



# Implementation of sharia enterprise theory at the National Amil Zakat Agency in Indonesia for community economic justice

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## ABSTRACT

Zakat constitutes a form of almsgiving within the Islamic faith, treated as both an obligation and a quasi-tax. In the hierarchical structure of Islamic pillars, zakat holds the third position, following prayer. It serves as a foundational element in maintaining economic justice within the community and fostering the well-being of its members. The intrinsic purpose of zakat lies in the establishment of sound management practices, leading to institutionalized governance in accordance with Islamic law. This includes principles such as trust, benefit, justice, legal certainty, integration, and accountability. The research methodology employed herein is qualitative, utilizing a literature review approach that delves into the Shariah Enterprise Theory and its applicability to zakat management. The findings reveal that the Shariah Enterprise Theory represents a conceptual framework internalizing Islamic values, yielding a transcendental and more human-centric theory. By this theory, stakeholders encompass God, humanity, and nature. God assumes the paramount role as the ultimate entity and sole purpose of human existence. Humanity, identified as Khalifatul fil Ardh, is entrusted with creating and disseminating welfare for all individuals and nature, particularly in economic justice within society.

**Keywords:** Syariah enterprise theory; BAZ; economic justice

## 1. INTRODUCTION

Indonesia is a country with a sizeable Muslim population. With this advantage, Indonesia automatically has a huge zakat potential, encouraging the establishment of religious institutions and non-profit organizations such as Islamic banking and other

entities such as zakat management organizations, infaq, and alms. The large Muslim population and the mandatory law to carry out zakat make Indonesia a country with a large amount of zakat potential. The increase in the amount of zakat is due to the increasing number of muzakki who pay zakat. (Suci Rahmadani, 2020)

Indonesia is one of the big countries in terms of population; even Indonesia ranks fourth after China, India, and America. With such a large population, Indonesia has various problems, namely problems in the economic sector and fraud cases in Islamic financial institutions, such as the Amil Zakat Agency (BAZ) or the Amil Zakat Institute (LAZ). Currently, the performance of zakat institutions is in the spotlight after cases of misappropriation of zakat funds committed by unscrupulous zakat institutions who were caught for misappropriating zakat funds. (Mutiara Rizqi Nur Rachmi, 2023) The case of misappropriation of zakat funds was caused by internal parties from the Zakat Management Organization (OPZ). Misuse of funds, manipulation of distribution, improper collection mechanisms, and embezzlement of funds exemplify such misappropriation. The number of cases of misappropriation shows that there is still poor governance of amil zakat institutions in Indonesia. Therefore, improving OPZ governance is indispensable. Good governance will foster public trust in the institution of Amil Zakat. (Berlian, 2022)

One of the causes of the unrealized zakat potential, especially corporate zakat, according to Triyuwono (2012), is because of the lack of awareness on the part of the owner and the company manager to issue company zakat. Most of them consider that zakat is a personal matter, not a company matter. Moreover, there are no laws regulating sanctions for not paying zakat. (Siti Fatimatuzzaro, 2022)

Shariah Enterprise Theory (SET) is considered more representative and developed based on the metaphor of zakat, which has a balanced character. (Triyuwono, 2006) Enterprise Theory is more appropriate for an economic system based on Islamic values. Shariah Enterprise Theory (SET), according to Triyuwono (2007), is a theory that puts God as the center of everything. God is the place of return of man and the universe, while man is only His representative (khalifatullah fi ardh) who has consequences for God's laws. The obedience of man and nature is solely in order to return to God with a calm soul. Returning to God requires uniting oneself with others and nature and its inherent laws.

Sharia Enterprise Theory (SET) states that the essence of ultimate ownership lies in the power of Allah Almighty. Humans are only given the right to manage and, in their management, are required to account for all activities carried out to God vertically and then elaborated again in the form of horizontal accountability to other humans (Handayati et al., 2017). This theory is expected to be able to internalize the values of Islamic teachings in Sharia Accounting so that the character of capitalism (profit orientation only), which is still binding in Islamic accounting, is eliminated. So, Sharia accounting can accommodate Islamic values and characters, namely carrying out the mandate given by Allah SWT to humans in the form of fulfilling the rights to life of others contained in assets owned by a business entity (zakat). (Asyifa & Abdullah, 2023)

The implementation of SET is applied in the institution of Badan Amil Zakat in Indonesia as a principle for economic justice because SET itself is a result of a theory that has been internalized with Islamic values that seeks to understand that basic actions in human relations with nature and acts of communication in relations with others as objects, There are also other basic actions related to man's relationship with his creator in terms of economic justice of society. Based on the arguments and results of the research above, the researcher wants to reveal the implementation of Sharia Enterprise Theory at the National Amil Zakat Agency in Indonesia for community economic justice.

## 2. METHODS

This qualitative research is a literature study (literature research) that uses related literature. In this study, various literature related to Sharia Enterprise Theory was traced that can be implemented at the national Amil Zakat agency. Then, these various kinds of literature are used to discuss how to implement Sharia Enterprise Theory at the National Amil Zakat Agency for Community Economic Justice. The aim is to provide a comprehensive explanation of the implementation of SET at BAZ for community economic justice that can bring prosperity and justice in the midst of society. The data used in this study are secondary in the form of relevant journals.

## 3. RESULTS AND DISCUSSION

### a. Management of the Indonesian National Amil Zakat Agency

By looking at the processes contained in management, the word management itself is the same as the understanding of management, where in this case, if referring to Law Number 23 of 2011 concerning Zakat Management, which explains that zakat management is the activity of planning, organizing, implementing, and supervising the collection and distribution and utilization of zakat. (Agama, 2011). Zakat is a treasure imposed on wealth above a certain threshold (Nisab) and must be issued by every Muslim (muzakki), the proceeds of which are distributed to the needy (mustahik), and is an important institution within the socio-economic framework of Islam. This Zakat system aims to eradicate poverty and narrow the gap between the rich and the poor (Koyimah et al., 2020). From the understanding of zakat above, two terms are closely related to zakat. First, muzakki is a person or entity obliged to pay zakat. The second is mustahiq, a person or entity entitled to receive zakat funds. Both are parts that cannot be separated at all.

Zakat is *a maliyah ijtimaiyyah* worship, which must be managed professionally because professional management will increase the chances of improving services for the community in fulfilling zakat by religious demands if zakat has a function and role in realizing community welfare and social justice so that, in turn, it can increase the results and effectiveness of zakat.

If we go back to the history of zakat management in the early days of Islam, namely during the time of Caliph Umar bin Khatab, the zakat management organization at that time consisted of four parts, namely:

1. Katabah or hasabah: This section registers who is obliged to issue zakat.
2. Jubaah or hasyarah: This section collects and collects zakat from the registration list.
3. Qasamah: This section distributes the entitled zakat according to the list obtained from the katabah.
4. Khasanah: This part preserves and preserves the remaining zakat treasures.

So, the management of zakat from the beginning has a neat division of work to control each other between one part and another. This is because this institution is the trustee of the ummah, so they must be accountable to the public or the community in an open/transparent manner. Even the Holy Prophetsa has set criteria or traits that must be possessed by someone who manages an institution or institution abbreviated as STAF, namely:

1. Siddiq: It means honest, clean (clean governance).
2. Tabligh: It means it is open, transparent, and can communicate.
3. Amanah It means being trustworthy and daring to be responsible.
4. Fatonah means professional, has skills in planning, and is full of calculations.

With the existence of the Zakat Management Law No. 23 of 2011 and Government Regulation of the Republic of Indonesia No. 14 of 2014 concerning the Implementation of Law No. 23 of 2011, the existing Amil Zakat Agency (BAZ) organization should be adjusted by placing management personnel who have the nature of STAFF.

The management of zakat in Indonesia is carried out by Badan Amil Zakat (BAZ) and Lembaga Amil Zakat (LAZ) by receiving or taking zakat assets from muzakki based on muzakki notification. Badan Amil Zakat (BAZ) can also cooperate with banks in collecting zakat muzakki assets located in banks at the request of muzakki.

However, if desired, the muzakki can calculate his property and zakat obligations based on religious law. However, suppose they cannot calculate their own assets and zakat obligations. In that case, the muzakki can ask for help from the Amil Zakat Agency (BAZ) or the Amil Zakat Institute (LAZ).

#### a. Managerial Muzakki

First, the need for cooperation between Baznas and other government agencies needs to be improved; in this case, Baznas needs to cooperate with the Ministry of Finance. One of the government's good steps, although very controversial, is the Sunset Policy to boost the increase in the number of Taxpayer Identification Number (*NPWP*) holders through the exemption of foreign physical fees for *NPWP* holders and an increase up to 150% for those who do not have an *NPWP*. So, the number of *NPWP* holders has

increased sharply in a relatively short time. With this addition, Baznas and the Ministry of Finance can exchange data on who owns a Taxpayer Identification Number (*NPWP*), who does not have a Zakat Identification Number (*NPWZ*), and who is an NPWZ holder who does not have an *NPWP*. The hope is that the amount of tax and zakat collected can increase simultaneously, as Malaysia has exemplified so far so that both can strengthen each other in efforts to alleviate poverty and unemployment.

Second, better strengthen the database of Muzakki and Mustahiq. This is a common weakness of existing zakat management institutions, both *BAZ* and *LAZ*. Often, zakat management institutions do not understand the urgency of having a good database and do not understand what data must be collected and owned. Therefore, the author considers it necessary to create a standardized database development blueprint to create the same national data. For example, in addition to data on the number of muzakki, mustahiq, and zakat collectors (*Amil*), it is also necessary to think about the success/failure of the zakat program through the development of program performance indices.

These data will be updated periodically, for example, every three months, so that they can be analyzed further. With good management on the scientific side, the existence of these data will encourage the development of zakat research widely and in-depth so that Islamic economics will develop from time to time. This dynamic is needed to develop the world of national zakat in the future so that all weaknesses and shortcomings in zakat management can be corrected occasionally.

Third, there is a need for one-stop zakat coordination. Many benefits can be obtained if zakat is managed under one roof. First, regarding energy and coordination between *BAZ* and *LAZ*, one-stop zakat management will provide a lot of convenience and acceleration so that the potential and advantages of each existing zakat institution can be optimized. Second, from the socialization aspect, it will further expand the reach and scope of zakat socialization areas, both territorially and based on community segments. Baznas must function as a paying that houses the existing *BAZ* and *LAZ*. Therefore, it must be explicitly stated in the zakat law.

Fourth is to expand zakat on a large scale by working on the corporate sector more intensively. The *MUI* fatwa requiring corporate zakat at the MUI Fatwa Commission proceedings in Padang at the end of January 2009 can be used. Indeed, cooperation has been established with concerned *BUMN*, but this is not enough, considering that the extraction of corporate zakat funds, both *BUMN*, *BUMD*, and private companies has not been optimal. Even though the company's zakat potential is very large every year. Therefore, it is necessary to think about the right strategy to explore the company's zakat potential more deeply.

Fifth is encouraging international cooperation between Islamic countries in developing the world of differences. However, Indonesia cannot be alone. This is the right time to foster cooperation and mutual help between world components. The government must continue encouraging stronger cooperation and coordination between Baznas, the

Ministry of Agriculture, and the Ministry of Foreign Affairs in developing international zakat diplomacy.

b. Muzakki Raising Model

1. Drive-thru system in the form of an outdoor counter that can be accessed directly by vehicle users

Ten years ago, maybe we were still wondering where Zakat would be paid. Amil zakat institutions are still very lacking; their management is still limited, and they receive and then give to the surrounding poor. Even many Muslims even choose to pay their zakat *kansung* to the rightful.

Now, the institution of amil zakat is like a mushroom in the rainy season. It is starting from small-scale to national scale. The management is also more organized and amil education is already widely available. The question now, open again, is where to pay zakat, but how to pay zakat practically? Dompot Dhuafa, one of the zakat institutions in Indonesia, is arguably at the forefront of innovating this matter. When the mall is positioned as a mirror of a consumptive lifestyle, it intercepts its prospective muzakki from its entrance. This institution also cooperates with foreign franchise restaurants that are in demand by buyers. Many other zakat institutions then followed this step.

In addition to the above, Dompot Dhuafa opened a drive-thru program for zakat fundraising. This system is in the form of an outdoor counter that can be accessed directly by vehicle users. "Drivers do not have to get off or get out of their vehicles; they can pay the money directly to the drive-thru zakat counter.

The purpose of providing this service: The first is to facilitate the payment of zakat for busy muzakki. Second, it is to socialize zakat among workers, and third, it is to strengthen the image that Dompot Dhuafa Republika is a professional zakat amil institution. In addition, of course, to strengthen the masterpiece of Dompot Dhuafa for the convenience of the zakat payment system.

The target of this program is busy workers, especially executives who have the potential to become muzakki and workers who are active around business centers.

2. Road Show to School

Suppose Lembaga Amil Zakat (LAZ) Dompot Dhuafa has a breakthrough in the form of a drive-thru. In that case, Lembaga Amil Zakat Al Azhar Peduli Umat will conduct a roadshow to several Al-Azhar schools in the Jakarta, Depok, Tangerang, Bekasi, and Bogor areas. The goal is to raise zakat funds and awareness among the younger generation about the obligation to give zakat and the importance of sharing. "They are the successors of the Ummah in the future," said M. Anwar Sani, executive director of the Al-Azhar Amil Zakat Institute (LAZ), caring for the people. Although it looks light, the funds raised from these students are pretty decent.

This activity is carried out with various activities to arouse student motivation. It is carried out in the form of fairy tales for kindergarten and elementary levels. Meanwhile, it is carried out as sharing motivation for junior high school / high school students. "For this second program, videos are shown in disaster areas that we do ourselves, then filled with games," he said. Another activity is to open an outlet in a large shopping center in South Jakarta. The mall provides a place in a strategic location for this fundraiser on weekends. The method is the same, including storytelling or other entertaining activities. At the end of the event, fundraising was carried out.

Another breakthrough made by the Amil Zakat Institute of PT Garuda Indonesia, according to Dody Muhadi, chairman of LAZ PT Garuda Indonesia, is to open outlets in all Garuda Group offices, including Aerowisata which oversees several companies, Angkasa Cita Sarana, Satria Fee and Abacus Indonesia. It will also make a pocketbook as a Zakat guide for Garuda employees. The aim is to explore the potential of zakat within Garuda.

### c. Zakat Management Planning

Planning is selecting a set of activities and the subsequent disconnection of what to do, when, how, and by whom. Good planning can be achieved by considering the future conditions under which plans and activities are decided to be carried out and the current period in which plans are made. (T. Hani Handoko, 1999)

Planning, with all its variations, is aimed at helping to achieve an institution's or organization's goals. This is an important principle because the planning function must support the following management functions: organizing, implementation, and supervisory.

The main factors that need to be considered in a plan are:

1. The human factor, both in the sense of the law, the perpetrator, the group, the community, and the individual. Man is honest but cannot be trusted in his promises. Besides, one can be honest and trustworthy but not fit for his duty.
2. The limitation factor is that man cannot know the future situation and can see the tendency, but it is impossible to know how it will go.

Thus, in planning zakat necessary, several things are considered important, namely:

- a. Activities in the form of collecting data and information accompanied by thoughts, what to achieve, why it must be achieved, where to run, when the time, who runs, and how to run it.
- b. Make sure everything can be ascertained because the factors are at hand.

- c. Determine and formulate everything required by the situation and conditions of the business entity/organizational unit.

Meanwhile, in the preparation of zakat institutional strategic planning, four main elements are needed, namely: (1) Clear objectives; (2) Facts, that is, what is present which is a continuation of what has been determined in the past; (3) Approximate days; (4) A series of certain actions and activities related to efforts to achieve goals.

So, zakat planning is doing zakat affairs by knowing what is desired to be achieved, whether it is completed by themselves or others who always know what to aim for. In planning, some proficiency is needed to do it through practice or experience; the more complex the planning, the more necessary the height and complex level of proficiency in assessing and arranging what is needed.

As part of Islamic teachings, zakat should be appropriately managed by reflecting the values of Islamic teachings. Since initiating, the concepts of planning, recruitment, organizing, implementing, monitoring, and evaluation all refer to the principles of Sharia.

In zakat management, there are four goals to be achieved, namely:

1. Make it easier for muzakki to fulfill zakat obligations
2. Distribute the collected zakat to Mustahiq, who is entitled to receive it.
3. Managing zakat turns out to professionalize the zakat organization itself.
4. The realization of social welfare.

Zakat management institutions, in general, must have a vision and mission of the organization. Vision is a way of foresight or a picture of the future to which an organization must be brought consistently and remain existing, anticipatory, innovative, and productive and contain the ideals to be realized. According to zakat management management, there are five criteria in the preparation of a vision, namely:

1. The formulation of the vision must be clear, concise, concise and easy to remember
2. Reflects something to be achieved and oriented towards the future.
3. Able to ensure continuity of leadership and be able to bridge present and future circumstances.
4. Able to foster commitment and move people.
5. Easy to communicate and understand by the management and the community.



While the mission is an activity that the organizational unit must carry out to realize the vision that has been set. There are three criteria that must be considered in formulating a mission, namely:

1. The mission formulation must be simple, straightforward, not double meaningful, and aligned with the vision.
2. Describe functions or work that can be carried out within a certain period of time.
3. Allows for change or adjustment to the development or alteration of vision

From the vision and mission, excellent programs will be born as the implementation of zakat management. A number of programs launched by the Zakat Management Agency / Institution can be grouped into four (4) major programs: economic, social, educational, and da'wah.

#### d. Zakat Management Implementation System

The management of zakat has two important sides that must be considered for its development: receiving and distributing. On the receiving side, several important aspects are contained in it, such as aspects of data collection and processing, aspects of zakat calculation services, aspects of billing, and aspects of recording zakat deposits. (Karnaen Parwaatmadja, n.d.)

The many important aspects that zakat managers must consider show that the problem of zakat management is not easy. Especially if we want the management of zakat to be able to achieve its targets optimally, the internal organization of the foundation or badab managing zakat must pay attention to the important aspects above. Facilities and infrastructure must be adequately prepared, and people handling them must be appropriately trained and guided.

The collection of zakat in Indonesia is carried out by the Amil Zakat Agency (BAZ) by receiving or taking from muzakki based on muzakki notification. Badan Amil Zakat (BAZ) can cooperate with banks in collecting zakat of muzakki assets located in banks in the collection of zakat of muzakki assets located in banks at the request of muzakki. Badan Amil Zakat can receive property other than zakat, such as infaq, sadaqah, grants, wills, inheritances, and kafarat.

### **b. SET Concept**

Sharia Enterprise Theory (SET) is an Enterprise Theory (ET) internalized with Islamic values. The concept of enterprise theory recognizes accountability not only to company owners but to a broader group of stakeholders. In contrast to entity theory, which focuses only on the group of owners, almost all company activities are directed only to meet the welfare of the owners. (Triyuwono, 2001) Enterprise theory has a broader understanding than entity theory because enterprise theory is more of a social theory whose orientation

is more focused on sociology and accountability. Therefore, this theory is proposed as an alternative to building an Islamic economic system, especially Islamic accounting.(Muchtamarini et al., 2020)

In this theoretical concept, the center of attention is all parties involved or with direct or indirect interests in the company. Therefore, in its operations, the company must consider the interests of many groups: shareholders, creditors, employees, customers, suppliers, government, and society. According to Triyuwono (2006: 350), this concept is adopted by Islamic accounting, which has a social pattern and is oriented to the interests of stakeholders rather than stockholders. The driving factor for the company's success lies in the strength of the vision and mission and the values that are the source of inspiration and energy for the company's work culture.(Riska et al., 2020). In the view of Sharia Enterprise Theory, the distribution of wealth or added value does not only apply to directly involved participants or participants who contribute to cooperative companies, Such as shareholders, creditors, employees, and the government, but other parties who are not directly related to the business run by the company, or parties who contribute finance and skills but need to emphasize the public interest and adherence to sharia values so that there are no deviations in it (Meldona et al., 2020).

Slamet (2001) has assessed why enterprise theory is considered the most suitable theory for shari'ah accounting. According to him, enterprise theory contains the values of justice, truth, honesty, trust, and accountability, and these values are by the characteristics of shari'ah accounting formulated by Triyuwono, namely humanist, emancipatory, transcendental, and teleological. (Triyuwono, 2001) Shari'ah enterprise theory (SET) has many stakeholders, including God, humans, and nature. Allah is the highest party and the only purpose of human life; consequently, all the ordinances and rules adopted must be appropriately built based on the Sunnatullah. An institution exists physically because it is founded on the earth, uses energy scattered inside, produces raw materials from nature, and provides services to others using the energy available in nature. On this basis, nature is included in the third accountability section in shari'ah enterprise theory. (Kusumadewi & Muhammad, 2022) The role of the shari'ah enterprise theory that promotes awareness of divinity will give rise to a situation where humans, as natural processors, will always be awakened. The development of this theory also places it as a new side in the world of accounting in the form of material and spiritual balance. Placing God as the highest stakeholder is appropriate because He is the Creator of all things. Next is the human being, referred to as carrying the trust and becoming a reliable implementer, humans as stakeholders for the company. Then the last, as a stakeholder that is no less important is nature, which is sometimes by humans who are sometimes forgotten and contribute a lot.(Khairunnisa Please, Azhari Akmal Tarigan, 2022)

The most important and central part of shari'a enterprise theory that must underlie any conceptual establishment is the awareness that Allah is the Creator and Sole Owner of all nature (Tawhid Concept).(Ida Ariani, Lince Bulutoding, 2022) So, as the recipient of the trust, man only has the right to use and not property, which is attached to the responsibility to 'use the trust in the manner and direction determined by the trustee.

Shari'ah enterprise theory (SET) is developed based on an understanding of having a balanced concern for broad stakeholders, namely God, humans, and nature. In detail, it is explained that the first stakeholder, according to the SET, is God, which is the only purpose of human life. By making God the highest stakeholder, Islamic accounting will guarantee the achievement of a goal to place accounting as a tool for awakening divine consciousness. This is in accordance with the word of God.

The SET's second stakeholder is human beings divided into two groups: direct and indirect. Direct stakeholders are parties who directly contribute to the company, both in the form of financial and non-financial contributions, including shareholders, management, employees, creditors, suppliers, and the government. While what is meant by indirect stakeholders are parties who do not contribute to the company at all (both financially and non-financially), but in shari'ah, they are parties who have the right to get welfare from the company, namely mustahiq (zakat recipients). The third stakeholder of the SET is nature. Nature is the one who contributes to the death of the company as God and man. Companies use energy from nature, produce using raw materials from nature, provide services using energy available in nature, and others. So, it is appropriate if nature becomes one of the company's stakeholders. The form of welfare distribution to nature in the form of company concern for nature preservation, pollution prevention, and others.

From the brief explanation above, we can implicitly understand that SET does not place humans as the center of everything as understood by anthropocentrism. However, instead, SET puts God at the center of everything. God is the center of the return of man and the universe. Therefore, man here is only His representative (*khalituLlah fil ardh*) who has the consequence of obeying all the laws of God. The obedience of man (and nature) is solely in order to return to God with a calm soul. The process of returning to God requires a process of union with fellow man and nature as well as with the laws inherent in it

### **c. Economic Justice of Society**

The concept of economic justice is a concept that regulates the distribution of benefits and burdens, problem-solving, and fair compensation in the economic field. Islam strongly emphasizes the concept of economic justice based on the teachings of brothers and egalitarianism (equal rights). The concept of economic justice aims to avoid all forms of social lameness that start from economic lameness. (Husni, 2020). Justice is the most important principle in the Islamic mechanism of economics. Umer Chapra, an Islamic economist from India, argues that based on aspects of the Islamic creed, the Quran places justice as virtue and piety (Omar, 2022). Scholars have come to know this concept through the *maqasid* of sharia, where the purpose of Islamic law is established for the benefit of humanity by creating economic justice itself. One instrument used to ensure an equitable income distribution is through zakat funds (Yaka, 2022). Through zakat, Muslims can distribute wealth from muzakki to mustahik with a specific dose (*nisab*) and time (*haul*) (Abdul-Rahman & Gholami, 2020). Therefore, in realizing economic justice from an Islamic perspective, optimizing Islamic social financial instruments is necessary.

## **Analysis of Shariah Enterprise Theory Implementation at the Indonesian National Amil Zakat Agency to Improve Community Economic Justice**

As an organization or entity engaged in social and religious areas, the activities of the National Amil Zakat Agency in Indonesia are related to the dimensions of *hablumminannas* and *hablumminallah*. For this reason, a zakat management report is needed, which is not only related to activities to stakeholders and nature but also requires accountability to Allah SWT. (Asyifa & Abdullah, 2023) This is where the important role of Indonesia's national amil zakat agency is to improve economic justice for the SET-based community.

In Sharia enterprise theory, stakeholders include God, humans, and nature. God is the highest party and is the only purpose of man's life. By setting God as the highest stakeholder, the relationship that Sharia accounting still aims to raise the divine awareness of its users remains guaranteed. The consequence of establishing God as the highest stakeholder is using *sunnatullah* as the basis for the construction of Islamic accounting. So, with this *sunnatullah*, Islamic accounting is built based on Islamic rules or laws. (Novendi Arkham Muftadi, Rohmad Abidin, 2021)

Man as *khalifatullah* is given the mandate to manage property and authority in this world so that man (Muslim) is encouraged to issue part of the property he has in the form of zakat, *infaq*, and *sadaqah* his property for people who are entitled to receive. (Khairunnisa Please, Azhari Akmal Tarigan, 2022) The National Amil Zakat Agency, as a forum for collecting zakat, *infaq*, and *sadaqah* funds, which are then managed in the form of productive business, states that the main responsibility of all activities collected up to distribution is directed at Allah. Accountability to stakeholders is reported in the form of cash inflow records and Out that are shared on social media and can be accessed by anyone for the benefit of increasing economic justice in the community, namely regulating the distribution of benefits and burdens, solving problems, and providing compensation somewhat in the economic field.

Shariah Enterprise Theory has also been applied in the national zakat agency by carrying out social programs by making Allah the main goal of vertical accountability by channeling existing funds as a form of horizontal accountability to the community to improve the economic justice of the community. However, in the form of reporting carried out by the national zakat agency, BAZ Nasional has applied Shariah Enterprise Theory, namely the reporting of value-added statements as a more transparent information provider regarding the distribution of added value created by the organization. As for the concept of Shariah-based value-added reports in non-profit organizations, in contrast to profit organizations, profit organizations base the distribution of added value on income, while in non-profit organizations, the non-profit concept is based on the accountability of fund management, Shariah Value Added Statement here provides an alternative delivery of financial information so that economic justice of the community is evenly distributed. (Muchtamarini et al., 2020)

Suppose it is related to the social function of the Amil Zakat Institute as a bait al-mal institution in managing social funds such as zakat. In that case, there is a contradiction between the concept of social enterprises that prioritize the function of non-business principles but, on the other hand, must also obtain benefits to maintain the institution's stability. To overcome these problems, Sharia enterprise theory is relevant to resolving differences in theoretical foundations and orientations of each model of the legal form of institutions, including Badan Amil Zakat (Dakhoir et al., 2014). In addition, the use of SET in zakat institutions in Indonesia includes collecting and distributing both productively and consumptively by adhering to the principle that zakat is part of worship and a way for humans to be grateful for what has been given by Allah SWT (Zulkhibri, 2016). By using SET, zakat institutions can increase public concern for fellow Muslims, especially those who belong to the mustahik category (Djaghballou et al., 2018). This will certainly overcome the problem of zakat in Indonesia, which is good in management, and collection is still not optimal. The realization of extensive zakat collection does not accompany the enormous potential of zakat. This is because society has been unable to explore the meaning of obedience to God's commands, as mentioned in the SET (Widiastuti et al., 2022).

Implementing the Shariah Enterprise Theory concept at the National Amil Zakat Agency is based on the concept of zakat accountability to increase economic justice in the community. Regarding accountability, the primary purpose of living in the world of rahmatan lil alamin is that every Muslim is required to benefit others as creatures of God. (Kalbarini, 2018) This concept is realized by separating the responsibilities of zakat management stakeholders at BAZNAS in Indonesia for community economic justice.(Chairunnisa & Widiasmara, 2021)

Sharia Enterprise Theory (SET) is present in providing accountability, especially to Allah, swt then described in the form of accountability to humans and the natural environment. The concept of accountability offered in this theory is not just a development of the concept of Enterprise Theory responsibility but also a result of the SET premise, which has a transcendental and teleological character. In SET's view, stakeholders, as the caliph of Allah swt, are mandated to manage resources and distribute them fairly to all beings on earth. From here, it appears that SET is built on the premise that The principle of knowledge is derived from the Qur'an and hadith. (However, this concept is not enough if it is not balanced with something else that is exoteric, namely "Conscience," which always tends to the truth. So ontologically, the concept can create a humanist, emancipatory, transcendental, and teleological business. (Triyuwono, 2001) This concept is very appropriate to be applied to institutions/companies that inevitably have to consider the social impact of their operations and existence in the wider community.

## **CONCLUSION**

Shariah Enterprise Theory Implementation at the National Amil Zakat Agency in Indonesia Covering man, god, and nature to improve the economic justice of the

community. Enterprise theory has been internalized with Islamic values to produce a transcendental and more humanist theory. According to Sharia enterprise theory, stakeholders include God, humans, and nature. God is the highest party and the only purpose of human life. Man as Khalifatul fil Ardh, who carries the mission of creating and distributing welfare for all humans and nature, especially in terms of economic justice of society.

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