



Maqashid Al-Sharia in The Dynamics of Contemporary Zakat Fiqh in The North Sumatra Region

Ali Akbar^{1*}, Nisful Khoiri², Asmuni³

¹Universitas Islam Negeri Sumatra Utara, Indonesia

²Universitas Islam Negeri Sumatra Utara, Indonesia

³Universitas Islam Negeri Sumatra Utara, Indonesia

Citation (APA):

Akbar, A., Khoiri, N., Asmuni. (2023). Maqashid Al-Sharia in The Dynamics of Contemporary Zakat Fiqh in The North Sumatra Region. *International Journal Ihya' 'Ulum al-Din*, 25(2), 168-176. <https://doi.org/10.21580/ihya.25.2.18461>

Submitted: 05 Mei 2023

Revised: 07 Nov 2023

Accepted: 02 Dec 2023

Published: 21 Dec 2023

Copyright: © 2023 by International Journal Ihya' 'Ulum al-Din.

Submitted for possible open access publication under the terms and conditions of the Creative Commons Attribution-ShareAlike 4.0 International License.



Abstract: Zakat is an exciting and popular study today because it is not only an area of worship but also an area of muamalat (Islamic economics) that continues to grow and develop. The aim of this research is (1) to describe the development of Contemporary Zakat Fiqh in North Sumatra and (2) to describe the position of Maqasid al-Syariah as a methodology for zakat jurisprudence in North Sumatra. This type of research combines field research and library research using field and library data as the primary source. What makes this research different from others is that the research location is in North Sumatra Province, the largest city which promises the development of diverse economic sectors, diverse professions, rich sources of wealth that will produce considerable potential for zakat funds, as well as a modern management sector, provide space for the development of zakat so that it can increase the potential for zakat collection to the maximum. This research is a qualitative method with collaboration between field research and literature. The theoretical basis used in this research is in contact with zakat jurisprudence in Indonesia, such as the rules for making things easier and eliminating difficulties (al-Tasyr wa raf al-haraj), the rules for changing fatwas due to changes in times (taqhyir alfatwa bi taqayyur) when times put needs in an emergency position. This study showed that the development of the potential of the contemporary zakat sector is entirely consistent with this theory and requires the potential of the modern zakat sector above to be a concern to formulate its law through the ijihad development methodology, namely maqashid al-sharia to strengthen the formulation of contemporary zakat fiqh. Maqashid al-sharia on contemporary zakat fiqh in North Sumatra can be found through the values of benefit to muzakki, zakat institutions (BAZNAS), and zakat recipients/mustahik. Applying maqashid al-sharia-based contemporary zakat fiqh in North Sumatra has not been maximally practical.

Keywords: Maqashid Al-Sharia, Contemporary Zakat, Zakat Fiqh

*Corresponding Author: Ali Akbar (aliakbar@uinsu.ac.id), Universitas Islam Negeri Sumatra Utara, Indonesia.

Abstrak: Zakat menjadi kajian yang menarik dan populer saat ini karena tidak hanya sebagai ranah ibadah namun juga ranah muamalat (ekonomi Islam) yang terus tumbuh dan berkembang. Tujuan penelitian ini adalah (1) mendeskripsikan perkembangan Fiqih Zakat Kontemporer di Sumatera Utara dan (2) mendeskripsikan kedudukan Maqasid al-Syariah sebagai metodologi fikih zakat di Sumatera Utara. Jenis penelitian ini memadukan penelitian lapangan dan penelitian kepustakaan dengan menggunakan data lapangan dan kepustakaan sebagai sumber utamanya. Yang membedakan penelitian ini dengan penelitian lainnya adalah lokasi penelitian berada di Provinsi Sumatera Utara, kota terbesar yang menjanjikan berkembangnya sektor ekonomi yang beragam, profesi yang beragam, sumber kekayaan yang kaya akan menghasilkan potensi dana zakat yang cukup besar, serta potensi dana zakat yang cukup besar. sektor manajemen modern, memberikan ruang bagi pengembangan zakat sehingga dapat meningkatkan potensi penghimpunan zakat secara maksimal. Penelitian ini merupakan metode kualitatif dengan kolaborasi antara penelitian lapangan dan literatur. Landasan teori yang digunakan dalam penelitian ini bersinggungan dengan fikih zakat di Indonesia, seperti kaidah untuk mempermudah dan menghilangkan kesulitan (*al-Tasyr wa raf al-haraj*), kaidah perubahan fatwa karena perubahan zaman (*taqhyir alfatwa bi tahaqyyur*) ketika masa menempatkan kebutuhan pada posisi darurat. Kajian ini menunjukkan bahwa pengembangan potensi sektor zakat kontemporer sepenuhnya sejalan dengan teori tersebut dan memerlukan potensi sektor zakat modern di atas untuk menjadi perhatian untuk dirumuskan hukumnya melalui metodologi pengembangan ijtihad yaitu *maqashid al-syariah* untuk memperkuat rumusan fikih zakat kontemporer. *Maqashid al-syariah* pada fikih zakat kontemporer di Sumatera Utara dapat ditemukan melalui nilai-nilai kemaslahatan bagi muzakki, lembaga zakat (BAZNAS), dan penerima zakat/mustahik. Penerapan fikih zakat kontemporer berbasis *maqashid al-syariah* di Sumatera Utara belum maksimal praktisnya.

Kata Kunci: *Maqashid Al-Syariah, Zakat Kontemporer, Zakat Fiqih*

Introduction

One of the products of Islamic legal thought that becomes a space for the birth and renewal of the law is through *fiqh*, which discusses matters that are *amaliyah furuiyah* (practical and branch). The development of *fiqh* as a product of Islamic legal thought must always be encouraged to make updates and formulate new laws by accommodating various legal issues that arise in society. Because the nature of law is always dynamic, not static, by not abandoning the substance of the religious norms themselves. The law has many faces and is in community life activities. Therefore, the law must be explored, formulated, and determined by placing it in a holistic social, cultural, economic, political, and other context to find the law. Consequently, the norms of sharia, including *fiqh*, must constantly interact with changing social norms, systems, and structures (Djamil, 2017). The emergence of modern times creates specialization and critical divisions; the *fuqah* are limited to certain fields of study. This reality encourages

the mujtahids to sit together to solve various legal problems that touch more on the root of the problem. The movement of law never stops and always looks forward as a response to changes in the situation and conditions that develop. In other words, Islamic law results from the interaction between Muslim jurists as mujtahids and their social environment. Although the Qur'an has legal rules, the verses that speak of law are relatively few compared to legal issues that require legal provisions (al Alwani, 2001). This is where *ijtihad* is needed as a dynamic source of Islamic law. Jurisprudence as a product of Islamic legal thought is inherent in studying *ijtihad*. One of the products of *fiqh* is the *fiqh* of zakat, a *furuiyah* (branch) of *fiqh* itself. Zakat is an interesting and popular study today because it is not only an area of worship but also an area of *muamalat* (Islamic economics) that continues to grow and develop. According to Abdul Wahab Khallaf, when explaining the division of law in the Qur'an, he still categorizes zakat into the law of worship. Still, when he explains the law of *muamalat*, where there are economic, legal arrangements whose substance is the regulation of the rights of the poor from the rich, the regulation of the wealth of the rich is actually in contact with zakat (Khallaf, 2002). During the development of zakat law cases in Indonesia, it must be accompanied by its legal methodology.

The methodology is *usul fiqh*, that teaches the process of the birth of the law of zakat. The development of the legal methodology has not matched the problem that arose during the development of zakat studies in Indonesia to become the legal umbrella of zakat itself. This means there is no uniformity in one understanding of the use of legal arguments when contemporary cases related to zakat appear. Many zakat practitioners roll the cases of zakat law limited to contemporary legal studies only. When talking about legal methodology, it is more directed to fatwa institutions such as the MUI Fatwa Commission, NU Bahsu al-Masail, Muhammadiyah Tarjih Council, and others, which are sometimes only partial from the discussion, considering the breadth of legal studies into the scope of these fatwa institutions. For the MUI Fatwa Commission alone, it can be seen that the number of zakat fatwas in the existing MUI fatwa collection looks relatively small compared to the needs of contemporary zakat cases that have emerged (Majelis Ulama Indonesia, 2011a). (Majelis Ulama Indonesia, 2011b) In the context of *ijtihad*, the legal theories used in developing *ijtihad* products are based on loose and flexible legal methods such as *istihsan*, *istishab*, *sadd al-zara'i*, *urf* and *maqashid al-syariah*. According to Imam Syaukani, an important problem faced by Muslims in efforts to update or reformulate Islamic law in Indonesia is the lack of methodology or epistemology that is considered adequate in the interests of an ideal image with the needs of society (Syaukani, 2006); (Wahid, 1989). The theoretical basis used in this research is in contact with zakat jurisprudence in Indonesia, such as the rules for making things easier and eliminating difficulties (*al-Tasyr wa raf al-haraj*), the rules for changing fatwas due to changes in times (*taqhyir alfatwa bi tahaqyyur*) when times put needs in an emergency position. However, if the arguments that are *khilafiyah* are accommodated and harmonized, such as the arguments because of the proposition of *istihsan* (following something good), *istislah* (Maslahat), *sadd al-zara'i* (something that is prohibited), *urf* (custom), and *maqashid al-syariah* will provide progress, peace, and prosperity in the life of the nation and state. The arguments accommodated in the methodology become a solution to developing Islamic law.

The study of zakat in Indonesia is quite interesting and should be developed and studied by various parties, including universities, religious institutions, zakat practitioners, etc. Various topics and approaches are raised to the surface, and the results are seen in various books, research, writings, and others. The treasure of intellectual property about zakat is growing to contribute to society, institutions, and even the state. Zakat is not only known as a study of the worship area. Still, it has developed into

A. Akbar, N. Khoiri, Asmuni

economic studies, which are seen as strategic to strengthening the economy of Muslims. Of the various books, research, and research that have emerged, not too many connect zakat with *usul fiqh* or so-called applied *usul fiqh* studies as the basis for the methodology of developing zakat law itself. This is called a touch with legal arguments based on yellow books; besides, the legal methodology developed in Indonesia is the Syafii school of thought, so the study of zakat from the methodological aspect is considered final and has answered the existing legal issues of zakat. This means that the study of zakat is very much, and the study of *usul fiqh* is also comprehensive, but when zakat is associated with *usul fiqh*, it is still relatively small. Moreover, zakat is associated with *maqashid al-syariah* as a legal argument that has not been popular anywhere.

"*Maqashid al-Syariah Analysis of Zakat Practices in Pucang Village Through Village BAZIS.*" A thesis written by Muhammad Ulul Albab Mustafa, Sharia Business Law Study Program, Faculty of Sharia and Law, UIN Sunan Yogya (Mustafa, 2018). This thesis asserts that the scope of *maqashid al-syariah* in the practice of zakat in rural areas includes *maqahid al-ummah*, *maqashid al-khassah*, and *maqashid al-juziyah*. *Maqahid al-ammah* in this study is *hifz mal* (Preservation of property), and *maqashid al-khassah* is zakat as a social fund (*al-maliyah ijtimaiyah*) with the aim of justice. Meanwhile, *maqashid al-juziyah* is the formation of BAZIS as a zakat management institution. The process of collecting zakat by BAZIS Pucang village from Amil to reporting the results of zakat collected every Friday follows *maqashid al-sharia*. Likewise, the pattern of paying zakat directly to *mustahik* has the potential to cause injustice and social jealousy, so it is not following *maqashid al-syariah*. The distribution of BAZIS zakat in Pucang village is carried out once a year and distributed before the feast day. Pucang village BAZIS once applied zakat productively, but this program was stopped because pro-con problems constrained BAZIS members themselves.

Furthermore, the writing of Citra Aisyah Madania and Muhammad Nafik HR. with the title: "*Understanding of Maqashid al-Syariah (Akal) Towards the Performance of Yatim Mandiri Zakat Institution in Surabaya*" (Madania & Nafik H.R, 2017). This paper concludes that the understanding of the types of zakat managed by the Yatim Mandiri Foundation, there are two types, namely zakat *fitriah* during the month of Ramadan and zakat *mal*, whose designation is more to the education program for orphans. At the same time, the understanding of the recipient group of zakat consists of the *fakir*, poor, and *sabilillah*, while another *asnaf* is not given. Understanding *maqashid al-syariah* zakat is very important because if LAZ managers do not understand it, it will plunge them into mistakes in managing zakat. Understanding the types of zakat is one aspect of *maqashid al-syariah* zakat that determines the success of zakat funds. A good and correct understanding of *maqashid al-syariah* will guide managers in managing Zakat institutions.

Results and Discussion

The discovery of *maqashid al-sharia* values in responding to contemporary zakat *fiqh* in Sumatra is intended to be: There is a process of finding the purpose of sharia (maintenance of religion, soul, offspring, mind, and property) towards the determination and application of aspects of contemporary zakat in the North Sumatra region in benefit and the essence of honor is to maintain the purpose of the sharia in question. In the context of modern zakat *fiqh* in North Sumatra, the position of *maqashid al-sharia* as a methodology must be essential in responding to various legal cases related to aspects of contemporary zakat that emerge and develop today. The effort to find the law through *maqashid al-*

sharia towards the teaching of zakat (modern) as the purpose of sharia is none other than to provide the values of benefit in the form of maintenance of religion, soul, offspring, mind, and property, both to muzakki (zakat payer) and mustahik (recipient of zakat property). In other words, mawashi al-sharia must be found in the teachings of zakat, especially in the aspects of contemporary zakat, so that when the maslhat has been found measured through the value of maqashid al-sharia itself, then the aspects of modern zakat can be used as a source of zakat. Zakat institutions can manage the property, and zakat obligations can be applied to the property owner based on the aspects of the profession - contemporary business. In general, based on the author's observation of the potential of zakat on current aspects in North Sumatra, as an extension of the aspects of gold and silver, agriculture, plantation, trade, livestock, company, money and other securities, industry, fishery, income - service, rikaz, and profession, are as described in the previous table, namely:

Potential Aspects of Contemporary Zakat

Source of Zakat	Source of Zakat Expanded
Gold and Silver	Diamonds, Diamonds, precious metals and more
Agriculture	Rice farming, secondary crops, and others
Plantation (Private - Company)	Plantations of oil palm, rubber, durian, cocoa, coffee, salak fruit, and others
Livestock (Personal - Company)	Cattle, buffalo, horses, goats, chickens, ducks, rabbits, poultry, and others
Fisheries (Personal - Company)	Income from sea products, fish ponds, shrimp, crabs, etc.
Trade (Personal - Company)	Gold, silver, and diamonds, clothing, food, drinks, and others
Company (Personal - Company)	Export/import companies in various fields, providers of building goods, food and beverages, transportation, etc.
Securities	Bonds, share certificates, and others
Industry Goods industry (Processing raw materials to finished goods)	Manufacture of clothing, shoes, cars, motorcycles, fertilizers, medicines, etc.
Revenue and Service companies	Construction services - consulting services; Architects, consultants, lawyers, etc.
Rikaz (Found goods)	Gold and silver, precious stones, money, gifts, bonuses, etc.
Professions President, Governor, Regent/Mayor, Member of Parliament	Lecturer, teacher, doctor, midwife, da'i, consultant, architect, YouTuber, singer and others

All potential businesses and professions above can be used as a source of contemporary zakat fikih in North Sumatra. If correlated with the determination of aspects of modern zakat in North Sumatra, has paid attention to the requirements above with the thought that:

All potential businesses and professions in contemporary zakat aspects in North Sumatra, ranging from Gold and Silver (Diamonds, Diamonds, precious metals, and others); Agriculture (Rice farming, secondary crops and others); Plantation (Oil palm plantation, rubber, durian, chocolate, coffee, salak fruit, and others); Livestock (Cattle, buffaloes, horses, goats, chickens, ducks, rabbits, poultry, and others); Fisheries (Income from sea products, fish ponds, shrimp, crabs and others); Trade (Gold, silver, and diamonds, clothing, food needs, drinks, and others); Securities (Bonds, share certificates, and others); Industry (clothing, shoes, cars, motorcycles, fertilizers, medicines, and others); Rikaz (Gold and silver, precious stones, money, gifts, bonuses, and others); Professions (Governor, Regent/Mayor,

A. Akbar, N. Khoiri, Asmuni

Member of Parliament, lecturer, teacher, doctor, midwife, da'i, consultant, architect, contractor, youtuber, singer, and others). These various businesses and professions will provide the ultimate kind if determined as a source of zakat and then managed properly and professionally. The benefit will be seen from the collected zakat funds that can be distributed appropriately and right on target to mustahik in need.

The potential of zakat from the sources of profession and business above, then managed by zakat institution (BAZNAS) collaboration with other institutions will provide public interest. The collected zakat funds can be distributed to poverty alleviation, helping children who drop out of school, building hospitals, and others. Determination of the sources of zakat to the owner of the aspects of contemporary zakat, then the zakat funds are correctly managed by the zakat institution (BAZNAS) is reasonably correlated with the command of the nash (Quran - hadith), namely: Gold and Silver (Diamonds, Diamonds, precious metals, and others) based on Qs. At-Taubah: 34 - 35 and the hadith (No zakat is less than 20 mistqal of gold and no zakat is less than 200 dirhams. Abu Ubaid); Agriculture (rice, secondary crops, etc.); Plantations (oil palm, rubber, durian, cocoa, coffee, snake fruit, etc.) based on Qs. Al-Baqarah: 267, Qs. Al-An'am: 141 and the hadith (There is no obligation to give Sadaqah (zakat) on crops that are less than five ausaq. Ibn Majah); Livestock (cattle, buffaloes, horses, goats, chickens, ducks, rabbits, poultry, etc.) and Fisheries (income from the sea, fish ponds, shrimps, crabs, etc.) are based on Qs. An-Nahl: 5 - 7, 66, 80, Qs. Yasin: 71 - 73, and the hadith (The Prophet told me when sending me to Yemen that I should not take anything from the cattle until it reached 30 heads. When it gets 30, he must take one calf following its mother, male or female; when it gets 40, he must take one musinnah (calf at the age of 3 years), HR: Nasa'i, Abu Dawud, at-Tirmidhi, Ahmad Ibn Hanbal); Rikaz based on the Hadith (The Prophet said: Injuring an animal is not prosecutable, neither is digging wells and mines, and zakat on rikaz is 1/5); Profession based on Qs. At-Taubah: 103, Qs. Al-Baqarah: 267, Qs. Al-Zaryyat: 19. Based on the guidance of the text, all the potential of contemporary zakat is sufficiently based on the development of maqashid al-syariah methodology used to analyze and parse in an accurate methodological perspective.

After discovering the benefits of establishing aspects of contemporary zakat in North Sumatra, modern zakat aims to create human advantage, especially to muzakki, zakat institutions, and mustahik. These three groups will feel the benefits designed. The discovery of maqashid al-sharia will be thought that the contemporary zakat issued has fulfilled the daruri needs in five basic needs including khifdu din (maintaining religion), khifdu nafs (maintaining self), khifdu 'aql (possessing intellect), khifdu nasl (maintaining offspring) and khifdu mal (maintaining property) to muzakki, zakat institutions and mustahik as follows:

Muzakki (the person who gives zakat). The contemporary sector zakat issued (business - profession) has implications for: (a). In the maintenance of religion, zakat is one of the pillars of faith that must be upheld through its foundation, namely contemporary zakat. (b). Self-maintenance, contemporary zakat issued (business - profession), is a form of self-care as a form of self-purification so as not to get caught up like arrogance and humbleness that can rot yourself. (c). Maintenance of reason, contemporary zakat issued (business - profession) form of strengthening the mind to think logically that the property owned there are other people's rights set aside. This meant not to think jumud, ego, and others. (d). Maintaining offspring, contemporary zakat issued (business - profession)

forms a noble person not trapped in managing illicit property because it is aware of social interests. This attitude will include a family offspring who uphold good values and humanity. (e). Maintenance of property, contemporary zakat issued (business - profession) is a form of maintenance of property. Awareness to share to maintain, increase, develop, and clean according to the purpose of zakat itself.

Zakat Institution (BAZNAS). The position of zakat institution is a zakat manager appointed by the state with the task of collecting, distributing, and utilizing zakat assets; of course, this task is not easy to do and requires excellent and professional governance. The role and duties of a good and professional zakat institution will help strengthen the five basic needs, namely: (a). Maintenance of religion. Contemporary zakat with governance has implications for increasing the amount of collection distribution and utilization. Zakat funds with a more significant amount of collection will then be distributed and utilized with the right target, such as the construction of mosques, Islamic boarding schools, and others to strengthen religion. (b). Self-maintenance. Contemporary zakat funds managed by the institution that contributes to the increasing collection will also be felt by employees who work well. The salary they get is part of the zakat governance that helps to emphasize their economy as a strengthening of self-preservation (c). Maintenance of mind. The income earned through zakat due to involvement in contemporary zakat management will also affect the health of the mind; they focus on working as a form of responsibility. (d). Maintenance of offspring. Contemporary zakat management is carried out by amil / workers. Each amil getting his right will strengthen the economy of each and enhance the economy of the family and its descendants (e). Maintenance of wealth. The management of zakat carried out by employees / amil also manages zakat treasures as well as possible. This not only strengthens the care of the wealth of Muslims but also strengthens the economy of each family.

Mustahik/ Recipient of zakat (a). Contemporary zakat that is distributed to mustahik with the correct use and right target will strengthen the life of mustahik, including in this case their worship. This is a form that zakat received as a form of religious maintenance (b). Self-maintenance. Contemporary zakat funds received by mustahik will strengthen their and their families' economies by providing food and clothing so that they are free from the poverty conditions of the mustahik themselves (c). Maintenance of the mind. A good economy affects a sound mind because the contemporary zakat received helps ease the burden of thought on various life problems faced (d). Maintenance of offspring. Assets obtained through zakat have implications for strengthening the family economy; if managed and developed, an adequately successful will help maintain family life and progeny. (e). Maintenance of wealth. Contemporary zakat funds received more or less help the economy of self and family, thereby helping to maintain wealth.

Through the results of interviews with KH. Dr. Maratua Simanjuntak also explained, *"The excellent and professional governance of contemporary zakat will have a significant effect on optimizing the collection, distribution, and utilization of the zakat treasure itself. The positive implications provide benefits not only felt by muzakki but also by zakat institutions and mustahik as zakat objects. We are proud of the successful management of contemporary zakat resources as an indicator of the grounding of modern zakat teachings. Therefore, let us encourage the Islamic community of North Sumatra to give zakat through the modern professional and business sectors that have yet to be touched thoroughly. Still, it must also be accompanied by socialization carried out by BAZNAS. He emphasized.*

Based on the explanation above, it can be concluded that maqashid al-sharia on contemporary zakat fiqh in North Sumatra can be found through the values of benefit to muzakki, zakat institutions

(BAZNAS) and zakat recipients/mustahik. The discovery process is carried out through research with measurable methods so that it can explore the determination of contemporary zakat aspects deeply as a source of zakat is then managed by the institution through the management of collection, distribution, and distribution, it is known that there are five basic daruri needs, namely maintenance of religion, maintenance of self, maintenance of reason, maintenance of offspring and care of the property. Therefore, the purpose of sharia towards contemporary zakat fiqh in North Sumatra is for the benefit of this area. The essence of honor is to maintain the goal of sharia (religion, soul, mind, offspring, and property) with the indicator that the benefit must be in the form of real maslahat, which will bring benefits or reject favors, not in the condition of mere conjecture by only considering the existence of benefits without seeing the negative consequences caused. Maslahat is obtained for the general interest (public), which benefits the public, not for private interests, because the benefit eliminates mudrat for many people. The maslahat obtained does not contradict the provisions confirmed by the Koran or the sunnah of the Prophet or contradict the scholars' consensus.

Conclusion

Applying maqashid al-sharia-based contemporary zakat fiqh in North Sumatra has not been maximally practical. This has been measured by using the theory of legal effectiveness with indicators on legal factors, law enforcers, facilities or facilities that support law enforcement, community factors, namely the environment where the law applies or is applied, and cultural factors, namely as a result of copyright and taste based on human nature in a living environment. The five factors influence the application of contemporary fiqh. Still, the space to be more effective is quite open by improving the various components, so zakat institutions and Muslims in North Sumatra will truly ground the development of contemporary zakat fiqh in this area. Maqashid al-sharia on contemporary zakat fiqh in North Sumatra can be found through the values of benefit to muzakki, zakat institutions (BAZNAS), and zakat recipients/mustahik. The discovery process is carried out through research with measurable methods so that it can explore the determination of contemporary zakat aspects deeply as a source of zakat is then managed by the institution through the management of collection, distribution, and distribution, it is known that there are five basic daruri needs, namely maintenance of religion, maintenance of self, maintenance of reason, maintenance of offspring and care of the property. Therefore, the purpose of sharia towards contemporary zakat fiqh in North Sumatra is for the benefit of this area. The essence of honor is to maintain the goal of sharia (religion, soul, mind, offspring, and property) with the indicator that the benefit must be in the form of real maslahat, which will bring benefits or reject favors, not in the condition of mere conjecture by only considering the existence of benefits without seeing the negative consequences caused.

References

- Al-Ayubi, S., & Halawatuddu'a, S. (2021). Maqasid Al-Sharia In Islamic Finance. *Jurnal Al-Dustur Vol, 4(2)*.
- Al-Jauziyah, I. Q. (n.d.). *Ilam al - Muwaqi'in 'an Rabb al - Alamin* (III). Dar jail.
- Al-Jurjani, A. A.-H. A.-H. (1938). *At-Ta'rifat*. Musthafa Al-Babi Al-Halabi.
- Al-Syathibi, A. I. I. bin M. al-L. al-G. al-M. (2005). *Al-Muwafaqat fi ushul as-syariah*. Dar al-Hadits.

- al Alwani, T. J. (2001). *Metodologi Hukum Islam Kontemporer* (1st ed.). UII Press.
- Bakri, A. J. (1996). *Konsep Maqashid Syari'ah Menurut Al-Syatibi* (Ed.1). PT. Raja Grafindo Persada.
- BPS. (2023a). *Ekonomi Sumut Triwulan IV - 2022 tumbuh 0,46 persen*.
- BPS. (2023b). *Pertumbuhan Ekonomi Kota Medan Tahun 2022 sebesar 4,71 persen (y-on-y)*. <https://medankota.bps.go.id/pressrelease/2023/02/28/134/pertumbuhan-ekonomi-kota-medan-tahun-2022-sebesar-4-71-persen--y-on-y-.html>.
- Djamil, F. (1999). *Philosophy of Islamic Law. Logos Discourse Science, Ciputat*.
- Djamil, F. (2017). Mencari Format Hukum Islam Yang Progresif Berkearifan Lokal: Pendekatan Socio-Cultural Dan Maqashid Al Syariah. *Kordinat*, 16(1), 1–14.
- Fuadi, M. (2011). *Teori-Teori Dalam Sosiologi Hukum*. Kencana.
- Khairuman, B. (2010). *Hukum Islam Dalam Perubahan Sosial*. CV. Pustaka Setia.
- Khallaf, A. W. (1994). *Ilmu Usuf Fikih*. Toha Putra.
- Khallaf, A. W. (2002). *Kaidah – Kaidah Hukum Islam Ilmu Ushulul Fikih* (8th ed.). PT. Raja Grafindo Persada.
- Khoiri, N. (2012). *Hukum Perzakatan di Indonesia*. Cita Pustaka.
- Khoiri, N., Harahap, I., & Latif, M. S. A. (2022). Maqashid al-Syari'ah al-Syatibi: In The Paradigm Muslim Society as Methodology of Zakat Law. *FITRAH: Jurnal Kajian Ilmu-Ilmu Keislaman*, 8(1), 175–188.
- Madania, C. A., & Nafik H.R, M. (2017). Pemahaman Maqashid Syariah (Akal) Terhadap Kinerja Lembaga Zakat Yatim Mandiri Di Surabaya. *Jurnal Ekonomi Syariah Teori Dan Terapan*, 3(3), 187. <https://doi.org/10.20473/vol3iss20163pp187-202>.
- Majelis Ulama Indonesia. (2011a). *Himpunan Fatwa MUI Sejak 1975*. Sekretariat MUI.
- Majelis Ulama Indonesia. (2011b). *Kompilasi Fatwa MUI Tentang Masalah Zakat 1982 - 2011*. BAZNAZ.
- Mustafa, M. U. A. (2018). Analisis Maqāsid asy-Syarī'ah Terhadap Praktik Zakat di Desa Pucang Melalui BAZIS Desa. *Tesis*, 1–135. http://digilib.uin-suka.ac.id/32875/1/1620311008_BAB_I_BAB_TERAKHIR_DAFTAR_PUSTAKA.pdf.
- Sibarani, G. (n.d.). *Kabar Baik Ekonomi Sumatera Utara Tumbuh 4,33 Persen di Semester 2022*. <https://diginomi.sumutprov.go.id/2022/08/05/kabar-baik-ekonomi-sumut-tumbuh-433-persen-di-semester-i-2022/>.
- Soekanto, S. (1982). *Sosiologi: suatu pengantar*.
- Soekanto, S. (1983a). Factors that affect Law Enforcement. *CV. An Eagle. Jakarta*.
- Soekanto, S. (1983b). *Law Enforcement. Binacipta, Jakarta*.
- Syaukani, I. (2006). *Rekonstruksi Epistemologi Hukum Islam Indonesia dan Relevansinya Bagi Pembangunan Hukum Nasional*. PT. Raja Grafindo Persada.
- Wahid, A. (1989). *Pribumisasi Islam dalam Islam Indonesia, Menatap Masa Depan. Jakarta: P3M*.
- Zaid, M. (1996). *al - Maslahat wa Najm al - Din al - Thufi*. Dar al-Qalam.
- Zaidan, A. K. (1990). *Al-Wajiz fi Ushul al-Fikih. Aman Yordania: Muassasah Al-Risalah*.