

Article History

Received : 12 Oktober 2025
Revised : 7 December 2025
Accepted : 8 December 2025
Published : 9 December 2025

FROM THEOLOGY TO SOCIAL ACTION: HOW ISLAMIC COMMUNITY ORGANIZATION CONCEPTUALIZES ISLAMIC PHILANTHROPY

Ahmad Rezy Meidina¹, Syaibani Ihza Ibrahim², Imam Sibawaih³, Yudhi Hadiansyah⁴

Sekolah Tinggi Agama Islam Al-Hikmah 2 Brebes, Indonesia¹⁴

Universitas Jenderal Soedirman Purwokerto, Indonesia²

Universitas Al-Azhar, Mesir³

ahmadrezymeidina@staialhikmahdua.ac.id¹, syaibani.ibrahim@mhs.unsoed.ac.id²,

imamsibawaih@gmail.com³, ydabm81@gmail.com⁴

ABSTRACT

This article examines the concept of Islamic philanthropy from the perspectives of Nahdlatul Ulama and Muhammadiyah, focusing on the shift in its meaning from the classical understanding. Experts emphasize that philanthropy is a fundamental element of Islamic teachings, evident in its various forms, such as zakat, one of the five pillars of Islam, as well as infaq, sadaqah, and waqf. Therefore, philanthropy has a strategic position in the lives of Muslims. Although the meaning of philanthropy in modern society has changed, the substance of philanthropy as an act of giving and spreading benefits remains unchanged. Islam plays a central role in building civilization, both through the spread of religion, the dissemination of knowledge, and the development of educational and social welfare institutions. Mosques as centers of da'wah (proselytizing) are a tangible manifestation of philanthropy, as exemplified by the Prophet Muhammad, who established mosques to spread Islam. Similarly, educational institutions that serve as centers of knowledge transmission also grew out of philanthropic practice, and it was through these institutions that the intellectual development of Islam took place. This article aims to provide the public with an understanding of the changing meaning of Islamic philanthropy by examining the views of Nahdlatul Ulama and Muhammadiyah as primary data. The analysis was conducted using the theory of Islamic legal change and a normative approach to reveal the values of truth in the practice of Islamic philanthropy in society so that they can continue to be actualized in the future.

KEYWORDS Islamic Philanthropy; Nahdlatul Ulama; Muhammadiyah; Legal Change Theory; Normative Approach.

INTRODUCTION

Philanthropy is an essential element in Islam and holds a central position in the lives of its followers (Iskandar et al., 2021; Sumarni et al., 2025). Etymologically, philanthropy means “generosity, kindness (Emzaed et al., 2021) or social contributions, as well as anything that reflects love and care for fellow human beings. Philanthropy aims to improve human welfare by fostering compassionate attitudes and actions that ease others' burdens. In general, philanthropy refers to generosity, compassion, charity, donations, and social giving as an expression of love for others. Islam places great emphasis on philanthropy, as reflected in the Qur'an, including Surah al-Tawbah (9):103, al-

Baqarah (2):215, al-Baqarah (2):43, al-Baqarah (2):195, al-Baqarah (2):261, Ali Imran (3):92, al-Nisā' (4):114, al-Naḥl (16):71, al-Mā'ūn (107): :1-3, and al-Kawthar (108):2.

Philanthropy consists of two types: traditional philanthropy and modern philanthropy for social justice. Traditional philanthropy is charity-based giving that involves donors directly assisting the poor to meet daily needs. Meanwhile, modern philanthropy for social justice (social justice philanthropy) mobilizes resources to identify the root causes of poverty and advance broader social justice. Islamic philanthropy encompasses several forms, including zakat, infaq, sadaqah, and waqf. Zakat

is an act of worship that not only reflects one's relationship with Allah (*'ubūdiyyah maḥḍah*) but also contains social dimensions that relate to human relationships (Mubin & Siddiq, 2022).

Based on the description above, the author is interested in examining the shift in the meaning of traditional philanthropy, initially understood as charitable benevolence, which has been developed and reinterpreted. Modern philanthropy is now more closely associated with generosity aimed at structural change and social justice in issues related to poverty, human rights, education, health, gender, environmental concerns, and broader sociocultural problems. Due to its inherent connection with humanitarian and social values, this study relates modern philanthropy to contemporary issues such as poverty, education, health, sociocultural matters, law, gender, and others. In light of this shift in the meaning of Islamic philanthropy, the author seeks to explore the perspectives of the Islamic organizations Nahdlatul Ulama and Muhammadiyah regarding this transformation between historical and modern philanthropic practices within society. Therefore, studying Islamic philanthropy is important and requires further scholarly investigation, given the limitations of previous research.

METHODS

This study employs a qualitative approach, drawing on library research, to analyze the shift in the meaning of Islamic philanthropy from traditional charity-oriented benevolence to modern philanthropy that emphasizes social justice and structural change. Primary and secondary data were collected from books, scholarly articles, research reports, organizational documents, and interpretations of Qur'anic verses related to philanthropy. These sources were critically examined to understand the conceptual, historical, and sociocultural developments that have influenced the transformation of philanthropic practices in Islam.

In addition, this research applies content analysis to explore the perspectives of two major

Islamic organizations in Indonesia, Nahdlatul Ulama (NU) and Muhammadiyah, on the transition from traditional to modern, social-justice-oriented philanthropy. The analysis involves reading, identifying, and categorizing ideas, policies, and philanthropic practices found in official documents, publications of their philanthropic bodies (such as LAZISNU and Lazismu), and relevant research findings. Through this method, the study aims to provide a comprehensive understanding of how contemporary Islamic organizations, as key actors in Indonesia's social development, perceive and respond to the modernization of Islamic philanthropy.

RESULT AND DISCUSSION

Philanthropy in the context of Islamic law

The term "philanthropy" is not known from early Islamic history (Fauzia, 2017), although several Arabic terms have recently been used as its equivalents. Philanthropy is occasionally referred to as *al-'aṭā' al-ijtimā'ī* (social giving), *al-takāful al-insānī* (humanitarian solidarity), or *'aṭā' khayrī* (charitable giving). It is also sometimes associated with *al-birr* (good deeds) or *al-ṣadaqah* (almsgiving). (Ibrahim & Sherif, 2008) The term "Islamic philanthropy" is a modern expression (a borrowed term), stemming from the Greek word *philanthropia*: *philo* (love) and *anthropos* (human), meaning love for or toward fellow human beings. Due to its broad meaning, philanthropy is closely related to charity (Latin: *caritas*), which also conveys the idea of unconditional love (Anheier, 2005).

In practice, philanthropy existed long before Islam, as discourses on social justice had already developed. In Indonesian, the term closest to philanthropy is "social generosity," which includes *zakat*, *infaq*, *sadaqah*, and *waqf* (ZISWAF). Islamic philanthropy is a structured form of social generosity aimed at addressing social problems such as poverty (Obaidullah & Manap, 2017). Islamic philanthropic programs may aim to alleviate short-term poverty through consumption assistance or to empower individuals in the long term by providing

resources that help them increase their income. Its concept aligns with the principle of “not giving a fish, but giving a hook,” combined with access and justice to support economic participation (Almarri & Meewella, 2015).

ZISWAF represents Islamic teachings that encourage people to care for one another. These four forms of philanthropy share common values: they are acts of worship and promote social solidarity. They play a crucial role in community empowerment by helping reduce economic inequality, alleviating poverty, and minimizing unemployment, thereby contributing to a prosperous and harmonious society. The spirit of Islamic philanthropy lies in performing social acts of worship through human solidarity, in which those who are more fortunate assist those who are less fortunate. Islam inherently possesses a philanthropic spirit, as reflected in many Qur’anic verses encouraging and even obligating believers to give, such as Surah al-Baqarah (2):215.

Philanthropy in Islam is a concept of social generosity intended for the greater good. When implemented effectively, Islamic philanthropy can reduce social disparities, promote wealth redistribution, and mitigate poverty. The effectiveness of philanthropy in reducing social inequality is strongly tied to the role of philanthropic institutions that manage these initiatives. By distributing resources to those in need, these institutions support individuals’ participation in economic activities, promote investment, increase production, raise income levels, reduce unemployment, and alleviate poverty, ultimately contributing to the welfare of society.

Philanthropy Clustering in Islamic Law

Zakat, in linguistic terms, means growth, purity, blessing, and also purification. It is called zakat because the wealth given is expected to bring growth (Duhriah et al., 2025), both in terms of the wealth itself and the reward for the giver. In addition, zakat serves as a means of purifying oneself from sin and miserliness (Ridho et al., 2025). Technically, zakat is defined as giving a portion of wealth when it has reached the

required *nishab* and *haul* to those who are entitled to receive it (*mustahiq*) under specific conditions (Nashirudin et al., 2025). *Nishab* refers to the minimum wealth threshold that makes zakat obligatory, while *haul* denotes the completion of one lunar year. The legal basis for the obligation of zakat is found in the Qur’an, particularly Surah al-Baqarah, verse 43, and Surah al-Tawbah, verse 103.

Linguistically, *infaq* derives from the word *anfaqa*, which means to spend, to give, or to allocate wealth (Muharir et al., 2025). According to Islamic jurisprudence, *infaq* refers to providing a portion of one’s wealth to those whom Islamic law prescribes, such as people experiencing poverty, people in need, orphans, relatives, and others. In the Qur’an, several terms are used in connection with *infaq*, including zakat, sadaqah, hadyu, jizyah, hibah, and waqf. (Lan et al., 2025) Thus, any form of spending or giving wealth for purposes sanctioned by Islamic law may be categorized as *infaq*, whether it is an obligation, such as zakat, or a recommended act, such as waqf, or voluntary charity (*sadaqah*). One of the Qur’anic verses encouraging *infaq* is found in Surah al-Baqarah verse 195.

Sadaqah refers to giving something to others purely for the sake of seeking Allah’s pleasure and reward, without expecting any return or compensation (Ahsad Ahmad, 2025). It can also be defined as offering something with the intention of earning a reward. Essentially, every good deed is considered *sadaqah*. Based on this understanding, *sadaqah* is broad in meaning, encompassing both material and non-material acts. In daily usage, *sadaqah* is often equated with *infaq* (Nofal, 2025). However, as noted earlier, *sadaqah* is more general, since *infaq* pertains specifically to material giving, whereas *sadaqah* includes both material and non-material forms. Examples of material *sadaqah* involve giving money to orphans on the tenth of Muharram, while non-material *sadaqah* includes simply smiling at others. One of the Qur’anic verses encouraging *sadaqah* is found in Surah Yusuf, verse 88.

Waqf is derived from the Arabic word *waqf*, which means to hold, to stop, or to restrain. Technically, *waqf* means preventing the transfer of ownership of a beneficial and durable asset so that its benefits may be used to seek Allah's pleasure. *Waqf* may also be defined as the donation of a permanent asset for religious or social purposes, such as dedicating a plot of land for the construction of a mosque or for use as a public cemetery. The legal basis for *waqf* is found in Surah Āl 'Imrān verse 92, which commands believers to spend from what they love, interpreted by scholars as referring to *waqf*. This is supported by a hadith narrated by Bukhari and Muslim, which states that after this verse was revealed, Talhah, the wealthy companion of the Prophet, donated his most cherished palm orchard as a *waqf* (Siddiq et al., 2025).

From the explanation above, the distinctions among the four forms of Islamic philanthropy can be summarized as follows: (1) *Sadaqah* is the most general term, so *infaq*, *waqf*, and *zakat* may all be categorized under *sadaqah*. (2) *Zakat* is bound by specific requirements of time and *nishab*, whereas *infaq*, *sadaqah*, and *waqf* may be performed at any time. (3) *Zakat* is designated for specific recipient categories, while *infaq* and *sadaqah* may be given to anyone. (4) *Zakat* is obligatory, whereas *waqf*, *infaq*, and *sadaqah* are encouraged as recommended (sunnah) practices. Their similarities include: (1) all aim to increase piety and seek the pleasure of Allah; (2) all are forms of worship commanded and rewarded by Allah; and (3) all have positive value for both the giver and the beneficiary (Karimuddin et al., 2024).

The development of Islamic philanthropy in Indonesia

The activities of numerous modern philanthropic institutions, commonly found in the United States, can be observed worldwide. Among those well-known in Indonesia are the Ford Foundation and the Rockefeller Foundation, both of which have existed, operated, and remained active for more than a century. Although they continue to carry the founders' family names, these philanthropic institutions are no longer directly connected to

their descendants. Their donations have become perpetual and are regarded as a public trust. What is noteworthy is that the spirit of philanthropy continues to grow and flourish. Today, thousands of grant-making institutions, large and small, operate in the United States, and their programs are widely enjoyed by many communities, including Indonesian students (Yumarni et al., 2019).

Tracing the history of philanthropy in Indonesia reveals its origins in traditional philanthropic practices rooted in religion, both Christianity and Islam. Religious philanthropy in Indonesia has historically been linked to missionary and dakwah activities. The spread of religion was carried out through the provision of social services, particularly in education, healthcare, and social welfare (such as various social care institutions) (Isnaini Harahap et al., 2024).

Muhammadiyah, which I am familiar with, is an Islamic civil society organization established in 1912 and serves as one of the prime examples of religious organizations that provide social services. Today, Muhammadiyah manages tens of thousands of educational institutions ranging from preschools to universities, hundreds of hospitals and maternity centers, and thousands of social service institutions spread across Indonesia (Hakim & Noviyanti, 2025). This represents an enduring tradition of community-based philanthropy that provides vital social services throughout the country. Muhammadiyah adopted a model similar to that of Christian missionary movements, which had been practiced for more than half a century before Muhammadiyah was founded.

The second wave of philanthropic movements in Indonesia emerged with the advent and growth of civil society organizations, more popularly known as NGOs (Non-Governmental Organizations), in the 1970s. These civil society organizations arose mainly in response to modernization. New social problems resulting from modernization required approaches beyond those offered by traditional philanthropy. To address new issues such as poverty, labor rights, environmental concerns, gender inequality, human rights,

democratization, social marginalization, drug abuse, and HIV/AIDS, civil society organizations offered not only service provision but also advocacy. Civil society organizations did not continuously operate in philanthropy and were not always rooted in grassroots communities, unlike religious organizations. However, their activities focused on advancing concrete social change and highlighted the need for alternative strategies. Ideas about community participation, empowerment, advocacy, freedom, and human rights intensified under the pressure of the Suharto regime. These developments shaped the nature of modern philanthropy in Indonesia during the 1990s.

The early 1990s also witnessed the rise of corporate philanthropic organizations. This development was further accelerated by the Asian economic crisis, which ultimately brought down the Suharto regime in 1997. The crisis sparked a new philanthropic spirit, creating a “momentum for a society with a long-standing tradition of giving to move beyond spontaneous donations and engage in long-term efforts to help communities help themselves” (Dobias, 2002).

The reform era following Suharto’s fall marked the resurgence of civil society organizations. The economic crisis and the collapse of the authoritarian regime expanded the role of civil society and the public, allowing them to engage with issues that had previously been suppressed under the regime.

By 2003, approximately 30 corporate foundations were operating in Indonesia, and several were selected for further analysis based on the following criteria: (a) Private nonprofit organizations based in Indonesia with domestic funding sources; (b) Private nonprofit organizations that fund modern philanthropy for broader social development; (c) Local private nonprofit organizations funded partially or wholly by foreign resources but fully administered by Indonesian foundations (domestic institutions).

The shift in the meaning of philanthropy in Islamic law in Indonesia

Social organizations in Indonesia also play a philanthropic role as part of efforts to strengthen communities. Muhammadiyah and Nahdlatul Ulama (NU), as two of the most prominent Islamic organizations in the world, engage in philanthropy by combining normative religious perspectives with community empowerment to promote social justice. These two organizations work in synergy with non-governmental organizations (NGOs) to build civil society by providing accessible education and healthcare services to broader segments of the population (Larson et al., 2014).

Islamic philanthropy, as a social activity, cannot be separated from the context of the social system in which it operates. The dynamics that arise from interactions within a complex system create interdependencies among its elements, including Islamic philanthropy itself. Developments across the social, economic, cultural, political, and technological dimensions shape philanthropic patterns (Johari et al., 2015). One particularly dynamic development is the emergence of information and communication technology (ICT). Entering the era of disruption 4.0, as part of the fourth industrial revolution, has been accompanied by the rise of hybrid new media. Mainstream standards in the economic, social, and cultural domains have shifted from regional and demographic affiliations toward more dialectical interactions.

Disruption 4.0, in addition to accelerating the migration of values, has also brought about interaction schemes characterized by greater “proximity.” The emergence of the sociology of leisure era, marked by the proliferation of businesses offering comfort-oriented lifestyles, has influenced consumption patterns of goods and services, particularly among Indonesia’s young middle class. Consequently, the philanthropic contributions of this young middle class have generated more diverse expectations toward nonprofit institutions, both regarding

ease of access to information and clarity of institutional programs.

These shifts have further encouraged the growth and development of creativity within philanthropic activities. Social media platforms are utilized to connect more closely with increasingly critical donor communities who expect Islamic philanthropy to function as an integrated system. As donors become more aware of philanthropic processes, the mechanisms of the philanthropic pillars, fundraising, management, distribution, evaluation, and sustainability have become more transparent and accountable. The ability to adapt quickly to changes and audience dynamics has become an essential point in managing philanthropic institutions. This includes identifying institutional positioning and aligning core philanthropic missions with contemporary developments.

Positioning within Islamic philanthropy is carried out by transforming the charity-based paradigm. The provision of zakat (obligatory almsgiving) and sadaqah (voluntary giving), which previously focused more on consumptive and short-term purposes, has shifted toward synergistic models of community empowerment. Indicators of successful positioning in Islamic philanthropy include the growing philanthropic potential of the Muslim community. Positioning is also reflected in the growth of Islamic philanthropic institutions, both quantitatively and qualitatively, in the management of zakat, infaq, and sadaqah resources.

Positioning efforts include forming consortia and holding dialogues among Islamic philanthropic institutions to harmonize a national framework for Islamic philanthropy standards. The public image of Islamic philanthropic institutions is strengthened by developing human resources to manage philanthropic organizations effectively. Institutional positioning is further supported by leveraging technology for fundraising, information dissemination to donors, and the distribution of funds to beneficiaries (Alam, 2010)

Philanthropy in Islamic Law According to Nahdlatul Ulama and Muhammadiyah

The establishment of NU was a response to the abolition of the Islamic Caliphate by the Ottoman Turks and to the Islamic Reform Movement. Consequently, this organization often found itself at odds with Muhammadiyah. NU distinguishes between the collection or payment of zakat and its distribution or utilization. NU has never been interested in raising the issue of zakat and fitrah payments, as doing so would only disadvantage its own members, since kiai and modin are among the recipients of zakat. Instead, NU has focused more on the second issue, namely, the use and distribution of zakat funds. (Harahap et al., 2023)

In its fatwa, NU rejected the practice of using zakat funds for public purposes, arguing that the opinion allowing such practices was based on weak interpretations. This fatwa was likely triggered by the practice of reformist groups that used zakat funds “for all types of good deeds,” including the construction of mosques, schools, and dormitories, as well as the operational costs of educational institutions. This practice was justified by referring to the category of *fi sabilillah* (“in the way of God”). NU, like most other traditionalist scholars, preferred to follow legal opinions supported by the majority of Shafi'i jurists and refrained from deriving direct interpretations from the Qur'an and hadith. In this matter, a jurist had interpreted “in the way of God” as any public good that could uplift Islam, thereby allowing the flexible use of zakat funds to support various charitable activities. NU, however, rejected such broad interpretations of *fi sabilillah*, limiting it only to those who fought in the path of God. In other words, NU disagreed with Muhammadiyah's zakat practices, which used zakat funds for purposes such as maintaining schools and orphanages.

In defining financial sources, NU referred to general financial systems without adopting specific Islamic charitable practices, such as zakat and waqf, or using Islamic terminology, such as sadaqah. Although NU relied on fiqh discourse in religious matters, as seen in its discussion of zakat, it did not adopt this fiqh terminology in its Articles of Association. Instead, NU used Arabic

terms such as *i'alah shahriyah* (monthly contributions) and *i'alah sanawiyyah* (annual contributions). According to Masdar Mas'udi, this NU approach was holistic, not separating religious and secular matters. However, the final funding source, "other lawful efforts," served as an anticipatory clause to accommodate additional potential sources of income. Many organizations, including Muhammadiyah, commonly use this phrase. Acceptance of "other lawful efforts" eventually opened the way for NU, in later years, to adopt a more general interpretation of zakat. Thus, NU's last position, which tended to support broader zakat utilization, becomes understandable.

NU allowed its youth wing, Ansor, to form committees to collect and distribute zakat and fitrah. This means NU accepted Muhammadiyah's reformist idea of establishing zakat committees, though NU did not use the zakat funds for organizational purposes. In 1941, Soera Ansor reported collecting rice, cash, and clothing from 41 Ansor branches. The report also listed the number of recipients for the three donation types and the amount each person received. As indicated in the report, there were likely three different programs carried out by Ansor: zakat, fitrah, and clothing donations. The cash collected may have come from zakat contributions, while rice was obtained from fitrah donations. In contemporary fitrah practices, giving cash instead of rice is unavoidable, as many people now purchase rice with money for daily consumption. According to some NU scholars, this situation constitutes a *force majeure*. It is therefore permissible, even though classical Shafi'i fiqh, developed by scholars from the 8th to the 10th centuries, requires that fitrah be paid in the form of staple foods such as rice or corn (Ulum et al., 2025).

Various philanthropic activities within Muhammadiyah represent the early outcomes of the Islamic reform movement that fostered the development of Islamic philanthropy in Indonesia. Muhammadiyah has played a vital role in transforming Islamic philanthropy from traditional, charity-based practices into more

organized systems. This demonstrates that philanthropic reform aimed to Islamize society, not the state, since non-Muslims ruled the state at that time. In this context, the modernist movement evolved into an organization independent from the state. Traditionalist Muslim leaders generally opposed this movement for two reasons: first, they believed the modernist philanthropic movement rejected or even resisted the authority of the four classical Islamic legal schools that underpinned traditionalist Islam; second, modernist groups frequently collaborated with non-Muslim ruling powers. Nevertheless, these criticisms were insufficient to halt the Islamic reform movement, which gained support from both secular society and the government.

The growth of Muhammadiyah and other volunteer organizations established in the early twentieth century marked the rise of Muslim civil society. These organizations emerged from within society and aimed to improve it. They were independent, critical, and even capable of checking government power. Dutch colonial policies of noninterference in religious and charitable affairs further facilitated the expansion of Muslim civil society. (Mitsuo Nakamura, 1983)

In this case, Muslim civil society grew under a strong state that implemented a secular system, which provided space for charitable activities and, in turn, empowered voluntary organizations. The rise of philanthropic activities indicates the development of civil society. However, this progress was hindered by difficult political conditions both before and after independence. After independence, this promising development stalled due to political pressures and increased state involvement in managing Islamic philanthropy. These developments will be discussed in the next chapter (Kamarusdiana & Rokan, 2018).

CONCLUSION

The meaning of philanthropy in Islam has shifted from traditional to modern forms, and this change has been responded to by the two most prominent Islamic organizations in Indonesia, namely Nahdlatul Ulama and Muhammadiyah. Muhammadiyah has been a pioneer in transforming Islamic philanthropic practices from simple charitable acts into a more structured and professional system. This change shows that efforts to reform philanthropy were made to strengthen the social and cultural Islamization of society, not to Islamize the state, especially since at that time the state structure was under non-Muslim rule. Meanwhile, Nahdlatul Ulama was initially skeptical of using zakat for public purposes, arguing that the view allowing this was based on an interpretation considered insufficiently strong. However, as time passed and the need for more effective zakat management grew, NU formed a special institution or committee tasked with collecting and distributing zakat and zakat fitrah. This step shows that NU accepted some of Muhammadiyah's reform ideas, particularly regarding zakat institutions, even though NU maintained its principle of not using zakat funds for the organization's internal interests. The development of philanthropy by these two mass organizations demonstrates that the modernization of Islamic philanthropy is not merely a response to social changes but also an adaptation to the increasingly complex needs of Muslim communities. This transformation confirms that Islamic philanthropy continues to move towards a model that is more transparent, accountable, and empowerment oriented. Both Muhammadiyah and Nahdlatul Ulama, through their respective approaches, are working to ensure that zakat, infaq, sadaqah, and waqf function optimally to overcome poverty, improve the quality of education, enhance public health, and sustainably strengthen people's welfare.

REFERENCE

- Ahsad Ahmad, F. A. (2025). Sadaqah as a Fundraising and Financing Method for Aid Projects in Gaza, Palestine. *Kajian Malaysia*, 43(2), 21-41. <https://doi.org/10.21315/km2025.43.2.2>
- Alam, N. (2010). Islamic venture philanthropy: A tool for sustainable community development. Available at SSRN 1565859.
- Almarri, J., & Meewella, J. (2015). Social entrepreneurship and Islamic philanthropy. *International Journal of Business and Globalisation*, 15(3), 405-424. <https://doi.org/https://doi.org/10.1504/IJBG.2015.071901>
- Anheier, H. K. (2005). *A dictionary of civil society, philanthropy, and the third sector*. Routledge.
- Dobias, R. (2002). Investing in ourselves: Giving and fund raising in Indonesia. *Phillipine: Asian Development Bank*.
- Duhriah, Yati, F., Yazid, Y., Rahmat, A., & Muslim. (2025). SOCIAL FINANCE INNOVATION: QARDH-WA'AD FOR SUSTAINABLE BAZNAS MICROFINANCE DESA (BMD) FINANCING THROUGH PRODUCTIVE ZAKAT. *Malaysian Journal of Syariah and Law*, 13(2), 502-513. <https://doi.org/10.33102/mjssl.vol13no2.979>
- Emzaed, A. M., Kamsi, K., & Bahiej, A. (2021). Saprah Amal, Democratization and Constitutional Rights The Habitus of Philanthropy Practices for the Banjar Muslim Society in South Kalimantan. *Asy-Syir'ah: Jurnal Ilmu Syari'ah Dan Hukum*, 55(2), 393-414. <https://doi.org/http://dx.doi.org/10.14421/ajish.2021.55.2.%25p>
- Fauzia, A. (2017). Islamic philanthropy in Indonesia: Modernization, islamization, and social justice. *Austrian Journal of South-East Asian Studies*, 10(2), 223-236. <https://doi.org/https://doi.org/10.14764/10.ASEAS-2017.2-6>
- Hakim, R., & Noviyanti, R. (2025). THE CRITERIA

- FOR ZAKAH MANAGER, QUALIFICATION AND ORGANIZATIONAL CULTURE: A REVIEW OF SOME TRADITIONAL LITERATURE. *PETITA: JURNAL KAJIAN ILMU HUKUM DAN SYARIAH*, 10(1). <https://doi.org/10.22373/petita.v10i1.421>
- Harahap, P. H., Asmuni, Syahputra, A., Meidina, A. R., & Zein, A. (2023). Religious Court Decisions Regarding the Revocation of Grant (Hibah) in the Perspective of Islamic Jurisprudence. *Al-Manahij: Jurnal Kajian Hukum Islam*, 215–232. <https://doi.org/10.24090/mnh.v17i2.9767>
- Ibrahim, B., & Sherif, D. H. (2008). *From charity to social change: Trends in Arab philanthropy*. American Univ in Cairo Press.
- Iskandar, A., Bayu Taufiq Possumah, Khaerul Aqbar, & Akhmad Hanafi Dain Yunta. (2021). Islamic Philanthropy and Poverty Reduction in Indonesia: The Role of Integrated Islamic Social and Commercial Finance Institutions. *AL-IHKAM: Jurnal Hukum & Pranata Sosial*, 16(2), 274–301. <https://doi.org/10.19105/al-lhkam.v16i2.5026>
- Isnaini Harahap, Chuzaimah Batubara, Khairina Tambunan, & Abdul Hakim. (2024). The Power of Zakat in Contemporary Development: How Islamic Philanthropy Alleviates the Economic Impact of Toll Road Projects on MSMEs. *MILRev: Metro Islamic Law Review*, 3(2), 174–197. <https://doi.org/10.32332/milrev.v3i2.9391>
- Johari, F., Alias, M. H., Shukor, S. A., Abd Wahab, K., Aziz, M. R. A., Ahmad, N., Kefeli, Z., Hussin, F. A., & Ibrahim, P. (2015). Factors That Influence Repeat Contribution of Cash Waqfin Islamic Philanthropy. *Management & Accounting Review (MAR)*, 14(2), 55–78. <https://doi.org/http://dx.doi.org/10.24191/mar.v14i2.490>
- Kamarusdiana, K., & Rokan, M. K. (2018). Configuration of Costomary Law Related to Economy (Economic Adat Law Study in North Sumatera, Indonesia). *AHKAM: Jurnal Ilmu Syariah*, 18(2). <https://doi.org/10.15408/ajis.v18i2.8889>
- Karimuddin, K., Haeqal, M., Efendi, R., Marhadi, M., & Meidina, A. R. (2024). Bank Interest in the Contemporary Era: Problem of Ad’afan Muda’afah Interpretation in Determining Law of Usury. *MILRev: Metro Islamic Law Review*, 3(1), 43. <https://doi.org/10.32332/milrev.v3i1.8948>
- Lan, N. T. P., Thu, H. N., & Ha, L. T. M. (2025). Zakat as moral economy: adaptive orthopraxy among the Cham Muslims in Southern Vietnam. *Contemporary Islam*. <https://doi.org/10.1007/s11562-025-00600-4>
- Larson, G., Piperno, D. R., Allaby, R. G., Purugganan, M. D., Andersson, L., Arroyo-Kalin, M., Barton, L., Climer Vigueira, C., Denham, T., & Dobney, K. (2014). Current perspectives and the future of domestication studies. *Proceedings of the National Academy of Sciences*, 111(17), 6139–6146. <https://doi.org/https://doi.org/10.1073/pnas.1323964111>
- Mitsuo Nakamura. (1983). *The Crescent Aries over the Banyan Tree, A Study of the Muhammadiyah Movement in a Central Javanese Town* (p. 149). Gajah Mada University Press.
- Mubin, M. U., & Siddiq, A. (2022). Contextualization of Mustahiq Zakat at LAZNAS Nurul Hayat Surabaya. *Al-Manahij: Jurnal Kajian Hukum Islam*, 193–208. <https://doi.org/https://doi.org/10.24090/mnh.v16i2.6915>
- Muharir, M., Kuncoro, I., Abduloh, A. Y.,

- Ulummudin, U., & Ahyani, H. (2025). Islamic Legal Hermeneutics on Riba in Digital Banking: Contextualizing Imam al-Qurṭubī's Exegesis of Qur'an 2:275. *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan*, 12(1), 128. <https://doi.org/10.29300/mzn.v12i1.7690>
- Nashirudin, M., Razali, R., & Ulfah, A. K. (2025). Modernizing Zakat and Waqf Management in Indonesia: A Legal And Governance Perspective. *Mazahib*, 24(1), 198-220. <https://doi.org/10.21093/mj.v24i1.9419>
- Nofal, F. O. (2025). The Theology of God's Oneness (Tawḥīd) in Munaḡḡā ibn Ṣadaqah's Thought. *Concept: Philosophy, Religion, Culture*, 9(1), 49-61. <https://doi.org/10.24833/2541-8831-2025-1-33-49-61>
- Obaidullah, M., & Manap, T. A. A. (2017). Behavioral dimensions of Islamic Philanthropy: the case of Zakat. In *Financial Inclusion and Poverty Alleviation* (pp. 219-243). Springer. https://doi.org/https://doi.org/10.1007/978-3-319-69799-4_6
- Ridho, H., Sodikin, A., & Mujib, A. (2025). The Evolution of Islamic Philanthropy in Indonesia's Digital Age (2016-2023). *Al-Ahkam*, 35(1), 31-58. <https://doi.org/10.21580/ahkam.2025.35.1.23721>
- Siddiq, A., Hariyanto, Maula, I., Meidina, A. R., & Arafah, S. (2025). Reconstructing Waqf Share Policies: A Maqashid Sharia Approach with Insights from Indonesia. *El-Mashlahah*, 15(1), 79-100. <https://doi.org/10.23971/el-mashlahah.v15i1.9029>
- Sumarni, S., Meidina, A. R., Fani, A. D., Marlina, N. A., & Shufyansyah, I. G. (2025). From Vision to Practice: Comparative Dynamics of Islamic Economics in Indonesia and Malaysia. *Jurnal Ilmiah Mizani: Wacana Hukum, Ekonomi Dan Keagamaan*, 12(2), 652. <https://doi.org/10.29300/mzn.v12i2.7685>
- Ulum, K. M., Ariyanti, S., Witro, D., & Nasyiah, I. (2025). INTEGRATION OF ISLAMIC PHILANTHROPY WITH FINANCIAL TECHNOLOGY: The Case Study of Waqf towards Sustainable Funding in Indonesia. *Jurisdictie: Jurnal Hukum Dan Syariah*, 16(1), 77-123. <https://doi.org/10.18860/j.v16i1.30447>
- Yumarni, A., Suhartini, E., & Sardiana, A. (2019). Problems in Managing Endowment Asset in Bogor Regency, West Java, Indonesia. *Al-'Adalah*, 16(2), 393-410. <https://doi.org/https://doi.org/10.24042/adalah.v16i2.3876>