

Mental Value Added and Sharia Value Added: Phenomenological Reflection of the Meaning of Zakat as Altruistic Behavior

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Abstract

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This study aims to deeply uncover the meaning of zakat for companies, particularly in the context of zakat as mental value added and as part of the Sharia Value Added (SVA) concept. Departing from an interpretive paradigm with a phenomenological approach, this study examines how business actors interpret zakat not only as a sharia obligation, but also as altruistic behavior that contributes to mental, spiritual, and social well-being. Data were obtained through in-depth interviews, observations, and documentation of company leaders and employees who consistently pay zakat. The results show that zakat is interpreted as a voluntary act of helping others, which brings a sense of joy, pride, and satisfaction to those who do it. Informants feel that zakat functions not only as a distribution of wealth, but also as a means of purifying the soul, strengthening humanitarian values, and forming inner peace. This sense of satisfaction arises from the awareness that some of the wealth owned is the right of others.

INTRODUCTION

Accounting is defined by the American Accounting Association (AAA) as the process of identifying, measuring, and communicating economic information to permit informed judgments and decisions by users of the information. (Rakhmawati et al., 2020) The development of accounting science is increasingly rapid, especially in relation to the Islamic religion, so that a new science, namely Islamic accounting, was born. (Maulina, 2022).

Sharia accounting is an effort to deconstruct modern accounting into a form that is humanistic and full of values. (Triyuwono, 2011). Triyuwono said that sharia accounting is an accounting process that provides accurate/appropriate information (which is not limited to financial data) to stakeholders of an entity that will enable them to ensure that the entity operates continuously within the bounds of Islamic sharia and leads to the goal of *falah*, namely achieving happiness in this world and the hereafter and material-spiritual well-being. From this definition, it clearly shows that the main goal of sharia accounting is to achieve *falah* as the fulfillment of human economic, mental, and spiritual needs.

Sharia accounting information is used to fulfill human needs as a whole, that is, not only for human material needs, but also mental and spiritual needs. (Rahmaniar & Dahoir, 2017). Affirmed (Saputro & Triyuwono, 2009) The objective of Islamic accounting is based on economic goals, namely equalizing prosperity for all people. Welfare should be distributed to all members of society, not just to a select few. Islam provides a means for equalizing prosperity through the zakat system. Zakat is one of the third pillars of Islam and will be the focus of this study.

Viewed from a linguistic perspective, the word zakat is the basic word for *zaka* which means

blessing, growth, cleanliness and good, while from a fiqh perspective, zakat means a certain amount of wealth that is required by Allah SWT to be handed over to those who are entitled to receive it, in addition to meaning to issue a certain amount of wealth itself.(Shobah & Rifai, 2020).

Zakat holds a crucial and strategic position, both from an Islamic perspective and from the perspective of developing the welfare of the community. Zakat is a collective worship that embodies the values of humanity, justice, faith, and deep piety, which must be evident in the behavior of those who perform it.(Rahmawati et al., 2023). Based on data from the National Zakat Agency (BAZNAS), the potential for zakat revenue in Indonesia in 2024 is IDR 327 trillion, although only around IDR 41 trillion has been collected. This potential is calculated based on the assets of the Muslim community who deposit funds in banks. Meanwhile, for 2023, available data shows that the number of people paying zakat is increasing, and BAZNAS collected IDR 22.475 trillion in zakat, infaq, and sadaqah funds in 2022 (Source: Outlook Zakat Indonesia, 2024, accessed October 20, 2025). This data shows a significant gap between the potential for zakat and the collection of zakat funds, thus indicating that public awareness of zakat is still relatively low.

The collection of zakat funds managed by BAZNAS shows the reality that personal zakat payments still dominate compared to institutional payments.(Rifani et al., 2023). In fact, the potential for zakat originating from institutions far exceeds the potential for personal zakat.(Baskoro & Karmanto, 2020)Corporate zakat is a new phenomenon that has emerged as a significant zakat potential compared to other zakat sources. Companies are required to pay zakat because they exist as legal entities, considered individuals, and are therefore considered musakki (subjects of zakat).(Hasan, 2020). The legal basis for the obligation of zakat for companies is a general argument as contained in (QS Al-Baqarah: 267 and QS At-Taubah: 103). "O you who believe, give away (zakat) some of the results of your good efforts...". In the Law of the Republic of Indonesia Number 38 of 1999 concerning Zakat Management, Chapter IV Article 11 paragraph (2) part (b) it is stated that among the objects of zakat for which zakat must be paid are trade and companies. In addition to the Law of the Republic of Indonesia, the Fatwa of the Indonesian Ulema Council (MUI) Center for the Results of the Ijtima Ulama of the Indonesian Fatwa Commission III held in Padang Panjang, January 24-26, 2009, part two number II, has decided that companies are obliged to pay zakat if they have fulfilled their nishab(Firmansyah, 2022).

Discussions about companies will naturally involve discussions about profits, as the primary goal of a company is to seek profit (profit-oriented). However, today, criticism of this primary goal has circulated, suggesting that a company's sole focus on profit constitutes selfish behavior.(Rahmat, 2017)Companies tend to focus solely on themselves, neglecting others. In reality, a company cannot function effectively without the involvement of others. This profit-oriented perspective is increasingly shifting to a stakeholder-oriented perspective, meaning companies must be able to provide benefits to their stakeholders.(Permatasari et al., 2021).

The stakeholder-oriented perspective provides a better picture of how a business works, that maximizing stockholder profits is not the main goal.(Ratmayanti & Suaryana, 2021). How a company can contribute to its stakeholders is the primary objective. Zakah-oriented entities focus not on the amount of profit generated, but on the amount of zakat the company can pay based on the nisab (the threshold) and distribute it to those entitled to it. From this zakah-oriented perspective, a business entity is considered good if it contributes maximally to zakat.(Farida & Raharja, 2023).

If examined in depth, zakat actually becomes an added value for the company.(Nuruddin et al., 2023). Opinion(Ladiku, 2020) which states that zakat, when viewed more deeply, is a reflection

of profit based on the intersection of the essence of humanity and the values of justice. It can be stated that the essence of humanity as a human being who possesses freedom and radiates the innate values of God will give rise to added value (VA). The values of justice represent the substance of a more concrete distribution. These two things, added value and distribution, are embodied in zakat. Therefore, researchers believe zakat can provide added value to a company that embodies the values of justice in realizing its development.

According to (Karomah et al., 2023) The concept of sharia added value is economic, mental, and spiritual added value that is obtained, processed, and distributed in a halal manner. Sharia added value (syaria' value added) is defined according to (Amerieska, 2017) is the addition of value (zaka) to material (whether financial, social, or environmental) that has been purified (tazkiyah) from its formation, production, to distribution (zakka), all of which must be halal and free from usury (spiritual) and thoyib (spiritual). This is further explained. (Amerieska, 2017) The concept of sharia added value comes from the ta'wil (metaphorical) treatment of the concept of zakat.

The above description provides an understanding that zakat, as part of the concept of sharia added value, is capable of generating added value and values of justice for the individuals or institutions that issue it. Simply put, added value is defined as the value of welfare for the benefit of stakeholders, as Hendrikson (1982) argues, who states that added value is likened to a cake that must be distributed to the community. (Saputro & Triyuwono, 2009).

In-depth understanding of the meaning of zakat for companies in Palopo City is necessary for this study. Therefore, the researcher decided to conduct a qualitative study based on an interpretive paradigm using a phenomenological method. The purpose of this study is to uncover the meaning of zakat for companies in Palopo City. Furthermore, another objective of this study is to explore in depth the meaning of zakat for companies as a concept of SVA in companies in Palopo City. Referring to the objectives, the interpretive paradigm with a phenomenological method is very much in line with this research. According to (Arianto et al., 2024) Phenomenology is an approach that focuses more on observing and understanding the meaning of an experience related to a particular phenomenon. The central concept in phenomenology is meaning. Meaning is the essential content that emerges from human conscious experience.

RESEARCH METHODS

A research method is a tool used to solve a problem. The research method used in this study is a qualitative method, namely research that aims to understand the phenomena experienced by the research subjects as a whole through descriptions in the form of words and language. (Malahati et al., 2023) Qualitative research collects data in the form of naturalistic verbal reports, for example interview manuscripts, then the form of the report is interpreted in a narrative report regarding the perceptions, understanding, and meaning of the respondents regarding a phenomenon. (Ilmi et al., 2021).

Qualitative research seeks to understand and interpret the meaning of opinions and behavior displayed by humans in a particular situation according to the researcher's own perspective. (Waruwu, 2024) This is in line with the view that qualitative research focuses on describing the condition, nature, or essence of the value of a particular object or phenomenon, and views social reality as something holistic, complex, dynamic, and full of meaning. (Alaslan, 2022) Therefore, qualitative research with a phenomenological approach is very suitable for exploring the meaning of zakat as altruistic behavior, because it allows researchers to understand the life experiences of research subjects in depth regarding this phenomenon. (Ariani et al., 2022).

The qualitative approach used in this research implies an interpretive phenomenological approach, the mechanism of which is consistently implemented from data processing to drawing conclusions. The interpretive paradigm can observe phenomena and explore the experiences of research objects, emphasizing the meaning of individual interpretations. In an effort to achieve an understanding of meaning and concepts and how to recognize consciousness through several stages, the use of phenomenological methodology as an approach within the interpretive paradigm is highly appropriate. (Akin & Mardiah, 2025; Rizal, 2019). The purpose of this research is to explore the meaning of zakat for companies as a sharia-compliant value-added. This is done by asking informants to express their perceptions of the meaning they can derive from paying zakat. It is important for researchers to understand the mindset of the informants in order to understand their experiences in paying zakat.

In qualitative research, the instrument or research tool is the researcher himself. (Waruwu, 2024) Researchers can directly see, feel, and describe what is happening to the research object, and they can analyze the phenomena that appear in the object being studied. Researchers can record carefully, describe expressions, compare verbal information with actual conditions, and can describe the accuracy of the information presented.

The informant's considerations in this research determine the research object according to personal considerations with the objectives to be achieved. Where it refers to two of the five criteria set by Spradley (1997): (1) direct involvement, meaning that someone who will be used as an informant is truly part of the context and text that will be studied. (2) sufficient time, to dig up good data from informants should not be limited by the available time, however usually this kind of research will become a problem in itself if it clashes with time. (Waruwu, 2024). The informants in this study are presented by disguising the names of the informants in accordance with the agreement between the researcher and the research informants.

The research technique uses a phenomenological approach, which researchers use to gather information from informants, such as the informant's experiences and the meanings of their experiences. Information from informants can increase the researcher's knowledge and insight, allowing the researcher to develop their ability to manage research results as important scientific knowledge. Phenomenological research is oriented towards understanding, exploring, and interpreting the meaning of events and relationships with ordinary people in certain situations. (Alaslan, 2022). Essentially, the data in this study was obtained and collected through interviews, observation, and documentation. This aimed to obtain accurate and complete data.

Interviews play an important role in gathering information for phenomenological studies because they allow researchers to record participants' opinions, feelings, and emotions regarding the phenomenon being studied. (Rasyid et al., 2022) An interview is a purposeful conversation. The conversation is conducted by two parties: the interviewer, who asks questions, and the interviewee, who answers those questions. Interviews are a data collection technique used to obtain information directly from sources through conversation or questions and answers. Interviews in qualitative research are in-depth because they aim to thoroughly and clearly explore information from informants.

The interviews used in this study were semi-structured. In semi-structured interviews, questions are open-ended, but there are limitations on the themes and flow of the discussion. (Alaslan, 2022) Each informant was asked the same questions, but to avoid bias, the questions continued to evolve as the interview progressed, deepening the meanings of the informant's experiences and allowing the researcher to delve deeper into the experiences they

experienced. Before interviewing an informant, the researcher had to request permission from the company. The interview would be conducted if the company granted permission and when the subject was free from any activities to avoid disrupting company activities.

Data collection is then conducted through observation. Observation is the systematic recording of symptoms observed in the research object. The observation technique employed in this study is direct observation of informants at the location where the interview takes place, allowing the observer to be present with the informant being studied. The reason for using the observation method is that it can be utilized optimally in qualitative research. Observation allows for the researcher to see and observe for themselves, then record behavior and events as they occur in real-life situations. Field notes are created during the observation. While in the field, the researcher makes notes as a result of the observations, in the form of written notes about what is seen, heard, experienced, and thought, as part of data collection.

After completing the interviews and observations, the researcher documented the interviews and observations using audio recordings and photographs. The researcher recorded interviews with company leaders to review and analyze the documents to be created. From these recordings, the researcher was able to describe the interview transcripts, which could then be explained in the research findings. Documentation in the form of photographs and audio strongly supported the observations from the interviews. Data analysis involves systematically searching for and organizing notes from observations, interviews, and other sources to enhance the researcher's understanding of the case under study and to transform them into findings for others.

RESULTS AND DISCUSSION

Mental Added Value: Reflection on the Meaning of Zakat as Altruistic Behavior that Brings Satisfaction

Triuwono's concept of sharia added value encompasses economic, mental, and spiritual values obtained, processed, and distributed in a lawful manner. In this study, researchers also found that zakat is interpreted as mental value added. Mental value added can take the form of altruism, joy, and a sense of brotherhood.(Triuwono, 2011)This was also discovered by researchers based on a phenomenological study, thus formulating the theme of zakat as a form of corporate altruistic behavior.

Altruistic behavior is a voluntary action carried out by a person or group of people to help others without expecting anything in return, except for the feeling of having done a good deed.(Hidayati, 2016)Altruistic behavior can create feelings of happiness in others. This feeling of happiness can then give rise to feelings of extraordinary influence on a person.(Triuwono, 2011)Researchers can observe altruistic behavior in the zakat (alms) paid by companies. They found that zakat, as an altruistic behavior, is a company's effort to bring satisfaction to its stakeholders. Mr. HTN described altruistic behavior as an effort to bring satisfaction, as reflected in the following statement:

"Sharing directly with others is very important. Moreover, zakat is one of Allah SWT's commands that must be carried out and is also a tool for helping others. So, of course, I feel happy sharing with them."

The altruistic behavior displayed by the informant is clearly illustrated in the narrative

above. Mr. HTN emphasized that "sharing directly with others is very important." Carrying out the obligation to share is one way to draw closer to Allah SWT. The informant's expression reflects the satisfaction in his heart. The satisfaction felt by the informant arises from the joy of being able to share with others. This was also felt by Mr. SBR, an accountant at PT. HMJ who is directly involved in distributing zakat to the community. Mr. SBR's explanation is as follows:

"We feel happy, even though it's not our money, but at least we can share kindness with others. We feel proud to be able to share, and that's where the satisfaction lies. We can connect directly with the community."

The statement above demonstrates the informant's sense of joy when sharing with others. This joy is a psychic (soul) joy, not the pleasure understood by utilitarianism, which is material (possessions) pleasure. The zakat paid by the company impacts the informant's sense of joy as part of the company. This sense of joy then gives rise to a sense of inner satisfaction. For Mr. SBR, the satisfaction he feels comes from being part of the company in distributing zakat directly to the community.

The researcher understands the essence of the statement above as Mr. HTN's interpretation of zakat as an altruistic behavior that fosters a sense of satisfaction in sharing with others. Mr. SBR, as part of the company, certainly shares this sentiment. Mr. SBR's sense of satisfaction, expressed in the form of joy, stems from his experience of being directly involved in sharing with the community.

Islamic teachings encourage altruistic behavior, where helping others is done sincerely. Islam assesses a person's goodness and actions based on sincerity, seeking the pleasure of Allah SWT. Every deed done solely for Allah SWT will bring peace of mind. Spending one's wealth in the path of Allah is considered a good deed and carries great reward because it greatly benefits many people. This action is a manifestation of a person's social piety (Supriyanti & Sanusi, 2024).

Companies must strive to make real, beneficial contributions and play a role so that people in society have the opportunity to actualize themselves. The Prophet Muhammad (peace be upon him) said:

"The best human being is the one who is more useful to other humans" (HR. Thabrani).

Using wealth to help others is a way to achieve happiness. Happiness can be achieved by sharing wealth with others, one way of doing this is through zakat. For researchers, happiness lies not only in material satisfaction but also in how to use material (wealth) to help others. PT. PS also aims to achieve the same thing. In addition to profit, the company also desires happiness for its employees. To achieve this happiness, it must first make others happy. Happiness is achieved when there is a sense of contentment in the heart. Mr. SLH explained the following:

"The benefit for me is of course the feeling of calm when we have paid zakat because when the assets we have are given to other people, there is a feeling of satisfaction that can be felt.

There's a personal satisfaction, a feeling of happiness from what we achieve that can be shared by others. I've always believed that not all possessions are ours; they also have the rights of others."

Mr. SLH understands that the added value that can be generated from corporate zakat is a sense of calm and happiness. Fulfilling the obligation of zakat for the informant brings joy and happiness because the results of his efforts can be enjoyed by the community. Providing assistance in the form of voluntary zakat to the community will bring satisfaction. The informant's altruistic behavior brings satisfaction to him. The informant's awareness is formed from a sense of trust to always prioritize altruistic behavior. Mr. SLH always believes that not all wealth we

own is our right, but there are also the rights of others in it.

The satisfaction felt by the management of PT. PS is also felt by its employees. Mr. SMN, a key member of the company, felt the same way when distributing zakat. Mr. SMN expressed this sentiment.

"I distribute the company's zakat directly to the community. Even though it's not my money, I feel a sense of satisfaction. That sense of satisfaction is evident when I distribute it directly to the community. It's a joy; try it for yourself; you'll be happy too."

Mr. SMN felt a sense of satisfaction when distributing zakat funds directly to the community. The informant's experience of distributing zakat directly to the community gave him a sense of joy. The informant believed that the joy felt by the informant would also be felt by the people within the company. The satisfaction described by the informant was a sense of joy due to his gratitude to Allah SWT for being directly involved in sharing with the community. Mr. SMN always received advice from the company's leadership, who said, "not all wealth that we have is ours."

The expressions conveyed by Mr. SLH and Mr. SMN define zakat as the fulfillment of inner satisfaction. This satisfaction can be achieved by doing good for others. As understood by Mr. SLH, inner satisfaction is not the satisfaction of owning company assets, but rather the joy of utilizing assets for the benefit of the surrounding community. This awareness creates a mental added value, namely the value the company possesses to please the surrounding community, a value that is consistently felt by the informant.

The owner of UD. SB also expressed his satisfaction, as explained by Mr. AR:

"... If that's the case, it's more inwardly (in the heart). My zakat is an act of worship. The issue of my business is a back matter, the important thing is that we have carried out the orders."

Mr. AR's statement regarding "more inwardly" explicitly indicates that the informant interprets zakat as something that benefits the heart. Implicitly, the interview excerpt above indicates the inner satisfaction felt by the informant. The informant believes that paying zakat is not for reward, but rather, the most important thing for the informant is to carry out Allah SWT's commands. This is what the informant likely feels as inner satisfaction in carrying out Allah SWT's commands. As the interview excerpt below shows:

"...Now, whichever one you choose to follow, it's up to Allah SWT. I've always felt the benefits are more about the heart, the peace, and the satisfaction of following it."

Mr. AR consciously feels that zakat can bring him satisfaction and peace of mind. This awareness stems from the informant's understanding that carrying out Allah SWT's commands should be prioritized over other needs. From the informant's perspective, researchers later discovered that voluntary actions taken by an individual or group to help others without expecting anything in return are a form of altruistic behavior.

Altruistic behavior indirectly leads to a sense of satisfaction that fosters psychic (soul) happiness. According to the informant, carrying out Allah SWT's commands to help or share with others brings inner satisfaction. This inner satisfaction is the joy of voluntarily sharing.

Zakat is embodiment faith somebody to Allah Almighty, be grateful for His blessings, cultivate noble morals by having a sense of gratitude humanity Which tall, remove characteristic stingy And greedy, and cultivate peace of mind(Arif, 2024). The point is that emit zakat can purify inner from all characteristic dirty And cleansing treasures that bring blessings to the person who carries them out. Allah SWT has emphasized that indeed the reward for goodness is obtained by

person Which fulfill obligation zakat with obedient and sincere, Allah will give reward BEST (REWARD)

CONCLUSION

This research yields an understanding that zakat for companies in Palopo City is not only seen as a sharia obligation that must be fulfilled based on religious rules and laws, but also as a mental added value that brings peace of mind, happiness, and inner satisfaction to those who do it. Through a phenomenological approach, it is revealed that zakat is interpreted as altruistic behavior carried out sincerely to help others, without expecting anything in return other than the pleasure of Allah SWT.

Informants felt that zakat had a positive psychological effect, including feelings of joy, pride, and peace of mind. This value emerged when they saw that the company's business results could directly benefit the surrounding community. The perception that some assets belong to others strengthens spiritual awareness and refines social sensitivity in both entrepreneurs and their employees.

Zakat has also proven to be a crucial part of the Sharia Value Added (SVA) concept, which generates not only economic value but also social, mental, and spiritual value. Corporate zakat practices reflect a blend of humanitarian values, distributive justice, and social piety, thus strengthening the company's role as an entity that benefits stakeholders broadly. Thus, zakat can serve as an instrument for building corporate character oriented toward sustainability, welfare, and *falah*.

This research confirms that corporate zakat is not merely a philanthropic activity, but is an integral part of the identity of modern Islamic businesses, which places spirituality and social concern as the foundation for developing holistic added value.

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