ISSN:1533-9211
SEYBOLD REPORT
www.seybold-report.com

Zakat Distribution from an Axiological Perspective

Khairiah Mohd Yassin
School of Languages, Civilisation and Philosophy, College of Art and Sciences,
Universiti Utara Malaysia 06010 Sintok, Kedah, Malaysia

ISSN: 1533 - 9211

CORRESPONDING AUTHOR:

Khairiah Mohd Yassin
mykhairiah@uum.edu.my

KEYWORDS:

Zakat Distribution, Philosophy, Axiology, Zakat Institution, Distribution Procedure

Received: 05 March 2024
Accepted: 21 March 2024
Published: 29 March 2024

TO CITE THIS ARTICLE:

Mohd Yassin, K. (2024). Zakat Distribution from an Axiological Perspective. *Seybold Report Journal*, *19*(03), 236-249. DOI: 10.5110/77. 1131

Abstract

Zakat is the third pillar of Islam, which must be fulfilled by Muslims who are able and meet the conditions as stipulated by Islamic law. The zakat obligation fulfilled by the zakat payers is indeed capable of improving the economy of the community and the country. However, the current situation of the Muslim community in Malaysia is still in a bad state, apart from making the government (at the state and federal level) apprehensive because many families belong to the hardcore poor, i.e., household income below two thousand ringgit or less a month. On the one hand, this situation may reflect the inefficiency of zakat institutions in Malaysia in implementing zakat distribution procedures smoothly and systematically because each institution receives a large amount of collection, which increases every year. On the other hand, some hardcore low-income families may have been neglected or yet to receive any assistance, including zakat assistance that they are entitled to. Therefore, in examining the zakat distribution issue, this study is presented to meet the following two objectives. First, to investigate the concept of zakat distribution in terms of etymology and terminology. Secondly, to analyse the philosophy of zakat distribution from the perspective of axiology - a value system based on the Islamic framework. The research applied the qualitative method by focusing thoroughly on the literature review in the data collection process. For data analysis, textual analysis of data and facts was obtained from relevant library documents. Preliminary findings of the study found that the distribution of zakat is a procedure of distribution or giving zakat to *asnaf* under the management and administration of the state government, i.e., institutions appointed by the *Yang Dipertuan Agong* (for non-sultanate states and territories), and by the Sultan for states covered by Sultan or King. The implications of this study are refined to strengthen the zakat distribution procedure (conceptually and practically) of every zakat institution in Malaysia, including in the state of Kedah.

INTRODUCTION

Indeed, zakat is an obligation imposed on Muslims, especially those who can afford it in wealth and finance. The obligation of zakat is emphasised by Allah Ta'ala, in line with the obligation of prayer, as recorded in several parts of His verses. For example, Allah Ta'ala reminds people to perform prayers and pay zakat *(Surah al-Baqarah (2) verses 43, 110, and 117). In Surah al-Maidah (5) verse 55*, Allah Ta'ala says: "And perform prayer and pay zakat and whatever you put first of good for yourselves, you will surely be victorious. Lo! Allah seeth all that ye do."

Indeed, the demand for zakat is obligatory to those who are wealthy and meet all the conditions set by Islam as enshrined in the law of fiqh. The purpose of zakat is to help the poor and the needy. These groups are called *asnaf* (the research on this group is discussed in the analysis section of the study) - they are classified as the parties entitled to receive zakat assistance.

After further investigation into the status and economic position of the Muslim community in Malaysia, it was discovered that many people still need financial assistance, including in the form of zakat, from the government. This is because many families (including in urban areas throughout Malaysia) belong to the category of hardcore poor, poor, or weak. This group is often referred to as the vulnerable group or B40 (where the total household income is below RM4,000 per month). In fact, some families earn less than RM2,000 a month.

The poverty statistics in Malaysia show an increase in poverty from 5.6 percent in 2019 to 8.4 percent in 2020 (Department of Statistics, 2021). The issue here is why many families are still classified in the hardcore poor category. There are several related questions, such as whether the vulnerable and the hardcore poor receive government assistance, including zakat assistance from state zakat institutions, or whether they are neglected of receiving zakat assistance when they are eligible to receive it. If this situation still occurs, is it due to the negligence of the zakat institution, or the party that needs assistance has never applied for zakat? Or is the current zakat distribution procedure by zakat institutions and boards less systematic so that the poverty level of the community has not changed much - there may also be families whose financial situation is deteriorating as a result of the Covid-19 pandemic that hit the country and the world for almost two years.

Research Objective

Therefore, to unravel the issues and problems, this paper is presented to examine the concept of zakat distribution etymology and terminology and analyse the philosophy of zakat distribution from an

axiological point of view. Axiology, in this case, is viewed from the framework of Islamic philosophy - a value system for judging a movement, action, or human behaviour whether it is good-*makruf* or otherwise, bad-*mungkar*. Assessment is done without the limitations of space-place and time-period. This philosophical analysis is considered significant so that the wisdom behind the procedure and work of zakat distribution is well understood by all parties - so that each party involved performs its responsibilities accordingly, whether as an officer in a zakat institution, zakat payer, or *asnaf*.

Research Methodology

This study was based on a qualitative method, using the interpretation of data and facts related to the concept of zakat distribution and its philosophy from an axiological point of view. Thus, the data collection method was based entirely on library research - referring to important documents such as scriptures, books, journal articles, report papers, newspapers, and other relevant documents. Furthermore, the data analysis method used a descriptive textual analysis approach to the library data. Data analysis of this study aims to analyse the concept of zakat distribution and the value obtained from the process. The purpose is to understand the real concept of the distribution work, thus benefiting all stakeholders, whether the party that handles zakat management, namely zakat institutions (in states throughout Malaysia), zakat payers (who fulfill the obligation to pay zakat), or zakat recipients (those who are entitled to receive zakat assistance) - through the implemented distribution procedure.

Literature Review

The distribution of zakat is an act of distributing zakat to the asnaf group, whether in the form of money, scholarships, medical assistance, home repair assistance, or building a house (LZNK, 2019). Zakat distribution requires a clear procedure in terms of documentation to facilitate the understanding of the officers involved and facilitate its implementation in the field. From an axiological point of view, the study attempts to dissect the value obtained (either) explicitly or implicitly from the zakat distribution procedures implemented by the responsible zakat institutions. Why the value? This is because every work that involves procedures, such as the distribution of zakat, contains an important value behind it - which is already known or tried to be understood by the Muslim community in Malaysia.

Furthermore, in linking the main theme of this study, namely the concept of zakat distribution and zakat distribution from an axiological point of view, some related studies were found and briefly described below.

Previous research about zakat distribution

Researchers in various fields have done many studies on zakat distribution. For example, a study that examined the factors and levels of confidence of the Muslim community on the management of zakat distribution, including the distribution of zakat from the point of view of fiqh law and national legislation. In this area, Hairunnizam and Sanep (2015) investigated the factors that influence the level of confidence of the Muslim community on zakat distribution - a study of the elements of satisfaction and community confidence on the quality of distribution management under the operation of the Selangor Zakat Centre. Mohd Rusydi and Luqman (2016) discussed the concept of zakat distribution, an analysis from the point of view of fiqh law and its position in the context of legislation and regulations in Malaysia.

Another relevant area is the performance and management efficiency of zakat institutions in Malaysia. For example, Eza Ellany, Mohd Rizal, and Mohamat Sabri (2014) examined the performance of financial and non-financial distribution efficiency among zakat institutions in Malaysia, which involves 14 zakat institutions throughout the country. Next, Ahmad Fathi, Hairunnizam, and Mohd Ali (2017) focused on management under the Johor State Islamic Religious Council. They found that the efficiency performance in managing the distribution of zakat is getting better and increasing every year, where zakat money is distributed according to the category of *asnaf* (eligible). Mohd Faezul (2019) also analysed the efficiency of the zakat distribution performance but is specifically focused on Baitulmal Sarawak - good distribution management but needs continuous improvement (as suggested in his study) for the benefit of the *asnaf* in Sarawak.

Previous research has also investigated the role behind the implementation of zakat distribution. Mohd Faisol and Muhammad (2019) examined and analysed the effectiveness of zakat distribution as a medium to settle debts among the al-gharimin (ie one of the parties included in the *asnaf*). The study found that the distribution of significant zakat includes curbing the debt of debtors, in particular involving their basic needs. Therefore, they suggested that the appropriate selection for categorizing *asnaf al-gharimin* is important to enable the distribution of zakat for this group.

Previous Research about Zakat Distribution from the Perspective of Axiology

Previous studies about the distribution of zakat from an axiological point of view are not yet actively worked on by researchers, including in the field of philosophy and thought. This is because most studies that examined the value from the zakat distribution procedure tend to discuss it from the perspective of the principle of distribution, as studied by Muhibbuddin (2017) – who examined the principle of zakat

distribution held by zakat institutions, especially the Selangor Zakat Board - which is used as a guide and yardstick to launch the process of distribution of zakat among the *asnaf* in Selangor.

Nor Mohammad Abdoeh (2019) examined zakat legislation from a philosophical point of view - Law Number 23 of 2011, implemented in Indonesia. His study found that the specific law on the handling of zakat aims to increase the effectiveness of zakat management and increase the benefits of zakat to create prosperity and eradicate poverty among the Muslim community (especially in Indonesia).

The summary of findings from previous studies clearly focused more on the concept, principles, management, and administration of distribution, community trust factors in the implementation of zakat distribution by zakat institutions, as well as the role of zakat distribution. However, in-depth research of the philosophical framework of zakat distribution, especially axiological, is still not actively undertaken. Thus, such a study is highlighted to unravel the real value and benefits that can be understood from the procedure or process of zakat distribution - one of the most important works involving zakat institutions in Malaysia.

Research Analysis and Discussion

This section focuses on the concepts of zakat distribution and axiology. From the two main concepts, in-depth research is undertaken on the distribution of zakat from a philosophical point of view. Its philosophy will be evaluated and analysed from the axiological framework - the values behind the zakat distribution work process (implemented by the responsible parties), namely the trustees under the auspices of the state zakat institution in implementing the zakat distribution procedure.

The Concept of Zakat Distribution

Zakat, etymologically, means blessing, growth, purification, and goodness (Zaidan, 2004; Ibn Manzur, 1990). The four elements, namely blessing, growth, purity, and goodness are the basis of zakat because property issued for zakat can expand and increase its value and keep it away from all forms of damage.

Zakat, in terms of terminology, refers to a certain amount of property that is required by Allah Ta'ala to be handed over to those who are entitled or eligible to receive it (Abdul Qadim, 1983). Property, according to the *fuqaha'*, is part of the wealth that must be handed over to a group of people who are entitled to receive it through a certified *amil* group. Those entitled to receive zakat are known as asnaf (al-Zuhaili, 2006; al-Qaradhawi, 1987). Who falls under the category of *asnaf*? Allah Ta'ala determines the group that is

classified as the recipients of zakat funds as per His words in *Surah at-Taubah verse 60*, which means:

> *"Lo! The alms (zakat) is only for the poor and the needy, and the amils who administer it, and the converts whose hearts are tamed, and for the slaves who want to free themselves, and those who are in debt, and to (spend on) the cause of Allah, and the travelers (who decide) on the way. (It is) a decree from Allah. And Allah is Knowing, Wise."*
>
> *Translated Surah at-Taubah (9):60*

Based on the above verse of the Qur'an, it can be interpreted that there are eight types of people, or asnaf groups, who are eligible to receive zakat - namely the destitute (*al-fuqara'*), the poor (*al-masakin*), amil, converts, slaves who want to be freed (*al-riqab*), creditors or debtors (*al-gharimin*), people who fight in the cause of Allah (*fi-sabilillah*), as well as people who travel (*ibn sabil*).

The State of Kedah Fatwa Council has determined that zakat money or funds should only be distributed to eight groups, known as asnaf, based on the provisions of the syara' as per the brief analysis below.

First, the destitute - those whose income is less than half of what they need. They do not have any property, employment, or income from other sources to cover their daily needs and dependents.

Second, the poor - their income exceeds half of their needs. This group has jobs or businesses that only meet part (but not enough) of the daily needs of themselves and their dependents.

Third, amil - those who are directly involved with the zakat board, either individually or organisationally, in managing any form of zakat management such as collection, distribution, finance, and other related matters.

Fourth, a convert (*muallaf*) - a person whose heart is tamed to embrace Islam or better known as a new brother/sister.

Fifth, ar-riqab - a slave who wants to free himself from any form of slavery.

Sixth, al-gharimin - people who are indebted in the way of Allah Ta'ala, that is, they are indebted to meet the basic needs of themselves, their dependents, or their community who need immediate help from them

and are allowed by Islamic law.

Seventh, fi sabilillah - people who fight in the way of Allah, such as students, religious teachers - those who are involved in an activity or activities in the form of religion, welfare, and virtue in defending Islam.

Eighth, ibn sabil - a traveler who runs out of supplies on a journey approved by sharia' and not for immorality.

Thus, the amount issued for zakat given to the amil to be handed over to the asnaf group is known as the zakat distribution procedure. It is based on the process of distribution of property, money, or zakat funds (in various forms of zakat such as business, income, gold, paddy) to be given to the asnaf (consisting of eight categories), who are entitled to receive it. The amount distributed to the parties involved can help alleviate their burden.

The Concept of Axiology

The discussion continues on the concept of axiology. Axiology is defined as a philosophy that studies and examines the value of something - unraveling the facts and benefits found in something, whether in the form of knowledge or matter. It also refers to the science that investigates the meaning of value, which is generally viewed from a philosophical point of view (Abdul Halik 2020; Rizal & Misnal 2001). In principle, according to Rescher (2005) and Abdul Rahman (2010), axiology is based on two main branches of philosophy, namely ethics which examines moral issues, and aesthetics which observes the value of beauty contained in everything.

The value framework is examined from the point of view of usage that can be derived from something or things, its relation to moral methods - the question of good-bad, easy-hard, beautiful-ugly - ultimately seeks to resolve questions surrounding ethical and aesthetic issues. In other words, the question of value evaluates (among others) the question of appreciation, feeling, and satisfaction (Abdul Halik 2020; Didin & Hilyah 2020; Totok 2016), which is closely related to human beings and their environment.

This article explores the context of axiology based on two aspects, namely:

i. the value obtained from the distribution of zakat (based on the question of what and why the distribution of zakat is necessary) - taken and developed from Divine sources (Qur'anic verses), and

ii. the relevance of zakat distribution with moral aspects (purpose and objectives of its implementation by responsible parties, such as zakat institutions).

The Philosophy of Zakat Distribution from the Perspective of Axiology

Indeed, from a philosophical point of view, the distribution of zakat can be traced from the reminders of Allah Ta'ala in His holy verses. For example, the verse of the Qur'an in *Surah al-Baqarah (2) verse 261*, which means:

> *"The likeness of one who spends his wealth in the way of Allah, is similar to the seed which grows to produce seven stalks, each stalk being a hundred seeds. And Allah multiplies the reward for whom He wills, and Allah is All-Embracing, All-Knowing."*
>
> *Translated Surah al-Baqarah (2): 261*

From the verses of the Qur'an, zakat is valued as a seed that can grow seven stalks. One question arises, why seven stalks? Each stalk adds a hundred seeds. Why a hundred seeds? Based on Ibn Kathir's Tafsir, "spending wealth in the way of Allah" is interpreted as spending wealth in obedience solely because of Allah Ta'ala. The deed is a good deed that Allah Ta'ala will reward up to seven hundred times. This is because Allah Ta'ala will grow good deeds for each perpetrator of such deeds, just as He grows crops for anyone who sows seeds (crops) in fertile soil. "Allah multiplies the reward for whomever He wills", depending on the intention and sincerity of a person in every action.

When there are people who pay zakat (because of their demands and obligations as Muslims), then there should be a party responsible for managing the zakat money. Allah Ta'ala, in His holy words, reminds people in *Surah al-Tawbah (9) verse 103*, which means:

> *"Take alms (zakat) from some of their wealth, so that with it you may purify and cleanse them and pray for them, for surely your prayer is peace for them and Allah is All -Hearing, All -Knowing.."*
>
> *Translated Surah al-Tawbah (9):103*

The meaning of the verse of the Qur'an explains that the process of collecting zakat among Muslims is the responsibility of the rulers or their representatives (al-Tabari 1992; al-Qurtubi (t.t)). Why the government? This is because the government plays a role in enforcing the law of zakat for the Muslim community in the

state or place where it rules (Ibn Hajar al-'Asqalani, 1991). Zulkarnain et al. (2016) emphasises that the role of government to manage zakat (including collecting zakat) is an important element in the Islamic system of government. It is based on two main principles, namely:

i. the government is responsible for improving the lives of its people to be peaceful and prosperous, and
ii. the role of managing zakat as one of the financial resources of the country so that efforts to eradicate poverty among the public can be realised.

The significance of zakat distribution from *Surah al-Baqarah* and *Surah al-Tawbah* can be interpreted from three different perspectives in the following detailed analysis:

The first is from the side of the zakat payer, where he can educate and cleanse his heart from being stingy, miserly, or penurious so that he believes that Allah Ta'ala has completely cleansed his property. The obligation of zakat is also a sign of gratitude for every sustenance bestowed by Allah Ta'ala on him, in addition to the belief that his property has other human rights (especially the poor and needy) in it.

Secondly, it refers to the recipients of zakat through the zakat distribution procedure. This is because the recipients of zakat (8 types of *asnaf*) especially the poor or needy shall not be jealous, hateful, or feel belittled by the rich and able because they are helped by the groups through the intermediary of zakat institutions such as LZNK. It is also a motivation for them to continue work and make the best use of the zakat money obtained to improve their lives. Further, this will encourage them to work hard to get out of the cocoon of poverty (to a certain extent, they will also be zakat payers when their lives improve at some point).

The third is the zakat institution, which is responsible for implementing the zakat distribution process. In this context, the Kedah State Zakat Board (LZNK), which is the sole zakat institution in Kedah - for example - implements and intensifies zakat distribution procedures based on the slogan "*Asnaf disantuni, pembayar diberkati"* (*Asnaf* is served, Payer is blessed) (LZNK 2019a). *"Asnaf disantuni"* (*Asnaf* is served) is interpreted as a method of managing and serving the group as best as possible - where the management process can be traced through each of the core procedures of LZNK distribution. The core procedure of zakat distribution in LZNK is based on its four main functions, namely the management of zakat applications, preparation of zakat payment vouchers, payment of zakat, and the appointment and renewal of the credentials of amil assistants (LZNK 2018).

"Pembayar diberkati" (Payer is blessed) refers to the LZNK zakat payers who will always be respected in the eyes of the people and blessed in the eyes of Allah Ta'ala. They are respected by the people for their ability to carry out their responsibilities to help the poor and needy who still exist in every corner of the state of Kedah. Zakat payers are also blessed by Allah Ta'ala for fulfilling the demand as servants of Allah Ta'ala in completing the third pillar of Islam - "pay zakat" (*Surah al-Baqarah verse 43*), "give zakat" (*Surah al-Baqarah verse 83*), "pay zakat" (*Surah al-Baqarah verse 110; Surah al-Maidah verse 12*), "give zakat" (*Surah at-Taubah verse 5*) - after the demand to perform prayers.

Therefore, LZNK and its offices in all districts in Kedah can intensify their efforts and work in smoothing the administration and management of zakat, including the distribution of zakat. This is because LZNK, as the sole zakat institution in Kedah, plays a big role in bridging the gap between the rich and the poor, as well as improving the socio-economic status of the community in Kedah as best as possible - so that Kedah's status as one of the three poorest states in Malaysia (Noorazura 2019; Irwan 2019) can be altered and improved in the future.

Furthermore, the relationship between the distribution of zakat and the moral aspect can be assessed based on the purpose and objectives of its implementation by each zakat institution. In Malaysia, the zakat institution is placed under the jurisdiction of the state government while at the Federal Territory level - Kuala Lumpur, Labuan, and Putrajaya, it is under the responsibility of His Majesty the *Yang di-Pertuan Agong*. The following are some of the main purposes and objectives of zakat institutions, especially in handling the zakat distribution process.

First, to defend and improve the living standards of *asnaf* - is the responsibility of the government and zakat institutions as government representatives to help every group in need of help, whether the poor, needy, converts or debtors.

Second, to channel assistance to the **asnaf** - assistance in the form of money, medical, scholarships (further studies), repair or construction of houses, equipment (for employment purposes), and others. The purpose of this aid is to alleviate the hardship faced by the group.

Third, to distribute zakat funds fairly and honestly. Al-Qaradhawi (1987) pointed out that the detailed description in the verses of the Qur'an regarding zakat is more focused on the method and manner of

distributing zakat compared to determining the source of zakat. This is because there is a possibility of misappropriation and misusing zakat money due to uncontrolled lust (including by zakat officers). This situation explains that the distribution of zakat is a big responsibility and trust that must be borne by the zakat institution in the best possible way.

Fourth, to balance the socio-economy of the Muslim community - whether among the rich or the able-bodied with the poor and those in need of help and support. The distribution of zakat is the best medium to ensure the existence of an economic and financial balance between communities. This is because the poor or needy are not entirely marginalised by the government. In fact, they are given various types of zakat assistance (based on their income and living conditions) so that they can get out of the cocoon of poverty. On the other hand, the rich continue to carry out the responsibility of paying zakat (and are given initiatives by the government such as rebates and tax exemptions) - for which the zakat money is distributed (fairly and systematically) to the *asnaf.*

Fifth, to improve and elevate the zakat distribution management from time to time and adapt to the current conditions. In this context, zakat institutions take the initiative and continuous efforts in ensuring that zakat distribution can be implemented more effectively and productively. Latest technology and apps are used during the zakat distribution process - so that its implementation is smoother and reduces various forms of bureaucracy.

CONCLUSION

In summary, the distribution of zakat is an act or procedure of distributing money or zakat funds to the needy (8 categories of *asnaf*). From a practical point of view, the distribution of zakat creates value for several groups of people. The first group is the zakat payers, who are aware of their obligation as Muslims in helping the needy and, at the same time, believe that their property is cleansed and purified by Allah Ta'ala when they pay zakat. Secondly, the needy, the poor, and the destitute feel protected and cared for because the zakat institution can assist them if they need it, either in terms of finance, medicine, housing, or education. Thirdly, the zakat institution itself is viewed as playing an important role in implementing zakat distribution procedures so that it can be dispersed fairly, honestly, systematically, and efficiently, thus being able to improve the economic status of the Muslim community in every region, state or country around the world. The improvement of the economy will certainly enhance the image, dignity, and prestige of the Muslim community - at the same time become more respected by non-Muslims.

Finally, from an axiological point of view, zakat distribution clearly has its value and importance in Islam. The value refers to the benefits derived from it - helping the needy, looking after the welfare of the Muslim community, purifying the property of zakat payers, as well as streamlining the management of zakat institutions (over time) for the better in the future.

ACKNOWLEDGEMENT

Special thanks are extended to the research sponsor, the Kedah State Zakat Board (LZNK) in collaboration with the Zakat Research and Innovation Institute (IPIZ) UUM and the Research and Innovation Management Center (RIMC) for the research sponsorship entitled "Improving Standard Operating Procedures (SOP) Collection and Distribution of Zakat Under the Control of the Kedah State Zakat Board (LZNK)", Code SO 14281.

COMPETING INTERESTS

The authors have no competing interest to declare.

Author's Affiliation

Khairiah Mohd Yassin
School of Languages, Civilisation and Philosophy, College of Art and Sciences,
Universiti Utara Malaysia 06010 Sintok, Kedah, Malaysia

COPYRIGHT:
© 2024 The Author(s). This is an open-access article distributed under the terms of the Creative Commons Attribution 4.0 International License (CC-BY 4.0), which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited. See http://creativecommons.org/licenses/by/4.0/. *Seybold Report* is a peer-reviewed journal published by Seybold Publications.

HOW TO CITE THIS ARTICLE:

Mohd Yassin, K. (2024). Zakat Distribution from an Axiological Perspective. *Seybold Report Journal*, *19*(03), 236-249. DOI: 10.5110/77. 1131

REFERENCES

Abdul Halik. (2020). Ilmu pendidikan Islam: Perspektif ontologi, epistemologi, aksiologi. *Istiqra', 7*(2), 10-24.

Abdul Qadim Zallum. (1983). *Al-amwal fi al-dawlah al-khilafah*. Beirut: Darul Ilmi Lil Malayin.

Abdul Rahman Abdullah. (2010). *Wacana falsafah Sains: Sejarah dan pemikiran.* Pulau Pinang: Pusat Kajian Pengurusan Pembangunan Islam Universiti Sains Malaysia.

Ahmad Fathi, Hairunnizam Wahid & Mohd Ali Mohd Nor. (2017). Kecekapan pengurusan kewangan dan pengurusan agihan zakat: Kajian terhadap Majlis Agama Islam Johor. *UMRAN*, *4*(3), 52-66.

Al-Qaradhawi, Yusof. (1987). *Fiqh al-zakat.* Beirut: Muassasah al-Risalah.

Al-Qurtubi, Muhammad Ibn Ahmad. (t.t.). *Al-Jami' li ahkam al-Quran*. Kaherah: Dar al-Fikr.

Al-Tabari, Abu Ja'far Muhammad Bin Jarir. (1992). *Jami' al-bayan.* Beirut: Dar al-Kutub al-Ilmiyah.

Al-Zuhaili, Wahbah. (2006). *Usul al-Fiqh al-Islami. Juz 2*. Damsyiq: Dar al-Fikr.

Didin Sirojudin & Hilyah Ashoumi. (2020). Aksiologi ilmu pengetahuan manajemen pendidikan Islam. *Al-Idaroh: Jurnal Studi Manajemen Pendidikan Islam*, *4*(2), 182-195.

Eza Ellany Abdul Lateff, Mohd Rizal Palil & Mohamat Sabri Hassan. (2014). Prestasi kecekapan agihan kewangan dan bukan kewangan di kalangan institusi zakat di Malaysia. *Jurnal Ekonomi Malaysia*,

48(2), 51-60.

Hairunnizam Wahid & Sanep Ahmad. (2015). Faktor mempengaruhi tahap keyakinan agihan zakat: Kajian terhadap masyarakat Islam di Selangor. *Jurnal Ekonomi Malaysia, 48*(2), 41-50.

Ibn Hajar al-'Asqalani, Abu al-Fadl Ahmad Ibn 'Ali. (1991). *Fath al-Bari.* Beirut: Dar al-Fikr.

Ibn Kathir, Abu al-Fida 'Imad ad-Din Ismail Ibn Umar Ibn Kathir al-Qurashi al-Dimashqi. (2000). *Tafsir Ibn Kathir. (Terj.).* Jakarta: Pustaka Imam Asy-Syafie.

Ibn Manzur, Abu Fadl Jamal al-Din Muhammad Ibn Mukarram. (1990). *Lisan al-Arab*. Beirut: Dar al-Fikr.

Jabatan Perangkaan. (2021). *Household income estimates and incidence of poverty report, Malaysia, 2020.* Retrieved on March 30, 2023 from https://www.dosm.gov.my.

Lembaga Zakat Negeri Kedah. (2018). *Salinan dokumen terkawal MS ISO 9001:2015.* Alor Setar: LZNK.

Lembaga Zakat Negeri Kedah. (2019). *I-Zakat: Lembaga Zakat Negeri Kedah.* Alor Setar: LZNK.

Mohd Faisol Ibrahim & Muhammad Sahrim. (2019). Peranan agihan zakat sebagai alat kewangan sosial Islam bagi melangsaikan hutang golongan al-gharimin di Malaysia. *Labuan E-Journal of Muamalat and Society (LJMS), 13*(2019), 45-53.

Mohd Rusydi Ramli & Luqman Abdullah. (2016). Agihan zakat terus kepada asnaf: Analisis fiqh dan kedudukannya di Malaysia. *Labuan e-Journal of Muamalat and Society, 10*(2016), 86-100.

Muhibbuddin Abdullah. (2017). *Prinsip-prinsip agihan zakat dan pelaksanaannya di negeri Selangor.* Tesis PhD, Universiti Teknologi Malaysia, Skudai, Johor.

Nor Mohammad Abdoeh. (2019). Tinjauan filosofis terhadap Undang-undang Nomor 23 Tahun 2011 tentang pengelolaan zakat. *Cakrawala: Jurnal Studi Islam, 14*(2), 143-157.

Pg Mohd Faezul Fikri Ag Omar. (2019). Analisis prestasi kecekapan agihan zakat: Kajian di tabung Baitulmal Sarawak. *Labuan E-Journal of Muamalat and Society (LJMS), 1*(2019), 60-78.

Rescher, Nicholas. (2005). *Value matters: Studies in axiology*. Frankfurt: Ontos Verlag.

Rizal Mustansyir & Misnal Munir. (2001). *Filsafat ilmu*. Yogjakarta: Pustaka Pelajar.

Totok Wahyu Abadi. (2016). Aksiologi: Antara etika, moral dan estetika. *KANAL: Jurnal Komunikasi, 4*(2), 187-204.

Zaidan, Abd Karim. (2004). *Al-Zakatu wa ahkamuha fi al-Islam*. Lubnan: Muassasah al-Risalah.

Zulkarnain Muhammad Ali, Hanifah Ahzami Samiun, Shofian Ahmad & Mat Noor Mat Zain. (2016). Peranan pemerintah dalam pengurusan zakat di Indonesia dan Malaysia. *Jurnal Hadhari, 8*(2), 229-244.