

ISLAMIC LAW PHILANTHROPY IN INSTITUTIONS AND URBAN VILLAGE COMMUNITY EMPOWERMENT PATTERNS IN PAREPARE CITY

Hannani^{1*}, Hasanuddin Hasim², Abdillah³

¹Fakultas Ekonomi dan Bisnis Islam IAIN Parepare. E-mail : hannani@iainpare.ac.id

²Fakultas Syariah dan Ilmu Hukum Islam IAIN Parepare. E-mail: hasanuddinhasim@iainpare.ac.id

³Fakultas Syariah dan Ilmu Hukum Islam IAIN Parepare. E-mail: abdillahzainuddin88@gmail.com

* corresponding author

Abstract

Parepare city community empowerment through Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Community Empowerment Institutions for the City of Parepare Village is a step by the city government in increasing the empowerment of the kelurahan community, but it is inversely proportional to the poverty rate from 2019-2022 which has shown a drastic increase, this is what makes researchers want to see the implementation of the mayor's regulations and community empowerment parepare city from an Islamic philanthropic perspective, this research method is a qualitative research using library research and field research methods, Islamic philanthropy and the concept of the Indonesian state are manifested linearly with Parepare Mayor Regulation No.4 of 2019 concerning guidelines for implementing village community empowerment institutions including namely : 1) Facilitate the municipal government of Parepare in preparing and implementing policies that are aspirational and right on target or needed by the community; and 2) Management of LPMK is more structured and systematic. However, the problem with the implementation of these rules lies in human resources, communication and socialization and the massive management of LPMK in Parepare City.

Keywords: Islamic Law Philanthropy; Institutions; Urban Village Community; Empowerment Patterns

INTRODUCTION

Public welfare is the most important thing in a country. This is also the ideals of the Indonesian nation as stated in the fourth paragraph of the preamble of the 1945 Constitution of the Republic of Indonesia.¹ The orientation in the fourth paragraph of the 1945 Constitution of the Republic of Indonesia has mandated the welfare of society,

¹ Suparji Suparji, "Implementasi Prinsip Good Governance Dalam Sistem Pengelolaan Keuangan Daerah Di Indonesia," *Jurnal Magister Ilmu Hukum* 4, no. 1 (2021): 1-5, <https://doi.org/http://dx.doi.org/10.36722/jmih.v4i1.756>.

which should be the commitment of policymakers to be able to realize the nation's ideals by promoting prosperity and implementing the constitutional mandate.² Talking about welfare policy in Indonesia, the concept of the welfare state is a conceptual idea regarding the democratic government system adopted by Indonesia. The concept of the welfare entails responsibility for the welfare of society.³ The presence of the concept of welfare aims to minimize the amount of poverty, misery, unemployment, health issues, while promoting social welfare based on justice, and so on. Policy makers, in carrying out their duties, should strive to realize the interests of the community and create prosperity and social welfare. The policies made should offer protection, service, assistance, and be capable of preventing social problems.

In promoting welfare, it is important to consider not only the frame of the Indonesian constitution but also the frame of Islamic law religion. The hadith narrated by Al-Bukhari states that "He is not a believer whose stomach is filled while his neighbor goes hungry." This is actually the benchmark for ignoring the poverty and poorness among fellow Muslims, especially the majority of Muslims in the urban village of Parepare City. This is because Islam as *Rahmatan lil' alamin* is able to create peace and prosperity. This is in line with what is mandated by the Al-Qur'an regarding a rule of law state, which must be based on principles, such as trust, deliberation, justice, equality, recognition and protection of human rights, free justice, peace, and obedience to the people. As we know, the teachings of philanthropy values originally emerged from religious teachings. Moreover, the majority of Indonesian people are Muslim, which opens up great opportunities to achieve the concept of welfare through the use of philanthropy. Based on research conducted by the Charities Aid Foundation (CAF), eight out of ten people in Indonesia are philanthropists. This is also one of the factors that makes Indonesia the title of the most generous country. The great potential of Islamic philanthropy in Indonesia is a space for activism for elements of society in the form of

² Asep Bambang Hermanto, "Politik Hukum Dalam Demokrasi Ekonomi Indonesia," *Jurnal Hukum Dan Bisnis (Selisik)* 4, no. 1 (2018): 4–28, <https://doi.org/https://doi.org/10.35814/selisik.v4i1.680>.

³ Lismanto Lismanto and Yos Johan Utama, "Membumikan Instrumen Hukum Administrasi Negara Sebagai Alat Mewujudkan Kesejahteraan Sosial Dalam Perspektif Negara Demokrasi," *Jurnal Pembangunan Hukum Indonesia* 2, no. 3 (2020): 416–33.

philanthropic institutions and communities.⁴ Therefore, structurally, the state is also involved in managing philanthropy as seen from the existence of various regulations and the establishment of semi-structural philanthropic bodies.⁵

However, based on the concept of *das sein*, there is still inequality in the community regarding aspects of welfare, especially among the people in the urban village of Parepare City. This is evidenced by data from the Central Bureau of Statistics of Parepare City, which noted that there were 5.44% of poor people in Parepare City in 2020. Therefore, based on the current developments in society, philanthropic institutions have been established, especially in Parepare City. However, this philanthropy does not only exist in Parepare City. The presence of philanthropy has existed for a long time in Indonesia. Philanthropy is one of the efforts made by Indonesia to realize the nation's ideals, as mandated by the fourth paragraph of the 1945 Constitution of the Republic of Indonesia regarding advancing welfare.⁶ The philanthropic institution itself is an independent institution that reflects the concern for an individual or group of people for others with a sense of love in order to help others. In essence, philanthropy exists to facilitate society and provide welfare for the whole community.

In fact, Islamic philanthropy is not only focused on one area or place, but it has also expanded to various parts of Indonesia, including the urban village of Parepare City. One of the most commonly encountered institutions in Parepare is the Zakat, Infaq, and Sedekah Muhammadiyah (Lazismu), Dompot Dhuafa, Baznas, etc. These institutions are also oriented towards the welfare of society through zakat, waqf and alms programs.⁷ Based on this case, this study aims to examine how the existence of Islamic philanthropic institutions in the urban village of Parepare City contributes to the pattern of community empowerment in Parepare City. This is because the establishment of a philanthropic

⁴ Muhammad Fazlurrahman Syarif, Dewi Purwanti, and Fahmiah Akilah, "The Perspective of Contemporary Scholars on the Zakat Payment of YouTube Google AdSense Income," *Mazahibuna: Jurnal Perbandingan Mazhab* 4, no. 2 (2022): 132–51, <https://doi.org/10.24252/MH.VI.31860>.

⁵ Makhrus, "Dinamika Dan Aktivisme Filantropi Islam Dalam Pemberdayaan Masyarakat," edisi pert (Yogyakarta: Litera, 2018).

⁶ Ridho Al-Hamdi et al., *Politik Inklusif Muhammadiyah: Narasi Pencerahan Islam Untuk Indonesia Berkemajuan* (Yogyakarta: UMY Press (dist: Caremedia Communication), 2019).

⁷ Abdi Wijaya, "Respon Lembaga Fatwa Terhadap Isu Fikih Kontemporer (Studi Komparatif Lembaga Fatwa MUI, Majelis Tarjih Muhammadiyah Dan Bahtsul Masail NU)," *Mazahibuna: Jurnal Perbandingan Mazhab* 1, no. 2 (2019): 180–99, <https://doi.org/10.24252/mh.v1i2.10624>.

institution in the urban village of Parepare City is not immediately carried out. Instead, there is a clear legal framework as stipulated in the Parepare Mayor Regulation No.4 of 2019 concerning guidelines for implementing Urban Village Community Empowerment Institutions. The existence of Islamic philanthropic institutions has an effective and creative impact that is not temporary, and encourages people to donate through institutions rather than engaging in independent and unorganized.

The welfare of the people in Parepare City is proof of the local government's commitment to reducing urban poverty. Therefore, this study focuses on the role of Mayor Regulation No. 4 of 2019 concerning the implementation of urban village community empowerment institutions in Parepare City and the implementation of Mayor Regulation in Islamic philanthropy studies.

METHOD

This study employed qualitative research using library research and field research methods. In collecting data, the researcher used observation techniques and was strengthened by relevant literature.

RESULT AND DISCUSSION

1. The Implementation of Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Urban Village Community Empowerment Institutions in Parepare City

Philosophically, the existence of law is basically oriented towards regulating all the limitations of actions that are permissible or prohibited in society and the state. In this sense, the law serves as a means of protection to create peace and justice in the framework of realizing general welfare.⁸ Therefore, the constitution has a special function and is the embodiment or manifestation of the supreme law, which must be obeyed, not only by the people but also by the government and authorities.⁹ According to Mulyana W. Kusuma,

⁸ Andul Manan, "Dinamika Politik Di Indonesia" (Jakarta: Kencana, 2018), 235.

⁹ Miriam Budiardjo, *Dasar-Dasar Ilmu Politik* (Gramedia pustaka utama, 2003).

the law, as a means of political power, occupies a more dominant position compared to other functions.¹⁰

In order to understand the basic laws of a country, it is not enough to look only at the provisions contained in the Constitution. However, it must also be understood that the basic rules that arise and are maintained in the practice of administering the state, even though they are not written down or are often exemplified by the constitutional conventions of a nation.¹¹ On this basis, the Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Urban Village Community Empowerment Institutions serves as a legal framework to provide certainty, justice, and benefits in the realization of community welfare in Parepare City.

Before examining further into the implementation and implication of the Mayor Regulation, the most important thing to understand first is related to the concept of the state that Indonesia currently adheres to. Presently, Indonesia embraces the concept of a welfare state. This concept revolves around the notion that the state is responsible for its citizens by providing welfare through assistance, protection, and the prevention of social problems.¹² In other words, the law must be in accordance with the nation's ideology as well as protecting the people's welfare.¹³ Indonesia has adopted this concept, which obliges the state to be responsible for all matters relating to the welfare of its people. To fulfill this obligation, intensive and responsible state administrators are tasked with overseeing economic field and all forms of development aimed at achieving comprehensive people's welfare.¹⁴

The state is only tasked with carrying out its function as the guardian of security and order, while economic and social affairs are handed over to the people themselves through free competition (*laissez-faire or laissez-passer or the last government is the best*

¹⁰ Mulyana W Kusuma, "Perspektif Teori Dan Kebijaksanaan Hukum" (Jakarta: Rajawali, 1986), 19.

¹¹ Mochtar Kusumaatmadja, "Fungsi Dan Perkembangan Hukum Dalam Pembangunan Nasional" (Bandung: Binacipta, 1976), 2-12.

¹² Islamul Haq, Marilang, and Kurniati, "Islamic Criminal Law on Jarimah Zina's Testimony: Uncovering the Conflicts Between Sharia Doctrine and Reality," *Al-Risalah Jurnal Ilmu Syariah Dan Hukum* 22, no. 1 (2022): 52-62, <https://doi.org/https://doi.org/10.24252/al-risalah.vi.26792>.

¹³ A Gunawan Setiardi, "Dialektika Hukum Dan Moral Dalam Pembangunan Masyarakat Indonesia" (Yogyakarta: Kanisius, 1990), 113.

¹⁴ V Hardiyono, "Indonesia Menjawab Konsep Negara Welfare State Dan Tantangannya," *Hukum*, n.d., 2.

government).¹⁵ Based on this condition, it is clear that philosophically, the realization of community welfare is a basic principle highly respected by Indonesia, including in the commitment of the local government to reduce poverty and realize the welfare of the people of Parepare City.

The implementation of Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Urban Village Community Empowerment Institutions began when the law was first promulgated on February 18, 2019. The law consists of 9 Chapters and 30 Articles, all oriented towards community empowerment at every urban village level in Parepare City. Referring to the preamble considering letter (a), the birth of this Mayor Regulation is actually an implementing regulation of Regional Regulation No. 3 of 2017 concerning the Establishment of Urban Village Community Empowerment Institutions, Hamlets, and Neighborhoods. More specifically, the purpose of presenting the Mayor Regulation is to create an aspirational and participatory Urban Village Community Empowerment Institution (UVCEI) in meeting community needs in the development sector and becoming a partner of the urban village government in empowering the community as stated in article 3 of Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Urban Village Community Empowerment Institutions.

There are at least two positive implications from the results of the implementation of these rules, these implications are as follows:

1. Facilitating the Parepare City government in preparing and implementing aspirational policies that remain targeted or needed by the community. This is because Urban Village Community Empowerment Institutions (UVCEIs) is basically a partner of the government, which is formed in every urban village as a constitutional matter. Therefore, the regional apparatus, specifically the urban village, is required to form an UVCEIs, that involves the local community; and
2. The presence of implementing regulations within the Mayor Regulation provides essential guidelines for the structured, systematic, and limited management and functional implementation of the UVCEIs. This ensures that the implementation of the UVCEIs is in accordance with their aims and objectives. Consequently, the

¹⁵ Priyatanto Abdullah, "Refitalisasi Kewenangan PTUN" (Yogyakarta: Cahaya Atma Pustaka, 2016), 21.

people of Parepare City are no longer biased their perception of UVCEIs, but rather become more participatory as partners in the government. This is actually a positive logical consequence of the birth of a legal basis. According to Roscoe Pound's theory, basically, law functions as "a tool of social engineering", which means that law functions as a social engineering tool to change people's behavior. This is also proven when UVCEIs is present in every urban village and is involved in every city government policy, such as during the Mayor Regulation Socialization Number 31 of 2020 concerning the Implementation of Discipline and Implementation of Health Protocol Law, held by the Urban Village Government along with Karang Taruna and UVCEIs of Labukkang in 2020.

Nevertheless, there is a positive impact from the implementation of Parepare Mayor Regulation No. 4 of 2019 concerning guidelines for implementing urban village community empowerment in Parepare City. However, this has not run optimally in the implementation of urban village community empowerment in Parepare City in realizing community welfare. Welfare is a condition of life coveted by the community. Welfare can be said to be successful if three elements have been fulfilled. First, prosperity, where all our needs are adequately met. Second, a sense of security, which guarantees present and future prosperity. Third, sentosa, which means everything has been prepared, planned and evaluated periodically. Welfare itself is a form of embodiment mandated by the 1945 Constitution of the Republic of Indonesia, precisely in at the opening of the fourth paragraph.¹⁶ The term "welfare" implies that addressing low standard of living or misery in society should be the main focus in efforts to realize people's welfare. In the current era, the problem of realizing community welfare is rooted in the non-fulfillment of the right to basic human needs properly due to the lack of qualified social services provided the government, which results in problems in realizing community welfare.

However, the problem with the implementation of these rules lies in human resources, communication and socialization, and the massive management of UVCEI in Parepare City. Thus, the purpose of the presence of these regulations has not been

¹⁶ Sofyan Sofyan et al., "Islamic Law Legislation In An Effort To Reform Indonesia's National Law," *Al-Risalah Jurnal Ilmu Syariah Dan Hukum* 22, no. 1 (2022): 93-104, <https://doi.org/https://doi.org/10.24252/al-risalah.vi.28369>.

fulfilled optimally, especially in terms of the unemployment aspect. Based on data from the Central Bureau of Statistics of Parepare City, one of the indicators for the welfare of the people of Parepare City is employment, the unemployment rate is recorded at around 7.14%, which has increased by 0.97% compared to August 2019. The employment sector is one of the important sectors in realizing community welfare, especially in efforts to reduce poverty. This should be the focus of the Parepare City government in meeting the social needs of the community by expanding employment opportunities. In 2020, approximately 5.44%, or around 7960 people in Parepare City were living in poverty. The poverty line in Parepare City reaches 363,710 rupiah/capita/month. Poverty is a condition where individuals are unable to meet basic needs such as food, clothing, shelter, education, and health. In 2020, the poverty depth index increased compared to 2019 with a presentation of 0.71% in 2019 and 2020 to 0.94%. This shows that the number of poor people in Parepare City continues to increase from year to year. This is one of the problems or obstacles to the realization of prosperity.¹⁷

Based on these data, it has been confirmed that the existence of Parepare Mayor Regulation No. 4 of 2019 concerning Guidelines for Implementing Urban Village Community Empowerment Institutions is not yet effective. This is because, since the enactment of the regulation in 2019, the poverty and unemployment rates have actually increased. Meanwhile, the orientation of the regulation itself wants empowerment of the urban village community of Parepare City.

2. The Relevance between Islamic Philanthropy and Community Empowerment Patterns

Empowerment derives from power, which means strength. Empowerment can be interpreted as giving the power to control humans, both individuals and groups, and participate in decisions that concern themselves and their communities.¹⁸ In other words, people have the right to determine what choices they want to make to develop themselves and decide their choices.

¹⁷ Nuranita and IPDS BPS Kota Parepare, "Indeks Pembangunan Manusia" (Parepare: BPS Kota Parepare, 2022).

¹⁸ Robert Dahl, "Democracy and Its Critics," *New Heaven Conn*, 1983, 50.

Meanwhile, if this is closely related to the problems faced Muslims in modern life, intelligence is needed concoct the three basic concepts of human life, namely faith, Islam, and ikhsan.¹⁹ These dimensions must be filled and interpreted in maintaining a balance of life, as well as providing firmness in the choice to exercise power and control certain individuals or communities. On the other hand, society can be defined as a number of people in the broadest sense and are bound by a culture that they consider the same. Thus, community empowerment is developing conditions and situations that enable people to develop their lives without feeling that these developments are the result of external forces by positioning society as subjects, not objects.

Meanwhile, the term philanthropy originates from the Greek words "*philo*" and "*anthropos*", which means human love.²⁰ Philanthropy can also mean love (generosity) to others. The Merriam-Webster Dictionary defines philanthropy as:

- a. Care for others through efforts to achieve prosperity.
- b. Acts or gifts for humanitarian purposes and organizations that provide humanitarian assistance.²¹

Python and Moody also define philanthropy as "a sublime action to answer humanity's problems". Therefore, philanthropy is an important element in an open and democratic society. Philanthropy can be a benchmark for community self-reliance because it involves efforts to resolve social problems. Philanthropy helps maintain social functioning and reduces dependence on state services, which can lead to intervention in civil society independence.

Therefore, as a certain practice, it is not difficult for people to learn about philanthropic-based activities, such as helping fellow human beings, donating to social activities, mutual cooperation to help fellow human beings, volunteering when there is a disaster. Therefore, it can be concluded that the term philanthropy will always be related to stakeholders. In practice, the term philanthropy maybe be less familiar with more

¹⁹ Mu'Allim, "Interpretasi," n.d., 45.

²⁰ Departemen Pendidikan dan Kebudayaan, "Kamus Besar Bahasa Indonesia," Edisi Kedu (Jakarta: Balai Pustaka, 1989), 276.

²¹ Arif Maftufin, "Filantropi Islam" (yogyakarta: Magnum Pustaka Utama, 2017), 1.

specific terms such as "generosity" or "volunteerism", or even more general ones such as "social activity".

Meanwhile, in Islam, the term philanthropy itself is defined as humanity. Islam came not only to put people's faith in God, but further than that it is also a mercy to the universe. The manifestation of God's presence is to teach His people to do good to everyone. At least, even if someone doesn't do good to other people, they should refrain from causing harm. As the words of Rasulullah SAW state, "A Muslim is the one from whose tongue and hand the people are safe" (H. R. Bukhari Muslim). In another hadith, it is said that "the best people are those most beneficial to [other] people" (H.R. Ath-Thabrani), as stated by M. Nashiruddin Albani. Therefore, a good Muslim or believer at least does not cause harm, trouble, or harm to other people. It is even better if they can give help to others.

Al Qur'an Surah Al An'am verse 160 is explained as follows:

"Whoever comes [on the Day of Judgement] with a good deed will have ten times the like thereof [to his credit], and whoever comes with an evil deed will not be recompensed except the like thereof; and they will not be wronged." (QS. Al An'am 160).

The verses and Hadith mentioned above are actually in line with the concept of Islamic philanthropy and Mayor Regulation No. 4 of 2019 concerning guidelines for implementing urban village community empowerment institutions oriented towards the welfare of their people. Therefore, it is clear that Islamic philanthropy will always be closely related to empowering the community itself.

CONCLUSION

Islam, as a religion of rahmatan lil alamin, is essentially present to give instructions to every human being, from waking up to going back to sleep. This aims to direct humans to their nature as humans who live with prosperity. This is logical when Islam is indirectly oriented towards philanthropy. Indonesia, as a country that adheres to the concept of a welfare state, upholds every policy that is obligated to take responsibility for all matters related to the welfare of its people with assistance from state administrators who are intensive and responsible in the economic field as well as all forms of development aimed at achieving comprehensive people's welfare. The concept of

Islamic philanthropy and the Indonesian state is manifested linearly by Parepare Mayor Regulation No. 4 of 2019 concerning guidelines for implementing urban village community empowerment institutions. There are several positive implications of implementing Parepare Mayor Regulation No. 4 of 2019 concerning guidelines for implementing urban village community empowerment institutions, namely: 1) facilitating the Parepare City government in preparing and implementing policies that are aspirational and remain targeted or needed by the community; and 2) providing a more structured and systematic management of Urban Village Community Empowerment Institutions (UVCEI). However, the problem with the implementation of these rules lies in human resources, communication, and outreach, and the massive management of UVCEI in Parepare City. Therefore, the purpose of the presence of these regulations has not run optimally, especially in the unemployment aspect. The effectiveness of implementing a regulation must also be accompanied by optimizing law enforcement and the community itself. It is logical to foster synergy with relevant parties, including local governments, village heads, and community leaders, to enhance the utilization of UVCEI. Additionally, monitoring and evaluation should be made routine by the municipal government of Parepare so that UVCEI continues to run according to the applicable corridor.

REFERENCES

- Abdullah, Priyatmanto. "Refitalisasi Kewenangan PTUN," 21. Yogyakarta: Cahaya Atma Pustaka, 2016.
- Al-Hamdi, Ridho, David Efendi, Bachtiar Dwi Kurniawan, and Hilman Latief. *Politik Inklusif Muhammadiyah: Narasi Pencerahan Islam Untuk Indonesia Berkemajuan*. Yogyakarta: UMY Press (dist: Caremedia Communication), 2019.
- Budiardjo, Miriam. *Dasar-Dasar Ilmu Politik*. Gramedia pustaka utama, 2003.
- Dahl, Robert. "Democracy and It Critics." *New Heaven Conn*, 1983, 50.
- Departemen Pendidikan dan Kebudayaan. "Kamus Besar Bahasa Indonesia," Edisi Kedu., 276. Jakarta: Balai Pustaka, 1989.
- Haq, Islamul, Marilang, and Kurniati. "Islamic Criminal Law on Jarimah Zina's Testimony: Uncovering the Conflicts Between Sharia Doctrine and Reality." *Al-*

- Risalah Jurnal Ilmu Syariah Dan Hukum* 22, no. 1 (2022): 52–62.
<https://doi.org/https://doi.org/10.24252/al-risalah.vi.26792>.
- Hardiyono, V. “Indonesia Menjawab Konsep Negara Welfare State Dan Tantangannya.”
Hukum, n.d., 2.
- Hermanto, Asep Bambang. “Politik Hukum Dalam Demokrasi Ekonomi Indonesia.”
Jurnal Hukum Dan Bisnis (Selisik) 4, no. 1 (2018): 4–28.
<https://doi.org/https://doi.org/10.35814/selisik.v4i1.680>.
- Kusuma, Mulyana W. “Perspektif Teori Dan Kebijakan Hukum,” 19. Jakarta:
Rajawali, 1986.
- Kusumaatmadja, Mochtar. “Fungsi Dan Perkembangan Hukum Dalam Pembangunan
Nasional,” 2–12. Bandung: Binacipta, 1976.
- Lismanto, Lismanto, and Yos Johan Utama. “Membumikan Instrumen Hukum
Administrasi Negara Sebagai Alat Mewujudkan Kesejahteraan Sosial Dalam
Perspektif Negara Demokrasi.” *Jurnal Pembangunan Hukum Indonesia* 2, no. 3
(2020): 416–33.
- Maftufin, Arif. “Filantropi Islam,” 1. yogyakarta: Magnum Pustaka Utama, 2017.
- Makhrus. “Dinamika Dan Aktivisme Filantropi Islam Dalam Pemberdayaan
Masyarakat,” Edisi pert. Yogyakarta: Litera, 2018.
- Manan, Andul. “Dinamika Politik Di Indonesia,” 235. Jakarta: Kencana, 2018.
- Mu’Allim. “Interpretasi,” n.d., 45.
- Nuranita, and IPDS BPS Kota Parepare. “Indeks Pembangunan Manusia.” ParePARE:
BPS Kota Parepare, 2022.
- Setiardi, A Gunawan. “Dialektika Hukum Dan Moral Dalam Pembangunan Masyarakat
Indonesia,” 113. Yogyakarta: Kanisius, 1990.
- Sofyan, Sofyan, Lomba Sultan, Achmad Musyahid, and Mulham Jaki Asti. “Islamic Law
Legislation In An Effort To Reform Indonesia’s National Law.” *Al-Risalah Jurnal
Ilmu Syariah Dan Hukum* 22, no. 1 (2022): 93–104.
<https://doi.org/https://doi.org/10.24252/al-risalah.vi.28369>.
- Suparji, Suparji. “Implementasi Prinsip Good Governance Dalam Sistem Pengelolaan
Keuangan Daerah Di Indonesia.” *Jurnal Magister Ilmu Hukum* 4, no. 1 (2021): 1–5.
<https://doi.org/http://dx.doi.org/10.36722/jmih.v4i1.756>.
- Syarif, Muhammad Fazlurrahman, Dewi Purwanti, and Fahmiah Akilah. “The

Perspective of Contemporary Scholars on the Zakat Payment of YouTube Google AdSense Income." *Mazahibuna: Jurnal Perbandingan Mazhab* 4, no. 2 (2022): 132-51.
<https://doi.org/10.24252/MH.VI.31860>.

Wijaya, Abdi. "Respon Lembaga Fatwa Terhadap Isu Fikih Kontemporer (Studi Komparatif Lembaga Fatwa MUI, Majelis Tarjih Muhammadiyah Dan Bahtsul Masail NU)." *Mazahibuna: Jurnal Perbandingan Mazhab* 1, no. 2 (2019): 180-99.
<https://doi.org/10.24252/mh.v1i2.10624>.