

ZAKAT DISTRIBUTION MODEL ON SUSTAINABLE COMMUNITY ECONOMIC DEVELOPMENT

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ABSTRACT

This research is crucial because it necessitates an in-depth investigation integrating theoretical and field studies on sharia economic principles with zakat distribution tools as a mean of achieving long-term community economic development in Aceh province. Because the Province's population is mostly Muslim, the zakat's potential is enormous. This research aims to determine the impact of a zakat distribution model on long-term community economic growth. It is a descriptive study of zakat management organizations, academics, government, and practitioners. The technique applied in this research is purposive sampling, using zakat experts in Baitul Mal Aceh as the subject of study. The approach of the Zakat Distribution Model on Sustainable Community Economic Development will be explained in this paper. The findings of this study reveal that the zakat distribution model will raise living standards and promote extraordinary economic growth, as well as serve as a solution to poverty alleviation, which is in line with the globalUN's Sustainable Development Goals (SDGs).

Keywords: Model, Zakat, Sustainable, Development, Goals.

I. INTRODUCTION

The Sustainable Development Goals (SDGs), also known as the Global Goals or Agenda 2030, were established by the United Nations in September 2015 with the purpose of "ending poverty, protecting the planet, and ensuring prosperity for everyone." (Schramade, 2017). This initiative strives to improve the community's prosperity and well-being. "We decide, between now and 2030, to end poverty and hunger everywhere; to overcome inequality within and between countries; to build peaceful, just, and inclusive societies; to protect human rights and promote gender equality and the empowerment of women and girls; and to ensure the long-term protection of the planet and its natural resources," according to the 2030 Agenda for Sustainable Development. We're also dedicated to fostering circumstances that promote long-term, inclusive, and sustainable economic growth, shared prosperity, and decent employment for all, while taking into consideration varying stages of development and national strengths" (United Nations, 2015).

The SDGs are meant to guide, direct, influence politically, and use financial resources for poverty reduction, environmental protection, social inclusion, and economic growth as part of the United Nations' 2030 Agenda (Caiado et al., 2018). This program builds on the previous one, especially the MDGs (Millennium Development Goals), or national transformation program, which seeks to promote prosperity and community development in 2015. The Millennium Development Goals (MDGs) were developed during a United Nations Summit in

New York in September 2000, attended by 189 UN member nations. Initial assessments reveal that the MDGs have been effective in several sectors; for example, the number of people living in severe poverty worldwide has decreased from 1.9 billion in 1990 to 836 million in 2015 (United Nations, 2015). Latin America, the Caribbean, and South Asia have performed admirably on specific measures while doing modestly on others (Leo, 2010). The United Nations began a second process that is considerably more inclusive in light of its successes and relevance, as the sustainable development goals (often referred to as SDGs) comprise 17 interconnected objectives and 169 linked targets (United Nations, 2016).

There are seventeen advanced development targets in the SDGs program. Poverty eradication is one of the seventeen core goals, and it ranks first among the Sustainable Development Goals (without poverty). The Sustainable Development Goals (SDGs) are a collection of 17 common goals with 169 targets that aim to eradicate poverty, promote equality, and safeguard the environment (Imaz&Sheinbaum, 2017; Panuluh&Fitri, 2016). Poverty is one of the societal issues that must be addressed in all countries throughout the world. The minimal number of poverty rates can be used as an indicator of a country's economic development performance. The high poverty percentage demonstrates the government's failure to address one of the community's economic issues.

Poverty is also a problem that persists in emerging nations like Indonesia. In 2019, 24.8 million (9.2%) of Indonesia's population (a total 268.8 million) were categorized as poor. Poverty has slowed in recent years. Between 2000 and 2015, the poverty rate fell by an average of 0.76 percent each year, but just 0.37 percent per year from 2015 to 2019. As a result, the country fell short of the government's 2015–2019 poverty objective established in the national mid-term development plan (Nugroho et al., 2021).

Aceh, which comprises 23 regencies/cities and operates under special autonomy, is still impoverished. On February 17, 2021, the Central Statistics Agency (BPS) issued poverty data for Indonesia, naming Aceh the poorest province in Sumatra with a poverty rate of 15.43 percent. In 2016, there were 848.44 thousand poor individuals in Aceh, accounting for 16.73 percent of the total population. The Indonesian government continues to work to alleviate poverty, with the number of poor people expected to drop to 814.91 thousand by 2020, or 14.99 percent of the overall population. Even though the number of impoverished people has dropped, Aceh will remain Sumatra's poorest province in 2020 (BPS, 2020).

In order to further eliminate poverty, an instrument is required. Zakat is one tool that is thought to be capable of alleviating poverty. A previous study on the notion of zakat and poverty reduction shows how zakat has had a role in improving people's wellbeing and bridging the wealth gap in society in one way or another. It is a tool for achieving social equality among individuals (Ali et al., 2013). Zakat is exceptionally significant for providing financial assistance to the poor and needy. According to another research that used CSR instruments, the execution of community development programs such as CSR provided by businesses might have the proper design. Not only is cash distributed, but materials are distributed according to the needs of mustahik, and they are removed from the mission.(Damanhur &Falahuddin, 2017)

As a result, zakat contributes to poverty eradication in addition to socioeconomic growth (Embong et al., 2013; Omar et al., 2017; Wahid & Ahmad, 2014). In this context, Islam's aims are consistent with the SDGs, which include increasing economic growth, achieving social welfare, and eliminating poverty. (Azizy, 2004). Zakat serves as both an economic and a "critical social insurance" mechanism (Bashir, 2002). Zakat is mechanism to help the poor and eradicate poverty (Ibrahim &Shaharuddin, 2015).

Being a sharia-compliant region, Aceh is projected to be a leader in poverty alleviation based on Islamic teachings. The legality of the law, which is regulated explicitly by Governor Decree No. 18 of 2003 concerning the establishment of the Work Organization and Organizational Structure of Baitul Mal of Aceh Province, and also strengthened by Qanun No. 7 of 2004 concerning Zakat Management and Qanun No. 10 of 2018 concerning Baitul Mal, concerning the Aceh Government, meaning that the Aceh Government has the authority to regulate zakat, waqf assets, and religious assets in Aceh Qanun. According to data disclosed (Baitul Mal, 2017), the total amount of cash disbursed in 2019 was 47 billion, representing 94 percent of the projected 50 billion (Baitul Mal Aceh, 2020).

The distribution of financial aid that has been provided thus far does not appear to be adequate to improve people's living conditions, destiny, or mentality to think imaginatively about increasing welfare. As a result, the empowerment pattern that focuses more on the community's capabilities is believed to have a long-term impact on the community.

Baitul Mal Aceh is the subject of this research. The Aceh government established Baitul Mal Aceh, a central agency tasked with collecting zakat from the rich and distributing it to the needy. As a result, Baitul Mal Aceh plays an essential role in the success of the sustainable development strategy by participating and cooperating (SDGs). In this situation, the central government uses the SDGs as a framework for organizing and implementing a sustainable development agenda, and it is dedicated to constantly collaborating with all stakeholders.

The Aceh Syariat Service, the Aceh Regional Development Planning Agency (BAPPEDA), the Aceh People's Representative Council, and academics such as the Ar-Raniry State Islamic University were also involved in this study. In this context, it is clear that the overarching grand design of the SDGs' sustainable development objectives is to eliminate poverty, promote social well-being, and strengthen the community's economy. As a result, Baitul Mal needs the appropriate strategy for distributing zakat payments to the community, linked to long-term communal economic growth. The authors are interested in performing an additional in-depth study on the Aceh Baitul Mal and Sustainable Development, based on the above background (SDGs).

II. DATA AND METHODOLOGY

This research utilizes a single type of ANP network, namely, a generic network. A generic network is one that does not take on a specific shape. This network can take many different forms, including bare clusters, dependencies, and feedback. The next stage is to quantify the model and examine the data after building the ANP framework. The ANP questionnaire is

prepared once the model is developed in super decision software. The ANP framework was used to create the questionnaire, which included a numerical scale.

Purposive sampling was used to determine the informants in this study. For example, the individual is thought to know the most about what we expect or to act as a ruler to aid research in studying the object or social context under investigation. Purposive sampling (deliberately) was used to pick respondents for this study, which took into account the respondents' comprehension and knowledge of zakat concerns in Aceh Province's sustainable community economic development.

This study's analysis applied the Analytic Network Process (ANP) approach. The Analytic Network Process (ANP) is a multiple criteria decision making (MCDM) approach established by Thomas L Saaty with the goal of generating a relationship or relevance measurement as well as obtaining a priority scale from the perspective of a person. Look for the priority scale of zakat performance in supporting Jember Regency's sustainable community economic growth. The first stage in doing an ANP analysis is to develop an ANP framework (model creation) to comprehend the issues and evaluate the literature, questionnaires, and in-depth interviews (Saaty, 2005). The following Analytic Network Process has a model creation framework for discovering Analytic Network Process (ANP):

Table 1: SkalaLikert

Verbal Scale	Numerical Scale
very much and more influential	9
	8
much bigger influence	7
	6
Bigger influence	5
	4
Slightly bigger influence	3
	2
It has a similar magnitude of influence	1

III. MAIN FINDINGS

Zakat Distribution Concept

Zakat distribution and uses are inextricably linked to the manner and strategy used to distribute it. The use of zakat might be more ideal if the distribution is precise and effective. The following is an excerpt from Law No. 23/2011 on Zakat Management, which explains how zakat is used: a) If the fundamental requirements of mustahik have been satisfied, zakat can be used for constructive efforts in the framework of dealing with the needy and

increasing people's quality of life. b) If the basic needs of mustahik have been met, zakat can be used for productive companies as described in paragraph (1).

There are numerous restrictions that must be followed by zakat distributors or zakat management entities while using zakat funds. This is specified in KMA RI number 373/2003, which deals with zakat money administration. As mentioned below, the sorts of activities that can be done with zakat funds span two bases: social and economic growth. To begin, ZIS is distributed on a social basis in the form of direct financing in the form of compensation as a means of meeting mustahik's fundamental requirements. The Charity Program, often known as a consumptive grant, is the name given to this payout. This grant scheme is the most straightforward way to distribute zakat funds. The major goals are to (a) protect mustahik's fundamental necessities, (b) protect mustahik's dignity from begging activities, (c) provide a vehicle to raise mustahik's income, and (d) prevent mustahik from being used for deviant purposes. This foundation for economic growth is provided to mustahik in the form of direct or indirect business capital grants. Mustahik may or may not be involved in business capital management.

Zakat money is intended to the productive economic enterprise sector for distribution. It is hoped that these measures would improve community wellbeing. In this context, the use of zakat funds for productive activities is subject to particular processes, as outlined in Chapter V, Article 29 of Law No. 23/2011 on Zakat Management: a) performing feasibility studies, b) selecting profitable business models, c) providing coaching and counseling, d) monitoring, managing, and supervising, e) conducting assessments, and f) compiling reports. Zakat distribution is the process of distributing zakat monies to individuals who are eligible to receive them. This zakat distribution has specific purposes and objectives. The parties who are permitted to receive zakat are the objective. While the goal is to enhance the community's economic well-being in order to lessen the number of poor people in the community.

The distribution of zakat has an impact on aggregate demand components such as consumption, investment, and government expenditure, and hence on economic growth. (Ben Jedidia&Guerbouj, 2021). Zakat monies received by the amil zakat institution must be delivered to Mustahik as soon as possible, according to the institution's work schedule. Zakat must be provided to mustahik according to the rules outlined in Q.S. al-Tawbah [9]: 60. according to the opinion of Saefudin, (1987) There are two approaches in the distribution of zakat. The first approach is a partial approach. With this approach, the distribution is aimed at the poor and weak which is carried out directly-incidentally. The goal of this strategy is to temporarily remedy the problem of poverty. The structural approach is the second method. This strategy places a premium on providing ongoing assistance. The goal is for mustahik to be able to overcome their poverty and, hopefully, to become muzakki in the future.

For the time being, zakat institutions or zakat amil organizations have taken over the duty of the government in zakat management (BAZ). The two activities mentioned above are approved in order to better the mustahik's economic situation. However, there is one key requirement: the potential mustahik must first be aware that the zakat assets that they are ready to receive will be allocated effectively, and they must provide permission for the zakat

to be given in this manner. Zakat funds can also be delivered in the form of loans, in addition to grants. This is based on the qiyas between the borrower and the debtor, and right qiyas, as well as the overall objective of Islamic teachings in the chapter on zakat to allow lending to individuals controlled in a particular book of accounts, so that such distribution might combat usury, according to Yusuf Qardhawi. (Qhardawi, 2002)

In the "Zakat Guidelines," the Directorate of Zakat and Waqf Development indicated that zakat distribution is geared at initiatives that give long-term advantages for mustahik to become muzakki. Several of these initiatives, including as the community's economic development program, scholarship program, social and humanitarian assistance programs, and community da'wah programs, focus on enhancing the quality of human resources, social empowerment, and economic development..

SDGS

Since the beginning of the twenty-first century, calls for inclusive and sustainable development have become louder. The differences in the nature of development across developing, developed, and underdeveloped nations may have an impact on how the concept of development is interpreted in different situations, although its core goals remain the same all around the world.

The MDGs framework is one of the most comprehensive and inclusive goals of the model among international development efforts. The MDGs are a set of eight social goals that have been high on the international community's priority list for the previous 15 years. The eight MDGs aim to (1) end extreme poverty and hunger; (2) achieve universal primary education; (3) promote gender equality and women's empowerment; (4) reduce child mortality; (5) improve maternal health; (6) combat HIV/AIDS, malaria, and other diseases; (7) ensure environmental resilience; and promote (8) global development partnerships (Bebbington & Unerman, 2018).

The MDGs are being phased out in favor of a new set of social goals known as the SDGs. (Abdullah, 2016) The 2030 Agenda establishes the next set of 17 Sustainable Development Goals (SDGs), with 169 goals to be met by 2030. One of the SDGs' strengths is the data revolution, which was recognized as a problem following a study of the MDGs' success. The SDGs place a strong emphasis on attempts to close this gap through specific groups: academic commitment, for example, is extremely desired in terms of delivering scientifically sound information (Griebeler et al., 2021).

The United Nations' SDGs have become global indicators and benchmarks that UN members employ in their national development strategy plans. The SDG indicators have been identified as significant benchmarks for each country's government and stakeholders, as well as industrial entrepreneurs, multinational corporations, small and medium enterprises, and community leaders, to operate their individual operations at the national level. The largest problem, however, is incorporating and implementing this agenda into local beliefs. (Affandi et al., 2020). The private sector, corporations, and enterprises are vital to achieving the SDGs by 2030, which will change the world. As a result, we can conclude that the SDGs have

become the primary emphasis of establishing a locally anchored and sustainable economy to counteract capitalism's and growth's worldwide march (Rendtorff, 2019).

To determine the zakat distribution model's strategy for long-term community economic growth, it is required to first understand the challenges related with zakat distribution among the people studied, namely the people of Aceh, and the remedies proposed to address them. Following the inventory, two significant elements in developing the zakat distribution model for long-term communal economic growth emerged:

1. Internal Aspect

Internal elements are those that originate inside the institution. Baitul Mal Aceh is the internal side of this research. Internal variables and roles play the most essential influence in zakat distribution. The entity that controls and distributes zakat to the community determines whether or not the distribution is suitable.

2. External Aspect

Aspects that come from outside the institution are referred to as external aspects. The community and government are the exterior sides of this investigation.

According to the conclusions of the interviews and literature analysis, both elements have issues that must be addressed, the first of which is connected to internal issues. The expert or other responders in this situation share the same worldview, in the sense that they believe internal factors are more significant than external factors. HR challenges, legal and governance difficulties, HR solutions, and legal and governance solutions are all examples of internal elements. This is because some of the issues that arise in the community when it comes to distributing zakat are obstacles that must be addressed by internal parties.

The second issue, which is tied to external factors, concerns social and economic issues that arise in society and government, as well as how to address these issues. This is also crucial since Baitul Mal has to keep innovating and staying connected to the community.

Then, based on the findings of in-depth interviews with various respondents, it was discovered that there were issues with zakat distribution according to location and geographical location. This is needed in order to have a balanced distribution. So that those who are far away and difficult to reach can get what they are entitled to.

Results of Research Synthesis Analysis

The key challenges, solutions, and methods of the zakat distribution model for sustained community economic growth are viewed differently by respondents. As a result, after determining each respondent's priority, the average value is used to establish the order of priority for all respondents. The results of the geometric mean in the following table show the average priority value of all respondents:

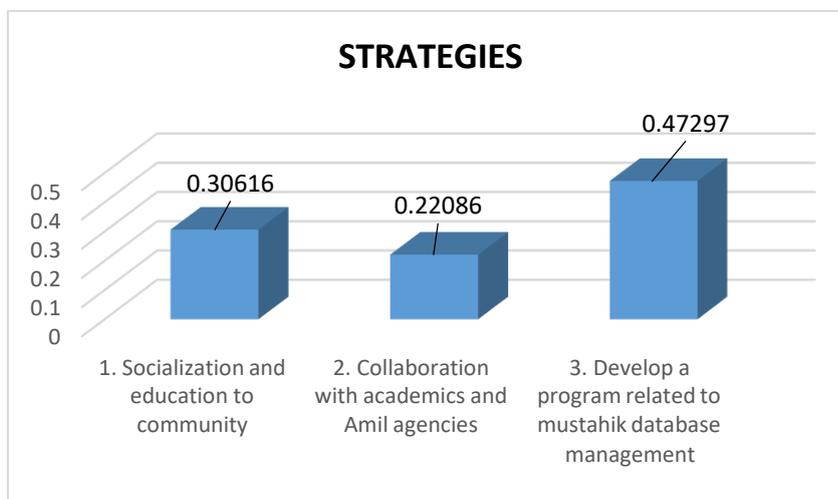
Table 2: Geometric Mean Results of Respondents on the Zakat Distribution Model on Community Economic Development

Aspect	Geometric Mean
INTERNAL	0.028542
EXTERNAL	0.018628
External Problem	
1. SOCIAL	0.0254
2. ECONOMY	0.031203
Internal Problem	
1. HR	0.033589
2. LAW & GOVERNANCE	0.023014
External Solution	
1. SOCIAL	0.034819
2. ECONOMY	0.021785
Internal Solution	
1. HR	0.027211
2. LEGAL & GOVERNANCE	0.029393
HR Problem	
1. A minor portion of the work responsibilities that are not related to knowledge or abilities	0.021271
2. Amil's potential has not been fully realized.	0.033738
3. Employee structural alterations are not in line with their knowledge	0.020462
Social problem	
1. Lack of synergy with private LAZ	0.03661
2. Environmental factors and geographical conditions	0.020223
3. Khilafiah contemporary zakat issues	0.018638
HR Solution	
1. Carry out the step of placement selection based on your sector of competence.	0.012443
2. Amil should be trained on a regular basis.	0.03771
3. Collaboration with religious leaders should be expanded	0.025319
Social Solutions	
1. Increased partnership between Baitul Mal and Private LAZ	0.02627
2. The mustahik ecological and geographical characteristics are being mapped.	0.017806
3. The significance of the ulama's role in distribution	0.019112
4. The role of the mosque socialization	0.012283

Economy Problem	
1. The lack of productive zakat in society	0.025196
2. There aren't enough partners to help MSMEs build productive zakat.	0.050276
Legal & Governance Issues	
1. Zakat money are transferred from cash to non-cash accounts (transfer)	0.006181
2. Don't have a comprehensive mustahik database yet	0.022715
3. The allocation of certain zakat isn't quite appropriate.	0.010681
4. BaitulMal's lack of collaboration with private Amil Zakat institutions	0.021012
5. Baitul Mal has no information system or technology.	0.014882
Economic Solution	
1. Educate people about consumption habits in a cost-effective manner.	0.044086
2. Adding the procurement of companions for the development of productive zakat for the community	0.031386
Legal & Governance Solutions	
1. Conduct public education and outreach on information systems and technology	0.009956
2. The mustahik database is updated on a regular basis.	0.013787
3. Improve coordination of Baitul Mal with Private Amil Zakat Institutions	0.026482
4. Data gathering for Mustahik verification	0.012223
5. Priority mustahik determination	0.013024
Strategy	
1. Conduct community outreach and education.	0.037548
2. Academic collaboration with Amil Zakat institutions	0.027087
3. Create a software or feature that will allow you to administer the Mustahik database	0.058006

The outcomes of the synthesis of the sub-strategy clusters will be detailed in this discussion in order to identify the zakat distribution model for long-term community economic growth.

The importance of the problem, according to the opinions of all respondents, is determined based on the findings of data processing by Super Decision Software, as illustrated in the accompanying diagram:



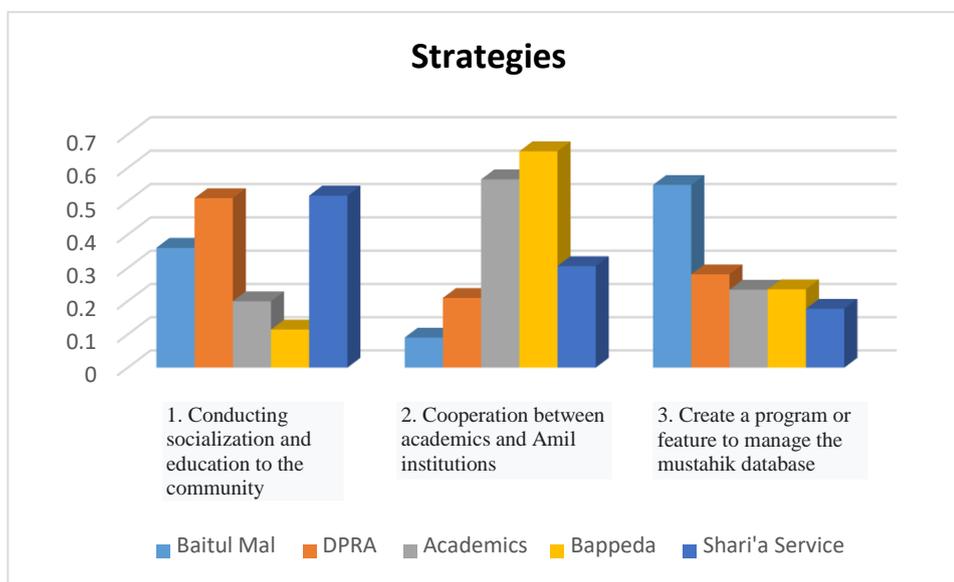
Picture 1: shows the results of a strategic priority synthesis based on average scores.

According to the combined opinions of the respondents, the most important approach in deciding the zakat distribution model for sustainable community economic growth is to construct a program or feature to administer the mustahik database, which is ranked first by 47 percent.

As previously stated, if this materializes, issues such as unequal zakat distribution, data collection on mustahik verification, and priority mustahik data collection will no longer be a problem, and not only that, the system is expected to be a complete and reliable system that can be used as a guide for the community when learning or finding information about Baitul mal..

Then, with a 30 percent outreach and education to the community, this approach or policy is designed to address societal concerns such as the caliphate of current zakat challenges, the absence of productive zakat education, and other issues that will aid Baitul Mal in better administration. Cooperation between academics and military organizations comes in last position with 22% of the vote. Baitul Mal must collaborate with academics as well as private LAZs, religious leaders, ulama, and mosques. So that pupils begin to develop an attitude of paying zakat when the haul is reached. The rater agreement value of all respondents yielded a 12 percent result. This translates to a 12 percent consensus among respondents on the importance of legal and governance concerns.

The outcomes of each respondent's priority synthesis may be seen in the accompanying diagram:



Picture 2: Results of Synthesis of Priority Strategies Based on Respondents' Values

The findings of the priority synthesis per responder suggest that out of 5 (five) respondents, 3 (three) said that collaboration between academics and amil institutions is the most important technique in defining the zakat distribution model for long-term economic growth. Furthermore, each respondent has a unique perspective based on their goals, which include community outreach and education as well as developing programs or tools to administer the Mustahik database. According to the rater agreement score acquired from all respondents, which is 12 percent, there are differences in respondents' responses in responding to this technique.

The findings of this study are consistent with ArifHidayatullah and Anita Priantina's research on Toward Zakat Management Integration in Indonesia: Problems and Solutions, which finds the following strategy :(Hidayatullah&Priantina, 2018).

The creation of a mustahik database employing an IT system must be completed in the near future. BAZNAS, as the coordinator of zakat management designated by Law Number 23 of 2011, currently has an IT system in place to record the mustahik database; nevertheless, the existing IT system is unable to fulfill the demand to synergize all OPZ throughout Indonesia. (RencanaStrategisBaznas: 2015).

It is also critical to educate the people about the importance of zakat integration. The lack of socialization of BAZNAS as a coordinator and the government as a regulator in zakat management is one of the challenges in developing an integrated zakat management system. As part of the attempt to develop an integrated zakat management system, strategic collaborations with mass media, including print, electronic, and social media, should be considerably increased.

The importance of close engagement and coordination with the government as the regulator cannot be overstated. The government's assistance is required for the Zakat Law's legislative structure and enforcement. Management requirements for zakat are also crucial. Standardization of zakat management includes (i) standardization of laws and regulations, (ii) standardization of zakat authorities, (iii) standardization of zakat collection, (iv) standardization of zakat distribution, (v) standardization of good amil governance, (vi) standardization of reporting and accountability, and (vii) cross-sectoral activities.

CONCLUDING REMARKS

Internal factors account for 61 percent of deciding the zakat distribution model for long-term community economic growth, while external factors account for 39 percent. The outcome of the latter agreement's worth, or the value of the agreement, is 4%.

In the zakat distribution model for sustainable community economic development, there are several problems such as external problems that become a priority are economic problems 55%, internal problems that become a priority are HR problems by 59%, HR problems that become priority are empowering Amil not maximum 45% , social problems that become priority are the lack of synergy with private LAZs by 49%, economic problems that become priority are the lack of assistants for fostering productive zakat for MSMEs by 67%, and legal and governance issues that become priority are not having a mustahik database of 30%.

The solutions given in determining the zakat distribution model for sustainable community economic development are divided into five, namely external solutions that become a priority are social solutions at 62%, internal solutions that become priorities are legal and governance solutions at 52%, HR solutions are a priority is to provide training to amil regularly by 50%, social solutions that become a priority are to increase collaboration between LAZ Private and Baitul Mal by 35%, economic solutions that become a priority are to provide education on consumptive patterns efficiently by 58%, as well as legal and governance solutions management priority is to increase the coordination of Baitul Mal with private LAZ by 35%.

By 47 percent, creating a program or feature to manage the mustahik database is the most important alternative in determining the zakat distribution model for sustainable community economic development, followed by community socialization and education by 30 percent, and collaboration between academics and Amil institutions by 22 percent..

The most cost-effective alternative to external solutions is to give efficient education on consumption habits and to contribute to the purchase of companions for MSMEs' productive zakat development program. With this approach, it is believed that it would be able to tackle BaitulMal's exterior difficulties and assist Baitul Mal in having a positive influence on the people. Our recommendations are as follow (1) undertaking public education and outreach on information systems and technology, (2) routinely updating the mustahik database, (3) strengthening cooperation with private LAZs, and (4) collecting verified data mustahik, and (5) priority determination mustahik re the legal and governance solutions.

While the HR solution consists of (1) executing the placement stage is according to competence, (2) giving regular training to Amil, and (3) improving interaction with religious leaders. (1) Increasing partnership between Private LAZ and Baitul Mal is the social answer. (2) Establishing a map of the Mustahik's environment and geographical parameters. (3) The significance of the ulama's role in distribution. (4) The mosque's function as a communal gathering place.

Policy options include (1) developing programs or features to administer the Mustahik database, (2) public socialization and education, and (3) collaboration between academics and amil zakat organizations.

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