida. (2024). Analisis Penerapan Maqashid Syariah Dalam Pemberdayaan Dana Zakat Bagi Masyarakat Terdampak Pandemi. *Jurnal Ilmiah Ekonomi Islam*, *10*(01), 370–378.
Muharromi, M., Zahid, M., & Zahid, M. (2025). Digitalisasi Pengelolaan Zakat : Penguatan Transparansi dan Efesiensi dalam Keuangan Publik Islam. *JIESP : Journal of Islamic Economics Studies and Practices*, *4*(2), 256–266.
Mutmainah, L. (2015). The Influence of Accountability, Transparency, and Responsibility of Zakat Institution on Intention to Pay Zakat. *Global Review of Islamic Economics and Business*, *3*(2), 108–119.
Pengakuan, A., Dan, P., Luayyi, S., Leonita, B., & A, P. N. (2016). *PENGUNGKAPAN AKUNTANSI ASURANSI SYARIAH*. *7*(2), 190–204.
Renaldo, R., Irawan, & Makhsun, A. (2024). Analisis Perlakuan Akuntansi Aset Tetap Berdasarkan PSAK 216 di Yayasan RMS. *Kajian Ekonomi Dan Akuntansi Terapan*, *1*(3), 240–251. https://doi.org/https://doi.org/10.61132/keat.v1i3.413
Rifka Alkhilyatul Ma'rifat, I Made Suraharta, I. I. J. (2024). *No Title 済無No Title No Title No Title*. *2*, 306–312.
Setiyanti, S. W., Widyartati, P., & Dwi Utami, S. C. (2023). Analisis Penerapan (Sak) 102 Tentang Pembiayaan Murabahah Pada Koperasi Jasa Keuangan Syariah (Kjks) Ibu Mandiri Ungaran. *Jurnal Stie Semarang (Edisi Elektronik)*, *15*(2), 148–161. https://doi.org/10.33747/stiesmg.v15i2.637
Suginam. (2020). Akuntabilitas Pengelolaan Dana Zakat Berbasis Teknologi Informasi Pada Organisasi Pengelola Zakat (OPZ). *ARBITRASE: Journal of Economics and Accounting*, *1*(1), 86–89.
Syahputra, A., Anggraini, T., Manusia, P., Syariah, M., Behavior, H., & Sharia, M. (2023). Urgensi Maqashid Syariah dalam Pengelolaan Harta. *Jurnal Iqtisaduna*, *9*(1), 14–27. https://doi.org/10.24252/iqtisaduna.v9i1.36636
Tulungagung, B. A. Z. N. (2024). *Laporan Keuangan Baznaz Tulungagung*.
Wahyudi, F. T., Sumiati, & Hermana, W. (2022). Model Pendugaan Energi Metabolis Pakan dan Bahan Pakan Ayam. *JINTP Jurnal Ilmu Nutrisi Dan Teknologi Pakan*, *20*(3), 104–110. https://doi.org/http://dx.doi.org/10.29244/jintp.20.3.104-110
Wijandari, A. (2024). Memahami Makna Maqashid Syariah Dalam Merancang Tujuan Laporan Keuangan. *Jurnal Pajak Dan Bisni*, *5*(1), 27–34.
Winarsih, & Sari, N. (2024). Pengaruh Indeks Maqashid Syariah, Struktur Modal Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Tera Ilmu Akuntansi*, *25*(2), 128–137. https://doi.org/https://doi.org/10.21776/
Algifari, M. A., & Andrini, R. (2024). Maqasid Syariah dalam Pengembangan Ekonomi Islam (Analisis Komprehensif dan Implementasi). *JoSES: Journal of Sharia Economics Scholar*, *2*(3), 95–100. https://doi.org/https://doi.org/10.5281/zenodo.14522804
Anam, M. K., Bin, H., & Som, M. (2023). Maqashid Syariah Principles in the Governance of Fundraising Activities of Zakat Management Institutions. *Fitrah Jurnal Kajian Ilmu-Ilmu Keislaman*, *9*(1), 147–164. https://doi.org/10.24952/fitrah.v9i1.6271
Aulia, N. N., Jaharuddin, Sudirman, & Hartutik. (2024). Pengelolaan Zakat di BAZNAS Tangerang Selatan Perspektif Maqashid Syariah Ibnu Ashur. *Jurnal Ilmiah Ekonomi Islam*, *10*(03), 2671–2679.
Aulia, Y. S., & Ruhimat, I. (2025). Penerapan PSAK 409 Tentang Akuntansi Zakat Dan Infak/Sedekah Pada BAZ Kabupaten Majalengka. *Jurnal Kajian Ilmiah Interdisiplinier*, *9*(9),

116–121.

Birton, M. N. A., Adrian, M., Ghoni, A., Maryati, & Zaman, K. (2025). Perancangan Pedoman Strategi Anti- fraud untuk Penguatan Mekanisme Governansi pada LAZISMU. *Prosiding Seminar Nasional LPPM UMJ*.

Chapra, M. U. (2008). *The Islamic Vision of Development in the Light of Maqasid al-Shariah*. Islamic Research and Training Institute.

Darma, & Anik, N. (2026). Menjaga Kesucian Finansial : Peran Zakat dalam Lembaga Keuangan Syariah. *Jurnal Bisnis, Ekonomi Syariah, Dan Pajak (JBEP)*, *3*(1), https://doi.org/10.61132/jbep.v3i1.2093.

Dasmadia, Hadib, S., Junchuc, Y., Wahyuningtyas, N., & Wedadjatie, R. S. (2024). Maqasid al-Shariah and Organizational Performance:A Systematic Literature Review. *Global Review of Islamic Economics and Business*, *12*(II), 106–119.

Ebrahim, A. (2010). The Many Faces of Nonprofit Accountability. *Harvard Business School Working Paper*. https://doi.org/10.2139/ssrn.1641013

Erianto, R., Hasibuan, I. M., & Nurlaila. (2023). Akuntansi Hijau: Konsep dan Perspektif Maqashid Syariah. *Jurnal Akuntansi Dan Keuangan (JAK)*, *11*(2), 135–147.

Fatkhullah, I., & Zen, M. (2026). Integrasi Maqashid Syariah Dan SDGs Dalam Model Pembiayaan Mikro Syariah Kontemporer. *JSE: Jurnal Sharia Economica*, *5*(1), 76–94. https://doi.org/https://doi.org/10.46773/jse.v4i1

Kusmilawaty, Majid, M. S. A., & Harahap, I. (2024). Realisasi Maqashid Syariah pada Lembaga Filantropi Islam (Pengentasan Kemiskinan melalui BUMMas : Asset Based Community Development Approach). *Jurnal Ilmiah Ekonomi Islam*, *10*(03), 3043–3051.

Laldin, M. A., & Furqani, H. (2013). Developing Islamic finance in the framework of maqasid al-Shari ' ah. *International Journal of Islamic and Middle Eastern Finance and Management*, *6*(4), 278–289. https://doi.org/10.1108/IMEFM-05-2013-0057

Luayyi, S. (2022). Internalisasi Lillahi Ta'Ala Dalam Konstruksi Konsep Akuntansi "Giving." *EKUITAS (Jurnal Ekonomi Dan Keuangan)*, *6*(3). https://doi.org/10.24034/j25485024.y2022.v6.i3.5195

Luntajo, M. M. R., & Hasan, F. (2023). Optimalisasi Potensi Pengelolaan Zakat di Indonesia Melalui Integrasi Teknologi. *Al-'Aqdu: Journal of Islamic Economics Law*, *3*(1), 14–28.

Mergaliyev, A., Asutay, M., Avdukic, A., & Karbhari, Y. (2019). Higher Ethical Objective (Maqasid al - Shari ' ah) Augmented Framework for Islamic Banks : Assessing Ethical Performance and Exploring Its Determinants. In *Journal of Business Ethics* (Issue 170). Springer Netherlands. https://doi.org/10.1007/s10551-019-04331-4

Midisen, K., Achmad, L. I., & Parida. (2024). Analisis Penerapan Maqashid Syariah Dalam Pemberdayaan Dana Zakat Bagi Masyarakat Terdampak Pandemi. *Jurnal Ilmiah Ekonomi Islam*, *10*(01), 370–378.

Muharromi, M., Zahid, M., & Zahid, M. (2025). Digitalisasi Pengelolaan Zakat : Penguatan Transparansi dan Efesiensi dalam Keuangan Publik Islam. *JIESP : Journal of Islamic Economics Studies and Practices*, *4*(2), 256–266.

Mutmainah, L. (2015). The Influence of Accountability, Transparency, and Responsibility of Zakat Institution on Intention to Pay Zakat. *Global Review of Islamic Economics and Business*, *3*(2), 108–119.

Pengakuan, A., Dan, P., Luayyi, S., Leonita, B., & A, P. N. (2016). *PENGUNGKAPAN AKUNTANSI ASURANSI SYARIAH*. *7*(2), 190–204.

Renaldo, R., Irawan, & Makhsun, A. (2024). Analisis Perlakuan Akuntansi Aset Tetap Berdasarkan PSAK 216 di Yayasan RMS. *Kajian Ekonomi Dan Akuntansi Terapan*, *1*(3), 240–251. https://doi.org/https://doi.org/10.61132/keat.v1i3.413

Rifka Alkhilyatul Ma'rifat, I Made Suraharta, I. I. J. (2024). *No Title 済無No Title No Title No Title*. *2*, 306–312.

Setiyanti, S. W., Widyartati, P., & Dwi Utami, S. C. (2023). Analisis Penerapan (Sak) 102 Tentang

Pembiayaan Murabahah Pada Koperasi Jasa Keuangan Syariah (Kjks) Ibu Mandiri Ungaran. *Jurnal Stie Semarang (Edisi Elektronik)*, *15*(2), 148–161. https://doi.org/10.33747/stiesmg.v15i2.637

Suginam. (2020). Akuntabilitas Pengelolaan Dana Zakat Berbasis Teknologi Informasi Pada Organisasi Pengelola Zakat (OPZ). *ARBITRASE: Journal of Economics and Accounting*, *1*(1), 86–89.

Syahputra, A., Anggraini, T., Manusia, P., Syariah, M., Behavior, H., & Sharia, M. (2023). Urgensi Maqashid Syariah dalam Pengelolaan Harta. *Jurnal Iqtisaduna*, *9*(1), 14–27. https://doi.org/10.24252/iqtisaduna.v9i1.36636

Tulungagung, B. A. Z. N. (2024). *Laporan Keuangan Baznaz Tulungagung*.

Wahyudi, F. T., Sumiati, & Hermana, W. (2022). Model Pendugaan Energi Metabolis Pakan dan Bahan Pakan Ayam. *JINTP Jurnal Ilmu Nutrisi Dan Teknologi Pakan*, *20*(3), 104–110. https://doi.org/http://dx.doi.org/10.29244/jintp.20.3.104-110

Wijandari, A. (2024). Memahami Makna Maqashid Syariah Dalam Merancang Tujuan Laporan Keuangan. *Jurnal Pajak Dan Bisni*, *5*(1), 27–34.

Winarsih, & Sari, N. (2024). Pengaruh Indeks Maqashid Syariah, Struktur Modal Dan Ukuran Perusahaan Terhadap Nilai Perusahaan. *Tera Ilmu Akuntansi*, *25*(2), 128–137. https://doi.org/https://doi.org/10.21776/