

Maqasid al-Sharia and Anti-Corruption Governance: An Operational Framework for Evaluating State Officials' Wealth Disclosure in Indonesia

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Abstract

Public-sector asset disclosure is a central pillar of anti-corruption governance, yet its substantive effectiveness remains underexamined. In Indonesia, the State Officials' Wealth Report (Laporan Harta Kekayaan Penyelenggara Negara—LHKPN) is the principal disclosure instrument, but its real preventive value is uncertain. This study evaluates the substantive effectiveness of LHKPN as a public-accountability mechanism and assesses its alignment with the maqasid al-sharia principle of hifz al-mal (protection of wealth). Methodologically, it employs a normative-analytical legal design that integrates statutory, conceptual, and maqasid-evaluation approaches; hifz al-mal is operationalised into four diagnostic criteria—preventive transparency, rigorous verification, proportionate sanction, and ethical stewardship—derived from the classical jurisprudence of Ibn Ashur and al-Shatibi and applied to the 2025 KPK statistical release covering 415,062 reporting officials. The analysis reveals a 3.18-percentage-point gap between national submission (98.51%) and substantive completeness (95.33%), and an 11.74-percentage-point asymmetry between the judicial sector (99.65%) and the central legislative sector (87.91%). Although Indonesia's legal framework is institutionally robust, LHKPN's substantive effectiveness is undermined by verification deficits, sanction asymmetries, and an ethical-formation gap: of the four criteria, only preventive transparency is partially fulfilled. At the same time, the remaining three are structurally or largely unfulfilled. The study concludes that strengthening LHKPN requires a twin-track reform coupling institutional re-engineering of verification and enforcement with maqasid-based integrity formation. It contributes a transferable operational framework for evaluating public-sector asset-disclosure regimes in Muslim-majority democracies.

Keyword:

Maqasid al-Sharia; Hifz al-Mal; Public Accountability; Normative Compliance; LHKPN.

To Cite in APA Style:

Fashimado, Z. S., & Afandi, M. Y. (2026). *Maqasid al-Sharia and anti-corruption governance: An operational framework for evaluating state officials' wealth disclosure in Indonesia. WiShEL: Walisongo Journal of Sharia Economic Law*, 2(2), 123–148, <https://doi.org/10.21580/wishe.l.2026.2.2>.

Article history:

Received: 22 May 2026
Revised: 09 June 2026
Accepted: 12 June 2026
Available online: 07 October 2026

Introduction

Corruption in the public sector represents one of the most enduring and corrosive governance challenges confronting developing nations, and Indonesia is no exception. Ranked consistently in the lower half of Transparency International's Corruption Perceptions Index, Indonesia has witnessed successive governments adopt increasingly ambitious anti-corruption architectures since the 1998 democratic transition. The post-Reformasi era brought with it a range of institutional innovations—from the establishment of the Corruption Eradication Commission (Komisi Pemberantasan Korupsi—KPK) to the enactment of financial transparency regulations—all oriented towards dismantling the systemic patronage networks that flourished under the New Order regime (Agustino et al., 2021; Putri et al., 2024). Central among these reform instruments is the State Officials' Wealth Report (Laporan Harta Kekayaan Penyelenggara Negara—LHKPN), a mandatory asset-disclosure mechanism that requires state officials to periodically report the composition and value of their personal wealth to the KPK. As both a monitoring instrument and a preventive deterrent, LHKPN occupies a structurally significant position in Indonesia's anti-corruption ecosystem (Dalilah & Juwono, 2022a; Widodo et al., 2024).

The legal basis for LHKPN was established by Law No. 28 of 1999 concerning State Administration that is Clean and Free from Corruption, Collusion and Nepotism, subsequently reinforced by Law No. 30 of 2002 and Law No. 19 of 2019 on the KPK, which granted the Commission authority to administer, collect, and examine wealth reports submitted by a broad range of public officials. The migration from a paper-based reporting system to the e-LHKPN digital platform in 2017 was intended to enhance accessibility, reduce administrative friction, and increase public visibility of disclosed assets (Gunawan et al., 2021). Superficially, these developments suggest a maturing accountability infrastructure. Compliance rates for report submission have increased steadily, and public data availability has improved. However, beneath these headline indicators lies a more troubling reality: the effectiveness of LHKPN as a substantive anti-corruption instrument remains deeply constrained by structural weaknesses that existing regulatory and technological interventions have proven insufficient to address (Putra & Soeharto, 2024; Sulaeman et al., 2025).

The principal deficiencies of the current LHKPN system are well documented in administrative and legal scholarship: incomplete and inaccurate disclosures,

inadequate verification mechanisms, limited enforcement capacity, and the predominantly ceremonial character of compliance behaviour (Agustino et al., 2021; Widodo et al., 2024). These structural limitations have been analysed primarily through the lenses of administrative law, institutional compliance, digital governance, and public policy. However, existing studies have paid limited attention to the normative-ethical evaluation of LHKPN—one that interrogates not merely the procedural adequacy of the reporting system but its alignment with a coherent framework of moral values and public obligations. This is a significant lacuna. Compliance theory has long demonstrated that the sustainability and depth of compliance behaviour are not reducible to legal coercion and penalty mechanisms alone; they are equally a function of ethical legitimacy, institutional trust, and the internalisation of moral norms by those subject to legal obligations (Feld & Frey, 2007; Murphy, 2004; Tyler, 2006). Without addressing the ethical-normative dimension, legal and technological reforms to LHKPN risk producing only superficial improvements in formal compliance while leaving intact the deeper motivational deficits that sustain symbolic non-compliance.

Within this analytical gap, Islamic legal theory—specifically the framework of *maqasid al-sharia* (the higher objectives of Islamic law)—offers a relevant yet underexplored resource. In this study, *maqasid al-sharia* is treated not only as a normative reference but also as an analytical framework. It defines the categories, evaluative criteria, and interpretive logic through which the research problem is critically examined. *Maqasid al-sharia* organises the purposes of Islamic law around the protection of five necessities (*al-daruriyyat al-khams*): religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*). Of these, the analysis is deliberately delimited to a single necessity—*hifz al-mal*, the protection of wealth—because it is the necessity most substantively aligned with the governance of public assets and the prevention of corruption. Treating *hifz al-mal* as an analytical lens rather than a rhetorical label, the study reconstructs it into operational evaluative criteria (developed in the methodology) and applies them to LHKPN's performance. So understood, the principle requires not only formal asset disclosure but also an ethical conception of wealth as a public trust (*amanah*) that must be managed with justice, transparency, and accountability to the community. When applied to LHKPN, it establishes a substantive standard that goes beyond procedural conformity—demanding more than a purely positivistic legal framework can capture, particularly within Indonesia's predominantly Muslim social and institutional context (Nuryanto & Jaelani, 2024; Sulaeman et al., 2025).

This study is carefully situated within its context. It goes beyond simply describing the legal framework of LHKPN or listing its known issues; instead, it critically evaluates the system's effectiveness using *maqasid al-sharia* as the main analytical tool, supported by compliance theory and comparative governance insights. The study is guided by three specific objectives. First, it assesses the legal and institutional effectiveness of LHKPN as a tool for public accountability through statutory review and available compliance data. Second, it identifies the institutional and ethical shortcomings that hinder meaningful compliance by applying compliance theory and *maqasid*-based reasoning to uncover the structural and motivational causes of these issues. Third, it examines how well LHKPN's implementation aligns with the principle of *hifz al-mal* in relation to the two general principles of good

governance (Asas Umum Pemerintahan yang Baik—AUPB) most substantively pertinent to asset disclosure—namely transparency and accountability—and proposes a reform model that integrates legal and ethical accountability considerations.

Theoretically, this study contributes to the emergent literature at the intersection of Islamic legal theory and public administration, demonstrating the analytical utility of *maqasid al-sharia* beyond its traditional domains of Islamic finance and family law. It positions *maqasid* as a normative approach applicable to contemporary governance challenges, thereby expanding its intellectual reach and institutional relevance. In practical terms, the study offers policy-oriented insights for Indonesian anti-corruption reform, proposing a dual-track approach that combines structural legal reform with integrity-based ethical reinforcement grounded in the moral reasoning of Islamic governance. The significance of this approach extends beyond Indonesia. As Muslim-majority countries increasingly seek to integrate Islamic ethical principles into governance design, the analytical model developed here offers a replicable approach for evaluating public accountability mechanisms through a *maqasid* lens.

The remainder of this article is structured as follows. Section Two presents the theoretical and conceptual approach, covering the classical and contemporary dimensions of *maqasid al-sharia*, the legal theories of compliance relevant to Islamic economic law, and a critical review of previous studies that situates the novelty of the present contribution. Section Three outlines the research methodology, detailing the normative-analytical legal research design, the three methodological approaches employed, and the primary and secondary data sources. Section Four presents the results and discussion, organised thematically into four subsections: the effectiveness of LHKPN as a public accountability instrument; institutional and ethical limitations in implementation; the relationship between LHKPN, *hifz al-mal*, and the AUPB principles; and the policy implications of the analysis for national and international anti-corruption governance. Section Five concludes with direct answers to the research objectives, a summary of findings, and academic, legal, and policy recommendations.

Literature Review / Theoretical Framework

A. Compliance Theory

The theoretical scaffolding of contemporary compliance scholarship begins with Etzioni (1961) foundational taxonomy, which distinguishes three bases of obedience: coercive compliance, secured by punishment; utilitarian compliance, secured by material reward; and normative compliance, secured by moral identification with the rule. This typology has since been refined along two principal lines — an economic-instrumental line and a legitimacy-normative line — each carrying distinct implications for public disclosure regimes such as LHKPN.

The instrumental line, building on Becker's (1968) economic theory of crime and formalised by Allingham & Sandmo (1972) for self-reporting regimes, treats compliance as the outcome of a rational calculation: compliance increases with the

probability of audit and the severity of sanction, and decreases with the marginal utility of concealed wealth. Where verification capacity is weak, and sanctions are mild, rational actors will under-report assets even when nominal submission rates are high — a prediction that maps directly onto the formal–substantive compliance gap observed in LHKPN.

The legitimacy-normative line shifts analytical attention from external deterrence to internal motivation. Tyler (2006) argues that durable compliance is cultivated through institutional trustworthiness and procedural justice rather than extracted through coercion. Ayres & Braithwaite (1992) extend this through their responsive regulation framework, which reserves coercive sanctions for the unresponsive and grounds the enforcement architecture in persuasion and normative engagement. An exclusive reliance on punitive measures, their model holds, crowds out intrinsic motivation and produces compliance that is formal rather than substantive.

Taken together, these two lines of theory yield a clear diagnostic for LHKPN. Weak verification capacity, mild administrative sanctions, procedural fairness deficits, and the absence of a normative-persuasive programme collectively produce the equilibrium the 2025 data confirm: high formal submission alongside structural under-completion, sectoral asymmetry, and event-driven behaviour. Research indicates that instrumental concerns have consistently outweighed normative ones — state officials file wealth reports to avoid sanctions rather than out of genuine moral commitment to asset transparency (Rachma Ananda Sulaiman et al., 2025). The subsequent analysis aims to address this exact lack of normative guidance.

B. Normative vs. Instrumental Compliance

The difference between normative and instrumental compliance is more than a classification; it is critical for assessing how effectively LHKPN ensures public accountability. Instrumental compliance involves actions driven by the aim of avoiding penalties or gaining rewards—such as submitting an LHKPN report to prevent sanctions. In contrast, normative compliance refers to conforming to rules because doing so is seen as morally or ethically right, regardless of external incentives (Bianco, 2023; Chituc & Sinnott-Armstrong, 2020; Feld & Frey, 2007). Where instrumental compliance produces behaviour contingent on the presence of enforcement, normative compliance produces behaviour that is self-sustaining precisely because it is anchored in conviction rather than calculation.

This distinction carries direct implications for the design of wealth reporting systems. LHKPN can effectively support transparency and good governance, but only if it transcends the register of legal duty and becomes an expression of genuine moral commitment. Empirical evidence indicates that, thus far, the balance between these two logics has tilted decisively toward the instrumental: research shows that although LHKPN has developed the necessary legal and procedural basis for promoting compliance, instrumental concerns have outweighed normative considerations (Rachma Ananda Sulaiman et al., 2025). State officials file wealth reports not out of moral objection to protecting public assets, but for administrative compliance and to avoid sanctions. In Etzioni's terms, LHKPN currently operates within the utilitarian-coercive register while its normative-persuasive tier remains underdeveloped. If compliance practice continues to be regarded merely as an

administrative formality, it risks becoming a ritual — one that satisfies procedural requirements while losing its capacity to prevent corruption in any substantive sense.

C. Compliance in Wealth Reporting: Institutional and Behavioral Factors

The success of wealth reporting systems such as LHKPN is influenced by institutional factors that facilitate or impede compliance. The legal framework and regulatory environment, as well as the perceived effectiveness of enforcement, affect state agents' adherence to wealth disclosure restrictions. (Rachma Ananda Sulaiman et al., 2025). Another example is Indonesia's LHKPN, where reporting is mandatory but compliance rates are often low due to weak enforcement and penalties. This highlights the importance of institutional capacity, including adequate funding for monitoring and transparency, as well as a strong enforcement body such as the KPK.

Behavioural factors also affect compliance rates. Research shows that the psychological makeup of state officials—such as their values, trust in institutions, and social and environmental surroundings—can significantly influence their compliance behaviour (Syahir et al., 2023). State officials, nurtured in ethics and transparency, are more likely to comply with LHKPN voluntarily than out of fear of legal action.

D. Institutional Trust and Legitimacy

Institutional trust and the perceived legitimacy of the reporting process are essential for promoting normative adherence. When state officials perceive the wealth reporting system as fair, transparent, and beneficial to the public interest, they are more likely to comply consistently with the rules. Conversely, if they view LHKPN as a tool for political control or public oversight, compliance may become superficial, thereby reducing the system's overall effectiveness (Helmy, 2022; Murphy, 2004; Tyler & Huo, 2002).

Studies suggest that strengthening the validity of the wealth reporting system at the LHKPN level may increase public trust through transparent enforcement, continuous surveillance, and the equitable application of penalties for non-compliance (Rachma Ananda Sulaiman et al., 2025). There is also a role to play in changing the internal culture of institutions, shifting from one centred on legal compliance to one that recognises ethical responsibility as integral to public administration, with education and capacity-building within institutions leading the way.

E. Wealth Reporting System

Wealth reporting systems sit at the heart of contemporary anti-corruption governance. They are designed to perform three core functions: monitoring officials' finances, enforcing accountability, and signalling institutional limits on public office. Indonesia's LHKPN was built on this logic — to track officials' wealth, deter corruption, and strengthen governance integrity (Sulthon, 2023).

In practice, LHKPN requires state officials to disclose their wealth at entry, exit, and at fixed intervals during their tenure. But the system does more than regulate. It

sends a normative message: public wealth must be acquired, held, and declared legally and transparently. From a *maqasid al-sharia* standpoint, particularly through *hifz al-mal*, this message carries deeper weight. Wealth is not a private entitlement — it is an *amanah*, a trust held on behalf of the public. Reporting it is therefore not a bureaucratic task but a moral act, one that guards against illicit enrichment and preserves justice in public administration (Auda, 2008; Paryadi, 2021).

This reading significantly expands LHKPN's rationale. Conventional governance frameworks justify disclosure primarily on grounds of transparency and accountability. *Hifz al-mal* adds a moral dimension: disclosure is an obligation to protect wealth from misuse, corruption, and unjust accumulation. The relevance of this principle becomes clearer in the context of Indonesian reform. It connects directly to the governance concerns Indonesian reformers have been grappling with since 1998 (Mohd Zain et al., 2025).

Yet the system has not lived up to this standard. Incomplete reports, late submissions, and weak enforcement remain persistent problems (Rachma Ananda Sulaiman et al., 2025). The e-LHKPN platform, introduced to improve digital transparency, has encountered its own difficulties — user non-compliance and inadequate institutional support have limited its reach. What these problems share is a common root: the legal architecture of LHKPN is reasonably well built, but the behavioural and ethical conditions needed to sustain real compliance are lacking.

A more fundamental concern lies in the motivation behind compliance. The system risks producing procedural reporting without substantive accountability. From a *maqasid* perspective, this is not merely an administrative failure. It is a failure of *hifz al-mal* itself: wealth is declared without being protected, reported without being safeguarded as a public trust.

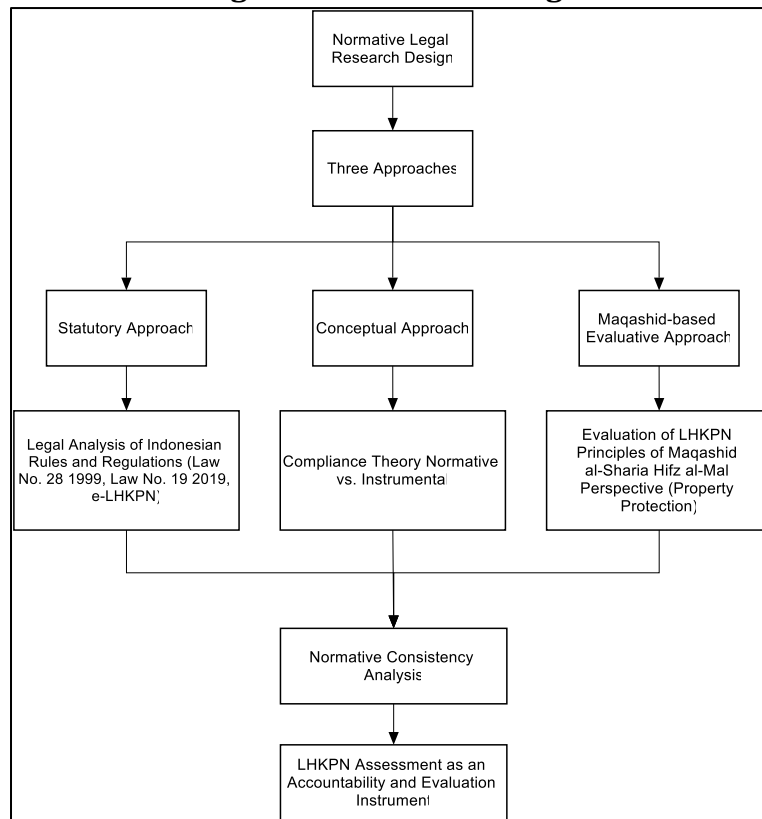
Research Methodology

This research adopts a normative legal research design with a qualitative analytical approach. Unlike empirical or sociological legal research, normative legal research examines the internal structure of legal norms, their coherence, institutional implementation, and alignment with specified normative ideals, rather than the statistical measurement of social phenomena (Hamzani et al., 2024). Substantively, it investigates the significance of the State Officials' Wealth Report (LHKPN) as a public accountability instrument—its legal norms, institutional practices, and embedded ethical purposes—evaluating it through the lens of *maqasid al-sharia*, with particular emphasis on *hifz al-mal* (protection of wealth). This design is the most appropriate for the study's twin objectives: a systematic examination of the legal framework governing LHKPN and a normative evaluation of its performance against standards derived from *maqasid al-sharia* and public-accountability theory.

The design is operationalised through three integrated approaches, summarised in Figure 1. The statutory approach maps the formal legal architecture of LHKPN—Law No. 28 of 1999, Law No. 30 of 2002, Law No. 19 of 2019, and the KPK's implementing regulations on the procedures, timelines, and content of wealth reporting—to identify the gap between regulatory intent and operational reality. The conceptual approach builds the analytical framework from three bodies of theory: compliance theory (Feld & Frey, 2007; Murphy, 2004; Tyler, 2006), public accountability

theory (Bovens, 2007), and maqasid al-sharia (Ashur, 2006; Auda, 2008; Chapra, 2008; Dusuki & Bouheraoua, 2011). The maqasid-evaluation approach—the study's most distinctive operation—reconstructs hifz al-mal into four operational criteria: preventive transparency (the system must structurally discourage misappropriation), rigorous verification (it must enable detection of deviation), proportionate sanction (it must impose consequences commensurate with violations), and ethical stewardship (it must cultivate normative compliance through value formation), operationally grounded in the indicator framework of Zailani et al. (2022).

Figure 1. Research Design



Source: Author's (2026).

The study draws on legal materials and supporting documentary data. The primary legal materials are the statutory and regulatory instruments identified above; the secondary materials comprise peer-reviewed scholarship, comparative governance reports (including the OECD), and classical and contemporary Islamic jurisprudential texts. As documentary evidence of institutional performance, the study uses the KPK's published 2025 statistical release (updated December 2025): sectoral compliance across 415,062 designated officials in seven branch-and-tier categories, monthly e-Announcement access (3,444,872 visits), and the monthly recapitulation of published reports (382,711). The release is used not as the object of empirical measurement but as factual material against which normative standards

are assessed; deliberately confined to 2025, it is the most recent and institutionally comprehensive official record available at the time of writing.

Analysis proceeds through triangulated normative assessment. The statistical record is read descriptively—submission-completeness gaps and inter-branch asymmetries are computed by sector; statutory texts are read doctrinally, attending to the relationship between general principles (AUPB) and specific procedural obligations; and the theoretical resources are applied through deductive operationalisation, each framework being translated into evaluative questions tested against the documented record. Source triangulation (statistical data, statutory instruments, and scholarship) and framework triangulation (compliance theory, *hifz al-mal* criteria, and AUPB principles) reinforce the validity of the findings. The study acknowledges that reliance on a single-year dataset limits inference about long-term fluctuations across political cycles. Yet, the dataset remains analytically sufficient for evaluating the present normative and institutional condition of LHKPN.

Results and Discussion

This part of the paper analyses the effectiveness of the State Officials' Wealth Report (LHKPN) in promoting public accountability and its conformity with *maqasid al-sharia* principles—particularly *hifz al-mal*, the protection of wealth. It also analyses the extent to which state officials comply with the LHKPN, suggesting possible institutional and moral logics of compliance and implications for general principles of good governance (AUPB) in Indonesia.

The LHKPN Obligation: Scope, Legal Basis, Functions, and Sanctions

Before the compliance data are interpreted, the obligation to specify the measure the data are intended to assess must be met. The duty to submit an LHKPN is not universal; it applies only to defined categories of state organisers. Under Law No. 28 of 1999, reporting is mandatory for state officials in the executive, legislative, and judicial branches, including ministers, members of the People's Representative Council, judges, and senior officials, as well as officials with Strategic Functions: structural echelons I and II, leaders of Bank Indonesia and state universities, project leaders and treasurers, prosecutors, investigators, judicial clerks, and directors and commissioners of state-owned and regional enterprises (BUMN/BUMD). For these officials, submission is compulsory at three points: on taking office, on leaving office or changing position, and at fixed annual intervals during tenure. For positions outside these designated categories—and for private individuals generally—LHKPN submission is not obligatory but may be made voluntarily or required selectively by an appointing institution; in such cases, the duty derives from internal institutional policy rather than from statute. The distinction matters analytically: the compliance figures reported below concern only the population for whom disclosure is legally mandatory.

The legal force of the obligation differs accordingly. Where submission is compulsory, the statutory basis is Law No. 28 of 1999, reinforced by Law No. 30 of 2002 and Law No. 19 of 2019, together with the KPK implementing regulations that set out procedures, deadlines, and content; the obligation is binding, and its breach

is, in principle, sanctionable. Where submission is merely optional, the basis is administrative discretion, and non-submission carries no statutory consequence. Functionally, LHKPN serves three connected purposes: it is a monitoring instrument that tracks the composition and movement of officials' wealth; an accountability instrument that exposes disclosed assets to public and institutional scrutiny via the e-Announcement platform; and a preventive instrument that signals the legal limits of public office and deters illicit enrichment (Tobroni, 2020). From a maqasid standpoint, these functions express *hifz al-mal*: disclosure is not a clerical task but the safeguarding of public wealth held in trust (*amanah*) (Novida et al., 2026).

The sanctioning framework, however, is markedly weaker than the obligation it is meant to enforce. Non-compliance typically attracts administrative responses—written warnings, delayed or withheld appointments and promotions, and internal disciplinary measures—rather than criminal liability (Finelli, 2025). Indonesian law contains no specific criminal offence for submitting a false or incomplete LHKPN, and false disclosure can be pursued only indirectly through general provisions on false statements or, where independent evidence exists, through gratification and illicit-enrichment offences (Dalilah & Juwono, 2022b; Wicaksana & Hassan, 2026). This enforcement gap is central to the anti-corruption assessment that follows. Where asset disclosure is mandatory, but breaches are sanctioned only administratively, high formal submission may coexist with weak substantive compliance—a pattern broadly reflected in the 2025 data. Evaluated against its anti-corruption purpose, LHKPN currently functions more as a registration mechanism than as a deterrent, because the expected cost of incomplete or untruthful disclosure remains low.

Presentation of Findings: The 2025 LHKPN Compliance Profile

The 2025 statistical release published by the KPK provides the most current and granular evidence of LHKPN performance to date. Table 1 reports sectoral compliance across the seven branch-and-tier categories used by the KPK, covering 415,062 designated reporting officials.

Table 1. LHKPN Compliance by Sector

Sector	Required to Report	Reported	Submission	Complete	Incomplete	Substantive Compliance
Central Executive	170,450	168,424	98.81%	163,798	4,623	96.10%
Central Legislative	736	652	88.59%	647	4	87.91%
Judicial	17,928	17,927	99.99%	17,866	61	99.65%
Central SOE (BUMN)	36,314	36,197	99.68%	35,769	426	98.50%
Regional Executive	161,368	158,921	98.48%	151,413	7,505	93.83%
Regional SOE (BUMD)	8,431	8,163	96.82%	7,868	295	93.32%
Regional Legislative	19,835	18,610	93.82%	18,335	273	92.44%
TOTAL	415,062	408,894	98.51%	395,696	13,187	95.33%

(National)

Source: (KPK, 2025), LHKPN Reporting Statistics in 2023, updated December 2025; authors' formatting.

Four empirical patterns can be identified from Table 1. First, there is the overall submission-completeness gap: national submission completeness is 98.51 percent, but substantive compliance is only 95.33 percent. This results in a 3.18 percentage-point gap, which, when applied to the 408,894 reports, indicates that 13,187 reports still need to meet the completeness requirements and need correction. The presence of a measurable systemic gap between submission and completeness provides the central empirical confirmation of the formal/substantive compliance hypothesis advanced by compliance theory: external sanctions can generate submission, but they do not, by themselves, generate substantive transparency. Second, a striking inter-branch asymmetry: the judicial sector exhibits the highest substantive compliance at 99.65 per cent. In comparison, the central legislative sector exhibits the lowest, at 87.91 per cent—an 11.74-percentage-point gap. This is normatively significant because legislative bodies are themselves the source of the legal obligations to which they are subject; the data therefore suggest that the institutions least subject to external scrutiny exhibit the weakest substantive compliance with their own statutory disclosure rules. Third, a central-regional capacity gradient: substantive compliance is consistently lower in regional than in central counterparts (regional executive at 93.83 per cent vs central at 96.10 per cent; regional SOE at 93.32 per cent vs central SOE at 98.50 per cent), pointing to differential institutional capacity for completeness review. Fourth, the absolute volume of 13,187 incomplete reports nationally—dominated by 7,505 incomplete regional-executive reports—indicates that the formal-substantive gap is not a marginal artefact of a few outlier officials but a systemic pattern.

Table 2 reports the 2025 monthly trajectory of two related indicators: public access to the e-Announcement platform (which publishes disclosed wealth) and the monthly recapitulation of newly published reports. These figures illuminate the temporal dynamics of public oversight and reporting activity.

Table 2. Monthly e-Announcement Access and Published-Report Recapitulation

Month	e-Announcement Access	Reports Published	Notes
January	460,924	66,555	Annual cycle opens
February	519,173	109,720	Peak public access and reporting
March	434,498	79,670	Deadline window
April	287,913	46,963	Initial post-deadline decline
May	237,056	43,197	
June	213,902	11,972	Reporting volume collapses

July	240,170	7,971	
August	279,276	6,096	
September	254,577	—	No data published
October	203,957	3,744	
November	132,739	3,000	Access trough
December	180,687	3,823	Year-end uptick
TOTAL	3,444,872	382,711	

Source: (KPK, 2025), E-Announcement Access and Published-Report Recapitulation LHKPN 2025, updated 31 December 2025; authors' formatting.

Three patterns are analytically salient. First, the temporal distribution of public access is sharply front-loaded: 41.8 per cent of the year's 3,444,872 e-Announcement visits occurred in the first quarter (January–March), and public engagement declined by 74.4 per cent between the February peak (519,173) and the November trough (132,739). This pattern is symptomatic of a periodic accountability pattern: public scrutiny spikes around the annual reporting cycle and political-cycle moments, then collapses, suggesting that LHKPN functions less as a continuous transparency mechanism than as a periodic ritual. Second, the recapitulation of published reports follows a similarly steep trajectory: from 109,720 in February to 3,000 in November (a 97.3 per cent decline), with September empty of published reports. The aggregate-level 95.33 per cent substantive compliance figure, therefore, conceals a markedly uneven temporal distribution of accountability output. Third, the cumulative figure of 382,711 published reports in 2025, compared with 408,894 submitted reports, points to a downstream publication gap of approximately 26,000 reports—a separate institutional bottleneck that the previous literature has insufficiently addressed.

Interpretation: Institutional and Ethical Limitations Behind the Compliance Profile

The empirical patterns identified in subsection A invite a structured interpretive analysis across three institutional and ethical dimensions. First, the verification architecture. The substantive-compliance gap of 13,187 reports is unsurprising, given the KPK's structural constraints on its verification authority. The Commission cannot independently access tax records held by the Directorate General of Taxes, land-registry data held by the National Land Agency, banking information held by financial institutions under banking-secrecy provisions, or beneficial-ownership databases—each of which would be required to detect the asset undervaluation, concealment via family members, and omission of overseas holdings that the literature has documented (OECD, 2011; Putra & Soeharto, 2024; Widodo et al., 2024). Given this limited verification authority, LHKPN primarily operates as a self-reporting mechanism. As a consequence, high submission rates may not necessarily reflect strong reporting quality, particularly under conditions of limited external oversight.

Second, the sanctioning framework. The central legislative sector's 87.91 per cent substantive compliance — the lowest of any branch — reflects three compounding factors: (i) no specific criminal offence for submitting false or fraudulent LHKPN reports, so administrative warnings are usually the main response; (ii) legislators are politically insulated, protected by parliamentary procedures from many consequences that other officials might face; and (iii) monitoring efforts within the legislative branch are relatively limited. From a compliance perspective, this is a classic example of how less stringent enforcement and limited legitimacy often lead to such outcomes: the actors least exposed to detection and consequences exhibit the lowest levels of substantive compliance. (Murphy, 2004; Tyler, 2006). The 11.74 percentage-point gap between the judicial sector (99.65 per cent) and the central legislative sector (87.91 per cent) is consistent with the predicted effects of sanction asymmetry on compliance behaviour.

Third, the motivational and ethical layer. The event-driven pattern of public engagement (74.4 per cent decline in e-Announcement access between February and November) and the steep decline in reporting volumes in the second half of 2025 together indicate that LHKPN compliance is sustained by external cycles rather than by intrinsic moral commitment. Compliance theory predicts that, under such conditions—instrumental motivation dominant, normative motivation underdeveloped—submission rates will respond to monitoring intensity, whereas substantive quality will not (Feld & Frey, 2007; Murphy, 2004). The Indonesian institutional context lacks a systematic programme of integrity formation that treats LHKPN as a moral obligation rather than an administrative formality: integrity training, when it exists, is typically generic, episodic, and uncoupled from the specific ethical demands of asset disclosure (Perlman et al., 2023). This limitation highlights the potential contribution of maqasid al-sharia as an additional normative framework for analysing accountability behaviour.

Maqasid al-Sharia Evaluation: Operationalising Hifz al-Mal

The preceding empirical analysis—grounded in the 2025 KPK statistical release—provides the evidentiary foundation for a structured normative evaluation of LHKPN against the principle of hifz al-mal. This subsection applies the four-criterion operationalisation developed in the methodology. It integrates the indicator framework proposed by Zailani et al. (2022) to ground the evaluation in an established Islamic scholarly standard rather than in criteria constructed ad hoc for this study.

Before the evaluative mapping is presented, a preliminary conceptual clarification is warranted. Zailani et al. (2022) distinguish between two analytical registers within hifz al-mal: the macro level, concerned with systemic or institutional arrangements for wealth protection (property rights regimes, redistributive instruments, Islamic

financial infrastructure), and the micro level, concerned with household- and individual-level indicators of wealth stewardship (halal income, access to zakat and waqf, avoidance of riba-based transactions). LHKPN, as an institutional mechanism governing public officials' asset disclosure, operates at an intermediate level—between macro-institutional design and individual compliance behaviour that maps onto both registers. This dual-register character of the evaluation is analytically significant: it reveals that LHKPN's deficiencies are not merely procedural but reflect a structural failure to embed the ethical understanding of *hifz al-mal*—wealth as *amanah*, managed transparently and justly—within either the institutional architecture or the individual ethical formation of reporting officials.

Zailani et al. (2022) further identify three critical shortcomings in existing frameworks for measuring *hifz al-mal*: (i) the conceptual capture of indicators by Western-centric definitions, particularly those centred on GDP-derived metrics that may incorporate non-halal activities; (ii) the predominance of macro-level measurement at the expense of micro-level, household-oriented analysis; and (iii) the operational inaccessibility of indicators that cannot be verified independently of self-reporting. All three of these diagnostic observations—formulated in the context of socioeconomic development indices—are also relevant to the LHKPN system. First, LHKPN's compliance metrics are structurally analogous to GDP-style aggregate indicators: impressive in headline terms (98.51 per cent submission rate) but operationally blind to the qualitative and ethical substance of what is being measured. Second, the system's design is exclusively top-down and macro-institutional, lacking a mechanism to cross-reference declared assets with household-level financial data, micro-level halal income sources, or riba-avoidance patterns—precisely the micro-level indicators Zailani et al. (2022) propose as essential complements to aggregate measures. Third, and most fundamentally, LHKPN relies almost entirely on self-reported data that cannot be independently verified—the same operational inaccessibility that Zailani et al. (2022) identify as a structural weakness of the existing *hifz al-mal* indicators.

These similarities indicate that Zailani et al. (2022)'s general critique of *hifz al-mal* measurement and the specific institutional pathologies of LHKPN are not coincidental. They reflect a common root: the failure to reconstruct public accountability instruments from within the Islamic normative framework rather than importing their logic from secular administrative traditions and appending Islamic labels retrospectively. The four-criterion evaluation below, synthesised from the classical *maqasid* sources (Ashur, 2006; Auda, 2008; Chapra, 2008; Dusuki & Bouheraoua, 2011) and operationally grounded in Zailani et al. (2022), is designed to highlight this institutional challenge more clearly.

Table 3. LHKPN Evaluation Using the Four-Criterion Hifz al-Mal Framework

<i>Hifz al-Mal</i> Criterion	Indicator Register	Empirical Evidence	<i>Maqasid</i> Diagnosis
1. Preventive Transparency (<i>Wuduh / Rawaj</i>)	Macro: property rights transparency; asset-circulation accountability Micro: accuracy of individual wealth disclosure; income from <i>halal</i> sources	98.51% submission rate (415,062 officials); 13,187 reports substantively incomplete (3.18% gap); e-Announcement access falls 74.4% from February to November — indicating event-driven oversight	Partially fulfilled. Formal disclosure achieved at scale. However, <i>wuduh</i> requires substantive accuracy, not merely submission. Micro-level <i>halal</i> income sourcing and <i>riba</i> avoidance remain unverifiable; public scrutiny is cyclical rather than continuous.
2. Rigorous Verification (<i>Hifdh / Thabat</i>)	Macro: <i>shariah</i> -compliant stocks and <i>sukuk</i> ; Islamic banking asset ratios Micro: savings in <i>shariah</i> -compliant schemes; household <i>riba</i> -free transaction data — all requiring third-party cross-referencing	KPK cannot access tax records, land-registry data, banking information, or beneficial-ownership databases; 13,187 incomplete reports nationally, dominated by 7,505 in the regional executive sector	Structurally unfulfilled. Most critical failure point. <i>Hifdh</i> demands active institutional protection of the integrity of wealth. Zailani et al. (2022) micro-indicators — <i>riba</i> -free verification, <i>halal</i> income sourcing — cannot be applied without inter-agency data access. <i>Thabat</i> of disclosed records cannot be assured.
3. Proportionate Sanction (<i>Adl / Preventive Deterrence</i>)	Macro: <i>halal</i> employment rates; <i>zakat</i> collection and distribution as redistributive justice Micro: access to <i>zakat</i> and <i>waqf</i> ;	No criminal sanction for fraudulent LHKPN submission; administrative warnings are the primary response; central legislative sector: 87.91% vs judicial sector: 99.65% — an 11.74 pp gap	Substantially unfulfilled. Perverse incentive structure: rational calculus favours incomplete disclosure over truthful reporting. Inter-branch asymmetry is direct

Hifz al-Mal Criterion	Indicator Register	Empirical Evidence	Maqasid Diagnosis
	freedom from coerced <i>riba</i> — contingent on effective deterrence at the institutional level	attributable to sanction asymmetry	evidence of the behavioural consequences of sanction asymmetry. Weak elite-level deterrence structurally undermines the redistributive justice <i>mandates of hifz al-mal</i> .
4. Ethical Stewardship (<i>Amanah / Ihsan</i>)	Macro: <i>zakat</i> and <i>waqf</i> mobilisation as collective <i>amanah</i> Micro: access to <i>halal</i> employment; household commitment to <i>shariah</i> -compliant finance — requiring ethical formation, not just legal mandate	74.4% decline in e-Announcement access (Feb–Nov); reporting volume collapses 97.3% in the second half of the year; no systematic programme ties LHKPN to Islamic ethical formation; compliance is event-driven and instrumentally motivated	Largely unfulfilled. Temporal data confirm that compliance is sustained by the annual cycle rather than by internalised moral obligation. The <i>amanah</i> deficit identified at the micro level by Zailani et al. (2022) manifests institutionally: In practice, LHKPN implementation appears to remain predominantly administrative rather than ethically internalised.

Source: Authors' evaluation based on LHKPN statistical data and the indicator framework of Zailani et al. (2022). The criterion operationalisation draws on Ashur (2006), Auda (2008), Chapra (2008), and Dusuki & Bouheraoua (2011).

Table 3 indicates substantial gaps between procedural compliance and the substantive objectives of hifz al-mal. Of the four operational criteria derived from hifz al-mal, only preventive transparency is even partially fulfilled—and that fulfillment is restricted to the procedural surface of submission, not the substantive depth of accuracy, micro-level Islamic compliance, or sustained public oversight. The remaining three criteria—rigorous verification, proportionate sanction, and ethical

stewardship—range from structurally unfulfilled to largely unfulfilled, each corresponding to a specific layer of institutional architecture that the current LHKPN system has failed to construct.

The contribution of Zailani et al. (2022) to the indicator framework for this diagnostic provides additional analytical depth. By identifying the need for both macro-level institutional indicators (property rights, zakat and waqf mobilisation, Islamic financial infrastructure) and micro-level individual indicators (household halal income, Shariah-compliant savings, riba-free transactions), Zailani et al. (2022) reveal a dimension of *hifz al-mal* evaluation that purely institutional analyses of LHKPN have systematically overlooked. The principle does not merely require that officials declare their wealth to the state; it requires that the system be capable of assessing whether that wealth was legitimately acquired, and ethically managed in accordance with Islamic norms. The current LHKPN framework remains limited in assessing the ethical dimensions of wealth acquisition and management.

This finding also has implications for broader discussions on accountability systems in Muslim-majority governance contexts. As Auda (2008) persuasively argues, a legal system that fulfils the formal requirements of an obligation while failing to realise its substantive *maqasid* objective should not be regarded merely as incomplete. Rather, it risks producing a formal appearance of accountability without substantive effectiveness. In this sense, such a system may prove more problematic than the explicit absence of accountability, as it can diminish institutional pressure for meaningful reform by creating the perception that the system is already functioning adequately. Applied to LHKPN, this argument illuminates the normative risk embedded in the system's headline compliance indicators: a 98.51 per cent submission rate coexisting with 13,187 structurally incomplete reports, the absence of a robust verification architecture, politically uneven sanctions, and a compliance culture insufficiently grounded in ethical commitment. From a *maqasid* perspective, therefore, the concern is not that LHKPN has failed administratively; rather, it is that LHKPN has demonstrated considerable administrative success while not yet fully aligned with the substantive objectives of *hifz al-mal*, and that such procedural success may serve to reduce institutional incentives for further reform.

The path forward, as the Zailani et al. (2022) The framework implies and, as the following subsection elaborates, requires two institutional improvements: first, the macro-institutional architecture of LHKPN must be rebuilt to enable the independent verification that *hifdh* demands, through inter-agency data-sharing frameworks capable of cross-referencing declared assets against tax, land-registry, banking, and beneficial-ownership databases; and second, the micro-level ethical architecture must be developed through systematic *maqasid*-based integrity formation that reframes LHKPN compliance as an act of *amanah*—a religiously and morally obligated stewardship of public wealth on behalf of the Indonesian ummah.

LHKPN, Hifz al-Mal, and General Principles of Good Governance (AUPB)

Although AUPB comprises several principles—transparency, accountability, the rule of law, and proportionality (Halimatusa'diyah & Triana, 2024)—asset disclosure does not engage them equally. The analysis is therefore concentrated on the two principles LHKPN is institutionally designed to operationalise, transparency and accountability, with the rule of law and proportionality treated as principles that operate through them rather than independently: the rule of law is expressed in the binding character of the disclosure duty, and proportionality in the calibration of sanctions to breach. Examining the two engaged principles concretely—how each is meant to be realised through LHKPN, what obstructs that realisation, and what follows from non-fulfilment—identifies the specific governance principles that non-compliance violates, rather than treating good governance in the abstract.

LHKPN and the Realisation of Transparency and Accountability

The first principle, transparency, requires that the conduct and assets of public officials be open to verification by the institutions and the public they serve. LHKPN is designed to realise transparency directly: officials must declare their wealth, and the e-Announcement platform publishes those declarations for public inspection. In practice, however, transparency is only partially achieved. Three obstacles recur. First, the system depends almost entirely on self-reported data that the KPK cannot independently verify against tax, land-registry, banking, or beneficial-ownership records, so the openness it produces is formal rather than substantive. Second, public access is episodic rather than continuous—the 74.4 per cent fall in e-Announcement access between February and November shows scrutiny concentrated around the annual cycle. Third, a downstream publication gap of roughly 26,000 reports means that not all submitted declarations actually reach the public domain. The consequence for anti-corruption is that disclosed wealth can appear transparent on the platform while concealing undervaluation, nominee holdings, or omitted overseas assets—transparency of submission without transparency of substance.

The second principle, accountability, requires that officials answer for the lawful acquisition and management of their wealth and face consequences where they do not. LHKPN is intended to operationalise accountability by tying disclosure to appointment, promotion, and oversight. Its realisation is obstructed chiefly by the weakness of the sanctioning architecture: there is no specific criminal offence for false or incomplete disclosure, administrative warnings are the normal response, and politically insulated actors—most visibly the central legislative sector, at 87.91 per cent substantive compliance—face the least effective scrutiny. The 11.74-percentage-point gap between the judicial and central legislative sectors is the empirical signature of this asymmetry. The consequence for anti-corruption is a perverse incentive structure in which incomplete or untruthful disclosure carries a lower expected cost than honest reporting, so accountability becomes answerability in form without enforceable consequence in substance.

Consequences of Non-Fulfillment for Anti-Corruption

Continuing from the foregoing analysis, the failure to give substantive effect to transparency and accountability through LHKPN produces a series of identifiable consequences for anti-corruption governance:

First, the deterrent function collapses. When a breach attracts only administrative warnings, rational officials weigh a low probability of detection against a negligible penalty and rationally under-disclose; LHKPN then deters submission errors but not concealment, the very conduct it exists to prevent.

Second, the preventive value of disclosure is hollowed out. Because declarations cannot be cross-checked against external financial records, illicitly acquired wealth can be laundered through a compliant-looking report, converting an anti-corruption instrument into a formal alibi for the assets it should expose.

Third, sectoral asymmetry erodes institutional legitimacy. When the bodies that enact the disclosure obligation comply with it least, public trust in the even-handedness of anti-corruption enforcement declines, weakening the normative compliance on which durable integrity depends.

Fourth, episodic transparency limits public oversight to a few weeks each year, removing the continuous scrutiny that would otherwise raise the cost of corruption between reporting cycles.

Fifth, and most fundamentally from a maqasid standpoint, the gap between formal and substantive compliance represents a failure of *hifz al-mal*: public wealth is declared without being safeguarded, reported without being protected as *amanah*. A regime that produces the appearance of accountability while leaving these deficits intact may be more corrosive than an openly absent one, because it dampens institutional pressure for the very reforms it needs (Auda, 2008).

Taken together, these consequences confirm that the gap between regulatory intention and practice undermines LHKPN's capacity to drive genuine governance reform and establish the case for the twin-track response set out below.

From a maqasid perspective, the inclusion of *hifz al-mal* in its execution offers a normative model for improving good governance. Reporting assets as a form of guardianship of public wealth, rather than as an administrative task, will help strengthen reform measures and build trust in governance institutions. Conversely, the lack of enforcement and formal compliance undermines both the maqasid purposes and AUPB principles.

This analysis suggests that perfecting LHKPN would require a twin-track approach: (1) legal and institutional reform to strengthen auditing systems and impose reasonable sanctions for reporting violations or false reporting; (2) promoting ethical reinforcement by internalising the values linked to maqasid al-sharia, which encourages viewing the reporting of wealth as a moral responsibility rather than merely an administrative duty.

Implications for Anti-Corruption Policy

The consequences set out above translate into a focused policy agenda built on the twin-track logic implied by the maqasid evaluation. On the institutional track, the priority is to convert LHKPN from a self-reporting registry into a verifiable

instrument: enabling KPK access to tax, land-registry, banking, and beneficial-ownership data through inter-agency frameworks; introducing a specific legal consequence for false or materially incomplete disclosure to correct the present sanction asymmetry; and closing the downstream publication gap so that submitted declarations actually reach public scrutiny. On the ethical track, the priority is to embed integrity formation that reframes disclosure as *amanah* rather than administrative routine—targeted, asset-disclosure-specific ethics programmes rather than the generic and episodic training currently in place (Perlman et al., 2023). Treating wealth reporting as a substantive accountability intervention rather than procedural audit language (Sitorus & Wibowo, 2025) aligns the system with both its AUPB foundations and its *hifz al-mal* purpose; conversely, leaving disclosure as a purely administrative requirement keeps its preventive capacity formalistic rather than substantive (Bovens, 2007; OECD, 2011).

Conclusion

This study set out to address three objectives. The first was to assess the legal and institutional effectiveness of LHKPN as a public accountability instrument. The findings confirm that Indonesia's statutory framework is reasonably comprehensive — Law No. 28 of 1999, reinforced by Law No. 30 of 2002 and Law No. 19 of 2019, provides a clear legal basis for mandatory wealth disclosure — and the e-LHKPN platform has improved submission rates to 98.51 per cent across 415,062 officials. Yet substantive compliance stands at 95.33 per cent, leaving 13,187 reports structurally incomplete, with the central legislative sector trailing at 87.91 per cent. Formal effectiveness is high, while substantive effectiveness is not. The second objective was to identify the institutional and ethical shortcomings that hinder meaningful compliance. Three deficiencies account for the gap: a weak verification authority that confines the KPK to self-reported data; a sanctioning framework that imposes administrative warnings rather than criminal consequences for false reporting; and the absence of systematic integrity formation that would anchor compliance in moral conviction rather than administrative obligation. The third objective was to examine how LHKPN's implementation aligns with *hifz al-mal* within the AUPB framework and to propose a reform model. The four-criterion evaluation shows that only preventive transparency is partially fulfilled; rigorous verification, proportionate sanction, and ethical stewardship remain structurally or largely unfulfilled. This gap between procedural compliance and the substantive objectives of *hifz al-mal* calls for a twin-track reform: legal-institutional strengthening of verification and enforcement, combined with *maqasid*-based integrity formation that reframes wealth disclosure as an act of *amanah*.

The State Officials' Wealth Report (LHKPN) is one of Indonesia's central instruments for transparency and accountability in public office. Since its promulgation under Law No. 28 of 1999 and its administration by the KPK, the system has made real progress — submission rates have risen, and the e-LHKPN platform has improved usability and data visibility.

This study shows that while formal compliance is relatively high, its effect on corruption prevention remains limited. Problems persist with report completeness, submission timeliness, and the lack of robust verification, all of which hamper LHKPN's capacity to serve as a preventive instrument. In practice, compliance remains administrative and sanctions-driven rather than a genuine moral commitment to the public interest.

From the perspective of maqasid al-sharia, particularly hifz al-mal, effective implementation requires not only institutional compliance but also ethical internalisation among state officials. Hifz al-mal treats wealth as a public trust (amanah) that must be managed responsibly and transparently. Within this framework, officials are trustees of public resources, not their owners. Legal and administrative reforms alone are therefore insufficient without ethical commitment and integrity-oriented governance.

For LHKPN to reach its potential, two measures are needed: first, institutional re-engineering — a more rigorous verification system and stronger sanctions to deter non-compliance; and second, ethical reinforcement — integrating maqasid al-sharia values into the reporting process so that wealth disclosure becomes a matter of moral conviction rather than bureaucratic habit. This twin-track model, grounded in both legal norms and ethical formation, strengthens LHKPN's role as a genuine anti-corruption instrument and positions it as a foundation for cleaner, more accountable public administration for all Indonesians.

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DECLARATION OF CONFLICTING INTERESTS

None.

FUNDING INFORMATION

None.

ACKNOWLEDGMENT

None.

PUBLISHING ETHICAL AND ORIGINALITY STATEMENT

All authors declared that this work is original and has never been published in any form and in any media, nor is it under consideration for publication in any journal, and all sources cited in this work refer to the basic standards of scientific citation.

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