

## The Effect of Indonesia Philanthropy's Regulation Towards the Welfare State

Mukhlishin<sup>a,1,\*</sup>, Khudzaifah Dimiyati<sup>a,2</sup>, Absori<sup>a,3</sup> Jelang Ramadhan<sup>b,4</sup> Dinil Abrar Sulthani<sup>c,5</sup>

<sup>a</sup> Universitas Muhammadiyah Surakarta, Sukoharjo, Indonesia.

<sup>b</sup> Bursa Uludağ University, Nilüfer, Turki.

<sup>c</sup> Marmara University, Istanbul, Turki.

<sup>1</sup> [mukhlishin@ummat.ac.id](mailto:mukhlishin@ummat.ac.id); <sup>2</sup> [kd255@ums.ac.id](mailto:kd255@ums.ac.id); <sup>3</sup> [absorisaroni@gmail.com](mailto:absorisaroni@gmail.com); <sup>4</sup> [J.ramadhan@uludag.edu.tr](mailto:J.ramadhan@uludag.edu.tr); <sup>5</sup> [abrardinil@marun.edu.tr](mailto:abrardinil@marun.edu.tr)

\* [mukhlishin@ummat.ac.id](mailto:mukhlishin@ummat.ac.id)

### ARTICLE INFO

#### Article history

Received: 05-06-2021

Revised: 20-09-2022

Accepted: 20-12-2022

#### Keywords

Indonesia;  
Philanthropic;  
Regulations;  
Welfare;

### ABSTRACT

Philanthropy has been very beneficial for social welfare. However, the regulation of philanthropy that governs philanthropy management institutions has not been successful in enhancing the welfare of the poor, particularly in post-COVID-19 tourism areas. This research explains the issue from a doctrinal normative perspective. The results indicate that the characteristics of philanthropy norms work as economic capital assistance, the regulation also should be able to identify the objectives and goals to be achieved for human welfare. Moreover, state and private institutions manage philanthropy independently, freely, and responsibly performing economic empowerment is developed with the existence of institutions that manage resources derived from philanthropic activities. These activities are based on the recommendations which are contained in scriptures and hierarchical juridical legitimacy containing transcendent norms.



This is an open access article under the [CC-BY 4.0](#) license.



## 1. Introduction

In Indonesia, philanthropy is considered among the hereditary tradition of its people which play an important part in the nation's cultural history.<sup>1</sup> Philanthropic activities have been used by philanthropic entities to embody their absolute values to build public trust,<sup>2</sup> since, public trust is a vital mechanism of philanthropic activities. Philanthropy is part of the belief that captures the status of needs.<sup>3</sup> The government plays an important role in supporting good philanthropic management. Djubedi, believes that having a profound understanding of the core of good management in such

<sup>1</sup>Yaosong Liu and others, 'Does Giving Always Lead to Getting? Evidence from the Collapse of Charity Credibility in China', *Pacific-Basin Finance Journal*, 58 (2019), 101207 <https://doi.org/https://doi.org/10.1016/j.pacfin.2019.101207>

<sup>2</sup>Maham Mushtaq and Danish Ahmed Siddiqui, 'Exploring the Nexus Between Culture, Values, Institutions, Happiness and Philanthropy: A Global Evidence', *International Journal of Social Work*, 7.1 (2020), 16 <https://doi.org/10.5296/ijsw.v7i1.16366>

<sup>3</sup>Judy A Beal and Joan M Riley, 'Best Organizational Practices That Foster Scholarly Nursing Practice in Magnet® Hospitals', *Journal of Professional Nursing*, 35.3 (2019), 187-94 <https://doi.org/https://doi.org/10.1016/j.profnurs.2019.01.001>

entities helps to improve and advance community welfare.<sup>4</sup> Particularly, in West Nusa Tenggara, the management of philanthropy has transformed and adapted various managerial techniques that follow the legal guidelines. At the institutional level, Corporate Social Responsibility (CSR) is considered one of the philanthropy activities.<sup>5</sup> CSR is considered the responsibility of entrepreneurs to help the poor.<sup>6</sup> Besides, social assistance in terms of education and health services, infrastructure, and others is a philanthropic social action that strives to develop.<sup>7</sup>

There has been extensive progress in the development of philanthropy during the past decades. There is an enormous growth in profiting technology and innovation in fundraising, including digital media such as financial technology (Fintech).<sup>8</sup> Masrikhan, argued that this innovation greatly helps the quality of philanthropic method development. Accordingly, Law No. 23 of 2011 concerning the management of *Zakat*, has proposed a wide range of philanthropic practices. Its objective is to expand the audience and create a larger opportunity when collecting social funds from the public through online methods such as Pay Now, eNETS, and AXS.<sup>9</sup> Scholars have identified various factors that influence a person's decision to do something.<sup>10</sup> In the context of philanthropy, health, income, expenses, age, work, and religious factors are no exception.<sup>11</sup>

One of the noble goals of philanthropy bodies is to manage social funds intended for economic empowerment; the philanthropy disbursed by the community to realize socio-economic welfare. Since inequality and poverty are often common problems faced by several communities, particularly in developing nations, an alternative solution must be sought to reduce this socio-economic welfare problem. Correspondingly, philanthropic activities are useful tools for economic empowerment programs that can be carried out as much as possible. Besides, the beneficiaries of philanthropic fund capital assistance such as *Zakat*, *Infaq*, and *Alms*, can develop their businesses productively.<sup>12</sup> In addition, religion-based philanthropy can reduce poverty both in the short and long term,

---

<sup>4</sup>Fadly M. Djubedi, 'Kajian Hukum Terhadap Keberadaan Lemabaga Zakat Di Indonesia', *Lex et Societatis*, III.9 (2015), 46–54 <https://doi.org/10.35796/les.v3i9.10166>

<sup>5</sup>A Jain, 'New Development: Corporate Philanthropy to Mandatory Corporate Social Responsibility (CSR)—a New Law for India', *Public Money and Management*, 2020, 1–3 <https://doi.org/10.1080/09540962.2020.1714280>

<sup>6</sup>Yan Yang and others, 'On Corporate Philanthropy of Private Firms and Trade Credit Financing in China', *China Economic Review*, 57 (2019), 101316 <https://doi.org/https://doi.org/10.1016/j.chieco.2019.101316>

<sup>7</sup>Marc–Andrej Felix Mallin and others, 'In Oceans We Trust: Conservation, Philanthropy, and the Political Economy of the Phoenix Islands Protected Area', *Marine Policy*, 107 (2019), 103421 <https://doi.org/https://doi.org/10.1016/j.marpol.2019.01.010>

<sup>8</sup>Keling Wang and others, 'Corporate Philanthropy Effect on Hospitality Consumer Benefit', *Journal of Hospitality and Tourism Management*, 39 (2019), 224–27 <https://doi.org/https://doi.org/10.1016/j.jhtm.2018.12.003> Hardius Usman and others, 'Integrating Trust, Religiosity and Image into Technology Acceptance Model: The Case of the Islamic Philanthropy in Indonesia', *Journal of Islamic Marketing*, 13.2 (2022), 381–409 <https://doi.org/10.1108/JIMA-01-2020-0020>

<sup>9</sup>Sugeng Riyanto, Ratih Herningtyas, and Moh Nizar, 'Muslim's Philanthropy in Singapore and the Role of Government', *Sociologia y Tecnociencia*, 11.2 (2021), 194–214 <https://doi.org/10.24197/st.2.2021.194-214> Mochammad Masrikhan, 'Optimalisasi Potensi Wakaf Di Era Digital Melalui Platform Online Wakafin.Com Dengan Konsep Crowdfunding Sebagai Penggerak Ekonomi Masyarakat', *Istismar: Jurnal Ekonomi Syariah*, 1 (2019), 1–12 <https://doi.org/10.32764/v1i0.300>

<sup>10</sup>Wang and others.

<sup>11</sup>Andre Michael Andrijuw, 'Identity Regulation in the North American Field of Men's Professional Ice Hockey: An Examination of Organizational Control and Preparation for Athletic Career Retirement', *Sport Management Review*, 23.5 (2020), 898–912 <https://doi.org/https://doi.org/10.1016/j.smr.2020.04.002>

<sup>12</sup>Noor Arifin and Aan Zainul Anwar, 'The Improvement Model of Microenterprises of Post-Disaster through Empowerment of Productive Zakat', *Journal of Governance and Regulation*, 10.4 (2021), 156–63 <https://doi.org/10.22495/JGRV10I4ART14>

especially in the integration of Islamic social and commercial finance into one model.<sup>13</sup> Hence, effective productive philanthropy can help to improve community livelihood and welfare.<sup>14</sup>

Economic empowerment programs conducted by philanthropy are inseparable from the characteristic aspect of philanthropic bodies, more specifically religious institutions that concern with the welfare of the community.<sup>15</sup> Moreover, in terms of economic empowerment, the community received assistance from the business capital to facilitate the realization of economic development, this support can be carried out in both livestock and agriculture.<sup>16</sup> Besides, the success of the economic empowerment relies heavily on the mentoring process, this is essential because it has a significant impact on increasing business performance, family income, abilities, knowledge, and skills as well as increasing religious knowledge.<sup>17</sup> Furthermore, it is hoped that the economic empowerment program is considered independent in the business sector and undergoes economic changes, community, and business network.<sup>18</sup>

Philanthropy-based economic empowerment is considered a superior program that should be continuously developed by philanthropic institutions, among these several forms of economic empowerment programs discussed above. In the institution context, the National Amil Zakat Agency and Institutions provide assistance, guidance, and continuous training for the poor community to improve their quality of life. However, it must be admitted that the legal norms governing economic empowerment are still not well established. The legal norm makes these activities more partial rather than productive, and the implementation of these programs is flat and unvaried.<sup>19</sup> In addition, skill transfers are a constraint to changing the mindset of the poor to become wealthy.<sup>20</sup> Besides, the philanthropic institution was established to encourage the community to improve welfare and prevent deprivation based on transcendent morals.

The nation of philanthropy is a transcendental principle that transcends humans and their lives in a holistic form encompassing materially and spiritually. Therefore, humans need norms as the foundation of human life which aims to achieve material and spiritual happiness. Based on the prior

<sup>13</sup>Azwar Iskandar and Khaerul Aqbar, 'Islamic Economics Practice Reposition: Critical Study on Islamic Economics Practice in Indonesia', *Nukbatul Ulum: Jurnal Bidang Kajian Islam*, 5.1 (2019), 39–53 <https://doi.org/10.36701/nukhbah.v5i1.68>

<sup>14</sup>P Christou, E Hadjielias, and A Farmaki, 'Reconnaissance of Philanthropy', *Annals of Tourism Research*, 78 (2019), 102749 <https://doi.org/https://doi.org/10.1016/j.annals.2019.102749>

<sup>15</sup>Ibrahim Ari and Muammer Koc, 'Towards Sustainable Financing Models: A Proof-of-Concept for a Waqf-Based Alternative Financing Model for Renewable Energy Investments', *Borsa Istanbul Review*, 21 (2021), S46–56 <https://doi.org/10.1016/j.bir.2021.03.007> Robert G Ottenhoff, 'Chapter 15 - How Philanthropy Is Transforming Resilience Theory Into Practical Applications at the Local Level', ed. by Ryan B T - Optimizing Community Infrastructure Colker (Butterworth-Heinemann, 2020), pp. 247–60 <https://doi.org/https://doi.org/10.1016/B978-0-12-816240-8.00015-X>

<sup>16</sup>Syamsuri and Zaimudin Al-Mahdi Moka, 'Strategy of Islamic Philanthropy Management for Economic Empowerment at BMH Gerai Ponorogo Using SWOT Approach', *International Journal of Islamic Business*, 6.1 (2021), 59–77 <https://doi.org/10.32890/ijib2021.6.1.5>

<sup>17</sup>Muneer M Alshater and others, 'Fintech in Islamic Finance Literature: A Review', *Heliyon*, 8.9 (2022), e10385 <https://doi.org/https://doi.org/10.1016/j.heliyon.2022.e10385>

<sup>18</sup>Hanan Sabila and Endah Saptutyningasih, 'Islamic Philanthropy Empowerment Fund in Social Economic Affairs', *Journal of Economics Research and Social Sciences*, 4.1 (2020), 1–16 <https://doi.org/10.18196/jerss.040115>

<sup>19</sup>Oriza Agustin and others, 'Public Relations as Da'wah Communication Strategies In Economic Empowerment of Islamic Communities', *ICIDS*, 2019 <https://doi.org/10.4108/eai.10-9-2019.2289369>

<sup>20</sup>K Zhang, 'Tourists and Air Pollution: How and Why Air Pollution Magnifies Tourists' Suspicion of Service Providers', *Journal of Travel Research*, 59.4 (2020), 661–73 <https://doi.org/10.1177/0047287519859710> J W Lee, 'Economic and Environmental Impacts of Mass Tourism on Regional Tourism Destinations in Indonesia', *Journal of Asian Finance, Economics and Business*, 5.3 (2018), 31–41 <https://doi.org/10.13106/jafeb.2018.vol5.no3.31>

evidence and argument, economic empowerment requires setting prophetic-based norms for philanthropic institutions in conducting their programs to have an ideal concept. Therefore, it is essential to study prophetic-based economic empowerment for philanthropic institutions.<sup>21</sup>

Sukmana argued that despite the growing interest in this matter, the research discussing legal norms in the context of philanthropic institutions is still scarce. Particularly focusing on empowering a prophetic-based economy in Indonesia.<sup>22</sup> Therefore, this work attempts to answer the question of how the legal characteristics of philanthropic institutions in carrying out the function of economic empowerment and how the concept of prophetic-based legal norms for philanthropy in carrying out community economic empowerment in the province of West Nusa Tenggara, Indonesia (NTB).<sup>23</sup>

## 2. Research Method

This work was conducted in West Nusa Tenggara, Indonesia which is a religious pluralism area. Purposive sampling was used to determine the location and the sample of this study. Researchers conducted a field survey, documentation, and interviews with managers and beneficiaries at both state and private philanthropic institutions which collect and conduct philanthropy-based economic empowerment namely, the National Amil Zakat Agency (BAZNAS) and the Dompot Amal Sejahtera Ibnu Abbas Fostering House (DASI).<sup>24</sup> This study used conceptual, legal, and sociological approaches. Normative juridical method or also called the doctrinal or normative juridical approach was used in this research. The doctrinal approach was used to conduct synchronization tests on various constitutional regulations on state philanthropic institutions that apply in West Nusa Tenggara with legal interpretation and construction.<sup>25</sup> Qualitative analysis was carried out to provide researchers with logical and systematic, consistent and continuous, and repeated information.<sup>26</sup> This method was chosen to allow research analysis in detail and formed with words and detailed descriptions.<sup>27</sup>

## 3. Results and Discussion

### 3.1 The Effect of Indonesia Philanthropy's Regulation Towards the Welfare State

Law Number 23 of 2011 to the philanthropic bodies and institutions concerning the management of zakat. The regulation has undergone various interpretations in some articles. The term empowerment is not referred to textually, but as "management and development." This exhibits the

---

<sup>21</sup>Awaludin Marwan and Fiammetta Bonfigli, 'Detection of Digital Law Issues and Implication for Good Governance Policy in Indonesia', *Bestuur*, 10.1 (2022), 22–32 <https://doi.org/https://doi.org/10.20961/bestuur.v10i1.59143>

<sup>22</sup>Raditya Sukmana, 'Critical Assessment of Islamic Endowment Funds (Waqf) Literature: Lesson for Government and Future Directions', *Heliyon*, 6.10 (2020), e05074 <https://doi.org/10.1016/j.heliyon.2020.e05074> Ahmad Ajib Ridlwan and Raditya Sukmana, 'The Determinant Factors of Motivation to Pay Zakat in Regional Amil Zakat Agency of East Java', *KARSA: Journal of Social and Islamic Culture*, 25.2 (2018), 334 <https://doi.org/10.19105/karsa.v25i2.1398>

<sup>23</sup>Andi Agus Salim, Rizaldy Anggriawan, and Mohammad Hazyar Arumbinang, 'Dilemma of Dual Citizenship Issues in Indonesia: A Legal and Political Perspective', *Journal of Indonesian Legal Studies*, 7.1 (2022), 101–54 <https://doi.org/10.15294/jils.v7i1.53503>

<sup>24</sup>Zainal Arifin Mochtar and Kardiansyah Afkar, 'President's Power, Transition, and Good Governance', *Bestuur*, 10.1 (2022), 68–83 <https://doi.org/https://dx.doi.org/10.20961/bestuur.v10i1.59098>

<sup>25</sup>Sri Wahyuni, Dian Luthviati, and Muhhamd Hayat, 'The Registration Policy of Interfaith Marriage Overseas for Indonesian Citizen', *Bestuur*, 10.1 (2022), 12–21. <https://doi.org/https://doi.org/10.53955/jhcls.v2i1.21>

<sup>26</sup>Silaas Oghenemaro Emovwodo, 'Indonesia as Legal Welfare State: The Policy of Indonesian National Economic Law', *Journal of Human Rights, Culture and Legal System Vol.*, 2.1 (2022), 1–13 <https://doi.org/https://doi.org/10.53955/jhcls.v2i1.21>

<sup>27</sup>Salim, Anggriawan, and Arumbinang.

flexibility of philanthropic fund governance but must be responsible for its reporting.<sup>28</sup> In the context of the National Amil Zakat Agency (BAZNAS) and the Dompot Amal Sejahtera Ibn Abbas (DASI). The implementation of economic empowerment is a contextual interpretation of government regulations regarding philanthropy for the welfare of the community. With this motion, there is public enthusiasm for distributing money or donations to managers freely and institutions can professionally channel philanthropic funds. The right to channel their funds freely. Meanwhile, the management agency distributes it to poor people who deserve and are eligible for business capital assistance.<sup>29</sup> In this case, the capital agreement provided is non-binding. Although most of them use special contracts such as *Qard*.<sup>30</sup> Based on the result from the field observations, the contracts used are only in the form of grants or stimulant assistance where the profits are for the beneficiaries.<sup>31</sup>

In West Nusa Tenggara, there are three management systems conducted by the managers of philanthropic institutions. The first management system refers to a one-way management system. With this system, public funds received are distributed simultaneously to the community on a microeconomic priority scale. The second is related to the feedback management system. This system allows managers of philanthropic institutions to act as facilitators for individuals who need funding or financial support so that the funding is distributed as capital for business development towards independence. Net profit is obtained as the development of the initial capital in this system. The third system is related to a pilot project. This system is planned to involve individuals or institutions that have limited resources to determine the level of effectiveness of the implemented system.<sup>32</sup> Hence, philanthropic funds are essential for the community, especially for the provision of capital for small businesses and also life skills training.<sup>33</sup> Further, philanthropic institutions also

---

<sup>28</sup>Hilman Latief and Haedar Nashir, 'Local Dynamics and Global Engagements of the Islamic Modernist Movement in Contemporary Indonesia: The Case of Muhammadiyah (2000-2020)', *Journal of Current Southeast Asian Affairs*, 39.2 (2020), 290–309 <https://doi.org/10.1177/1868103420910514> Thomas J Bollyky and others, 'Pandemic Preparedness and COVID-19: An Exploratory Analysis of Infection and Fatality Rates, and Contextual Factors Associated with Preparedness in 177 Countries, from Jan 1, 2020, to Sept 30, 2021', *The Lancet*, 399.10334 (2022), 1489–1512 [https://doi.org/https://doi.org/10.1016/S0140-6736\(22\)00172-6](https://doi.org/https://doi.org/10.1016/S0140-6736(22)00172-6) Pablo Fuentenebro and Michele Acuto, 'The Gifted City: Setting a Research Agenda for Philanthropy and Urban Governance', *Urban Studies*, 59.9 (2022), 1944–55 <https://doi.org/10.1177/00420980211024158>

<sup>29</sup>Matthew R Auer, 'Covid-19 Crisis Communications: The Challenge for Environmental Organizations', *Environmental Science & Policy*, 115 (2021), 151–55 <https://doi.org/https://doi.org/10.1016/j.envsci.2020.08.009>

<sup>30</sup>Lara Patil, 'Disaster Philanthropy: Exploring the Power and Influence of for-Profit Philanthropy in Education Development during Pandemic Times', *International Journal of Educational Development*, 81.January (2021), 102332 <https://doi.org/10.1016/j.ijedudev.2020.102332> Hakseung Shin and others, 'The Impact of Hotel CSR for Strategic Philanthropy on Booking Behavior and Hotel Performance during the COVID-19 Pandemic', *Tourism Management*, 85 (2021), 104322 <https://doi.org/https://doi.org/10.1016/j.tourman.2021.104322>

<sup>31</sup>Bin Tu, Chien-Chung Huang, and Jennifer Sorensen, 'Effects of Education Philanthropy on Well-Being of Low-Income and Gifted Students in China', *Children and Youth Services Review*, 108 (2020), 104659 <https://doi.org/https://doi.org/10.1016/j.childyouth.2019.104659>

<sup>32</sup>Jayme E Walters, 'More than Meets the Eye: Organizational Capacity of Nonprofits in the Poor, Rural South', *Journal of Rural Studies*, 86 (2021), 497–507 <https://doi.org/https://doi.org/10.1016/j.jrurstud.2021.07.017> Evan S Michelson, 'Science Philanthropy, Energy Systems Research, and Societal Responsibility: A Match Made for the 21st Century', *Energy Research & Social Science*, 72 (2021), 101886 <https://doi.org/https://doi.org/10.1016/j.erss.2020.101886>

<sup>33</sup>William R Brody and others, "'Brother, Can You Spare a Dime?'" An Introduction to Philanthropy and Fundraising', *Journal of the American College of Radiology*, 18.10 (2021), 1466–68 <https://doi.org/https://doi.org/10.1016/j.jacr.2021.04.003> Mianmian Ji and Wendai Lv, 'Demonstration

need to use the system even in program actualization, particularly in human resources as it stands as a major problem.

In the context of the function of law in economic empowerment. Various laws and regulations have been established and implemented to regulate philanthropic institutions in West Nusa Tenggara. These laws and regulations have provided ample space to conduct their role efficiently. This is mainly because the program is more responsive to local conditions and needs and relevant to its various potential in West Nusa Tenggara. There is no specific comprehensible policy regarding economic empowerment, however, there is on the micro-economy scale. Therefore, the legal function is still responsive and tentative. The output of the integration mechanism by the law is enabled to acknowledge the productive processes in society in both effective and optimal ways. Consequently, the goals set in during the implementation of economic empowerment programs are often not legitimated by the community because they are based on small businesses, and provide relatively small capital assistance. This case can be seen from the synchronization of the Law of the Republic of Indonesia Number 23 of 2011 concerning Management of Zakat, Regional Regulation of West Nusa Tenggara Province Number 9 of 2015 concerning the Implementation and Management of Zakat, *Infaq*, and Alms. Those regulations outline that community empowerment can be given to 8 groups who are entitled to include business assistance for small business actors.<sup>34</sup>

### 3.2 Philanthropy Legal Norms in Prophetic-Based Welfare State

In the context of Prophetic Legal Norms. The enactment of Law Number 23 of 2011 concerning Zakat Management further strengthens the role of the Amil Zakat Agency and the National Zakat Institution as philanthropic institutions. These philanthropic institutions are authorized to manage zakat, *infaq*, and alms nationally. Regarding the highest regulation, the National Amil Zakat Agency and Institution are declared as non-structural government institutions. They are independent and under the responsibility of the state. Both managers and the government are responsible for overseeing the management of philanthropic funds. They must be honest, trustworthy, beneficial, fair, legal, integrated, and accountable in managing philanthropic funds. Moreover, Zakat is useful and considered as an important business capital, it can be used for empowering micro-enterprises, improving micro-enterprises, fostering enthusiasm, increasing abilities and skills, and promoting entrepreneurship. First, from the socio-economic aspect, zakat can stimulate the economic growth of poor and vulnerable communities. Zakat can help increase their purchasing power and increase the employment rate, boost small business income.<sup>35</sup> Second, looking at the moral-spiritual aspect, zakat can increase one's obedience and servitude to God. Thus, the concept of philanthropy as working capital becomes an effective way to increase people's welfare. It is undeniable that economic problems have become a big problem in the livelihood of the residents of West Nusa Tenggara. The

---

Zones Reform and Corporate Philanthropy: Evidence from China', *Economic Modelling*, 115 (2022), 105954  
<https://doi.org/https://doi.org/10.1016/j.econmod.2022.105954>

<sup>34</sup> Sofia Viseu, 'New Philanthropy and Policy Networks in Global Education Governance: The Case of OECD's NetFWD', *International Journal of Educational Research*, 114 (2022), 102001  
<https://doi.org/https://doi.org/10.1016/j.ijer.2022.102001>

<sup>35</sup> Ewa Mazur-Wierzbicka, 'E-Communication and CSR - a New Look at Organizations' Relations with Stakeholders in the Time of Digitalization', *Procedia Computer Science*, 192 (2021), 4619–28  
<https://doi.org/https://doi.org/10.1016/j.procs.2021.09.240> Jiyoung Ko, Hyunmi Jang, and Sang Youl Kim, 'The Effect of Corporate Social Responsibility Recognition on Organisational Commitment in Global Freight Forwarders', *The Asian Journal of Shipping and Logistics*, 37.2 (2021), 117–26  
<https://doi.org/https://doi.org/10.1016/j.ajsl.2020.12.005> Xinlan Li and others, 'The Effect of Corporate Philanthropy on Corporate Performance of Chinese Family Firms: The Moderating Role of Religious Atmosphere', *Emerging Markets Review*, 49 (2021), 100757  
<https://doi.org/https://doi.org/10.1016/j.ememar.2020.100757>

Covid-19 pandemic has caused severe socio-economic problems in the region which can be seen from the many cases of disconnections in the society.<sup>36</sup>

As an archipelagic country, Indonesian development is based on extractive sectors such as agriculture, plantations, fisheries, and animal husbandry.<sup>37</sup> Accordingly, treatment to protect the lives of the poor and provide counseling, guidance, and assistance in the empowerment process both individually and collectively should be a priority task. In doing so, programs related to community empowerment and development can be taken into account. These would help to boost the community's economy and provide food security based on local economic independence. As a result, they will be protected from disastrous humanitarian problems including starvation. Moreover, zakat law number 23 of 2011 is a significant breakthrough in zakat management in Indonesia. It is hoped that the management and utilization of zakat in Indonesia can be more professional and well developed to strive to help and improve the people's economy in Indonesia.<sup>38</sup>

Besides, the 1945 Constitution of the Republic of Indonesia, namely Article 28H paragraph (1) which states "everyone has the right to live in physical and spiritual prosperity, to have a place to live, and to have a good and healthy living environment and the right to health services...". Then Article 33 paragraphs (3) and (4) state "...the earth and water and the natural resources contained therein are controlled by the state and used for the greatest prosperity of the people." Based on this legitimacy, the law can only be understood with a holistic approach that incorporates all aspects of human lives including material but spiritual needs. In addition, deviating from the constitutional legitimacy, in terms of achieving community prosperity, the process of economic empowerment requires a set of prophetic concepts in the form of humanization, liberation, and transcendence that provides a solution to and abolish poverty in society.

Economic empowerment is considered as a means of fulfilling basic needs as well as the legal basis used for vulnerable communities that attract transcendent values. Donors and managers of philanthropy show practice of spiritual values which are then translated into actions. It is relevant for the character of the prophet who in the context has the function of being the head of the example as well as the leader. A leader who processes an ideal human trait spiritually individually, and is seen as a pioneer of change towards improvement and carrying out a relentless struggle against oppression.<sup>39</sup> Historically, Prophet Ibrahim fought King Nimrud, Prophet Musa fought Pharaoh, and

---

<sup>36</sup> Zareh Asatryan and David Joulfaian, 'Taxes and Business Philanthropy in Armenia', *Journal of Economic Behavior & Organization*, 200 (2022), 914–30 <https://doi.org/https://doi.org/10.1016/j.jebo.2022.06.008>  
Chandana Alawattage and others, 'Moral Economy, Performative Materialism, and Political Rhetorics of Sustainability Accounting', *Critical Perspectives on Accounting*, 2022, 102507 <https://doi.org/https://doi.org/10.1016/j.cpa.2022.102507>

<sup>37</sup> Andrew Messamore, 'The Civic Elite: A Network Perspective on Elite Consolidation among Community-Based Organizations, 1998–2016', *Social Networks*, 66 (2021), 146–60 <https://doi.org/https://doi.org/10.1016/j.socnet.2021.02.006>

<sup>38</sup> Gretchen Engbring and Reem Hajjar, 'Mexican Community Forest Enterprises as Social Firms: Organizational Differences and the Factors That Shape Them', *Forest Policy and Economics*, 131 (2021), 102557 <https://doi.org/https://doi.org/10.1016/j.forpol.2021.102557>  
Fiona Roberts, Frank Archer, and Caroline Spencer, 'The Potential Role of Nonprofit Organisations in Building Community Resilience to Disasters in the Context of Victoria, Australia', *International Journal of Disaster Risk Reduction*, 65 (2021), 102530 <https://doi.org/https://doi.org/10.1016/j.ijdr.2021.102530>  
Battaglia Massimo and Annesi Nora, 'Barriers to Organizational Learning and Sustainability: The Case of a Consumer Cooperative', *Journal of Co-Operative Organization and Management*, 10.2 (2022), 100182 <https://doi.org/https://doi.org/10.1016/j.jcom.2022.100182>

<sup>39</sup> Kerrie L Unsworth and others, 'Employee Green Behaviour: How Organizations Can Help the Environment', *Current Opinion in Psychology*, 42 (2021), 1–6 <https://doi.org/https://doi.org/10.1016/j.copsyc.2020.12.006>

Prophet Muhammad has this ideal character. With their goal of liberation, they guided the poor and young slaves against every oppression and injustice.<sup>40</sup>

The economic empowerment scheme which shows that zakat can provide welfare to beneficiaries with the concept of humanization. It sees the function of economic empowerment in identifying the potential of the area where the philanthropy beneficiary's business.<sup>41</sup> Consequently, they can execute economic activities by developing their talents and interests or business skills to create prosperity for the sake of a balance of life. The purpose of philanthropy regulation is to improve social welfare, particularly in maintaining the quality of life.<sup>42</sup>

The concept of prophetic economic empowerment is a step to improve the economy of the community and increase the economic dignity of the people in an area. One of the philanthropic functions of zakat, *infak*, and alms is a social function, a means of narrowing the gap between the rich and the poor. In this case, the practice of philanthropy in the community can be used as a form of capital for small businesses. The distribution of large amounts of zakat funds significantly affects the growth of micro, small and medium enterprises (MSMEs) and the economic growth of a region.<sup>43</sup> Yusuf (2021) states that managing zakat more professionally and productively can help the economy of the vulnerable community and assist the government in improving the economy of a country. Thus, I can be done through community economic empowerment with the mission of transcending the functions of people's lives.<sup>44</sup>

In the context of philanthropy from the dimension of humanization and liberation, philanthropy funding for a business is an issue for businesses that meet certain criteria based on their character, capability, and ability to meet their needs. However, among the drawbacks of this community is that they do not have sufficient income to meet the basic needs of the household. This means that their income is lower than their basic needs due to limited skills.<sup>45</sup> On the other hand, recipients of philanthropic benefits in the form of unproductive funds are often provided to the elderly, sick, and people with special needs. They are prioritized because of their limitations so they cannot find their income to meet the basic needs of their families.<sup>46</sup> Although assistance is still needed for poor

---

<sup>40</sup> Supriyadi Supriyadi, 'Kebijakan Penanganan Covid-19 Dari Perspektif Hukum Profetik', *Suloh: Jurnal Fakultas Hukum Universitas Malikussaleh*, 8.2 (2020), 91–109 <https://doi.org/10.29103/sjp.v8i2.3069>  
Rebecca L Gruby and others, 'Opening the Black Box of Conservation Philanthropy: A Co-Produced Research Agenda on Private Foundations in Marine Conservation', *Marine Policy*, 132 (2021), 104645 <https://doi.org/https://doi.org/10.1016/j.marpol.2021.104645>  
Thijs H J Geradts and Elisa Alt, 'Social Entrepreneurial Action in Established Organizations: Developing the Concept of Social Intrapreneurship', *Journal of Business Research*, 151 (2022), 197–206 <https://doi.org/https://doi.org/10.1016/j.jbusres.2022.06.047>

<sup>41</sup>Marco Greco and others, 'COVID-19-Related Innovations: A Study on Underlying Motivations and Inter-Organizational Collaboration', *Industrial Marketing Management*, 106 (2022), 58–70 <https://doi.org/https://doi.org/10.1016/j.indmarman.2022.07.014>

<sup>42</sup>Muhammad Zaki, Amiur Nuruddin, and Saparuddin Siregar, 'Implication of Law Number 23 of 2011 On Zakat Institution Governance Based On Sharia Quality Management Principles; A Case Study in Baznas of Jambi Province', *Jurnal Cita Hukum*, 8.1 (2020) <https://doi.org/10.15408/jch.v8i1.14481>  
Paige Clayton, Maryann Feldman, and Emily I Nwakupda, 'After the IPO: Entrepreneurs' Transition to Philanthropy', *Journal of Business Venturing Insights*, 15 (2021), e00236 <https://doi.org/https://doi.org/10.1016/j.jbvi.2021.e00236>

<sup>43</sup>Arifin and Anwar.

<sup>44</sup>Yusuff Jelili Amuda, 'Empowerment of Nigerian Muslim Households through Waqf, Zakat, Sadaqat and Public Funding', *International Journal of Trade, Economics and Finance*, 2013 <https://doi.org/10.7763/ijtef.2013.v4.329>

<sup>45</sup>Parthiban S Gopal and others, 'Poverty Is a Multidimensional Phenomenon: A Preliminary Observation', *Malaysian Journal of Social Sciences and Humanities (MJSSH)*, 6.1 (2021), 40–51 <https://doi.org/10.47405/mjssh.v6i1.608>

<sup>46</sup> (Misnah, 2021)



entrepreneurs to enable them to save and become more prosperous in a decent life. as a result, welfare is dominated by spiritual satisfaction rather than physical so prophetic-based economic empowerment becomes a necessity for philanthropic actors who are obedient and continuously developed for the benefit of the community.

#### 4. Conclusion

The main conclusions of the study may be presented in a short Conclusions section. The conclusion section should lead the reader to important matter of the manuscript. In conducting functions in community economic empowerment in West Nusa Tenggara, the legal characteristics of philanthropic institutions indicate the synchronization of laws and government regulations regarding the implementation of philanthropy. This synchronization and implementation employ the forms and types of philanthropy, and the goals to be achieved for human welfare. In philanthropic management, state and private institutions manage philanthropy independently, freely, and responsibly. Besides, the concept of prophetic-based legal norms for philanthropy in carrying out economic empowerment is developed by the existence of institutions that manage resources. These resources originate from philanthropic activities based on recommendations and even orders contained in scriptures and the legitimacy of laws that hierarchically contain transcendent norms. Furthermore, this work proposes a concept for prophetic-based economic empowerment. First, the discourse on philanthropy should take into account the differences in the conditions and situations in each region or community. Also, should consider the potential sectors in the area in terms of agricultural, urban, and coastal areas. Second, is the need for freedom for the poor to develop their interests and talents in developing their businesses. Finally, economic empowerment needs to be provided with spiritual provisions to produce material and immaterial welfare.

#### References

- Agustin, Oriza, Khomsahrial Romli, Fitri Yanti, Jasmadi Jasmadi, Indah Eftanastarini, and Leny Setiyana, 'Public Relations as Da'wah Communication Strategies In Economic Empowerment of Islamic Communities', *ICIDS*, 2019 <https://doi.org/10.4108/eai.10-9-2019.2289369>
- Alawattage, Chandana, Chaya Jayathileka, Rakshitha Hitibandara, and Sashika Withanage, 'Moral Economy, Performative Materialism, and Political Rhetorics of Sustainability Accounting', *Critical Perspectives on Accounting*, 2022, 102507 <https://doi.org/https://doi.org/10.1016/j.cpa.2022.102507>
- Alshater, Muneer M, Irum Saba, Indri Supriani, and Mustafa Raza Rabbani, 'Fintech in Islamic Finance Literature: A Review', *Heliyon*, 8.9 (2022), e10385 <https://doi.org/https://doi.org/10.1016/j.heliyon.2022.e10385>
- Amuda, Yusuff Jelili, 'Empowerment of Nigerian Muslim Households through Waqf, Zakat, Sadaqat and Public Funding', *International Journal of Trade, Economics and Finance*, 2013 <https://doi.org/10.7763/ijtef.2013.v4.329>
- Andrijaw, Andre Michael, 'Identity Regulation in the North American Field of Men's Professional Ice Hockey: An Examination of Organizational Control and Preparation for Athletic Career Retirement', *Sport Management Review*, 23.5 (2020), 898–912 <https://doi.org/https://doi.org/10.1016/j.smr.2020.04.002>
- Ari, Ibrahim, and Muammer Koc, 'Towards Sustainable Financing Models: A Proof-of-Concept for a Waqf-Based Alternative Financing Model for Renewable Energy Investments', *Borsa Istanbul Review*, 21 (2021), S46–56 <https://doi.org/10.1016/j.bir.2021.03.007>

- Arifin, Noor, and Aan Zainul Anwar, 'The Improvement Model of Microenterprises of Post-Disaster through Empowerment of Productive Zakat', *Journal of Governance and Regulation*, 10.4 (2021), 156–63 <https://doi.org/10.22495/JGRV10I4ART14>
- Asatryan, Zareh, and David Joulfaiian, 'Taxes and Business Philanthropy in Armenia', *Journal of Economic Behavior & Organization*, 200 (2022), 914–30 <https://doi.org/https://doi.org/10.1016/j.jebo.2022.06.008>
- Auer, Matthew R, 'Covid-19 Crisis Communications: The Challenge for Environmental Organizations', *Environmental Science & Policy*, 115 (2021), 151–55 <https://doi.org/https://doi.org/10.1016/j.envsci.2020.08.009>
- Beal, Judy A, and Joan M Riley, 'Best Organizational Practices That Foster Scholarly Nursing Practice in Magnet® Hospitals', *Journal of Professional Nursing*, 35.3 (2019), 187–94 <https://doi.org/https://doi.org/10.1016/j.profnurs.2019.01.001>
- Bollyky, Thomas J, Erin N Hulland, Ryan M Barber, James K Collins, Samantha Kiernan, Mark Moses, and others, 'Pandemic Preparedness and COVID-19: An Exploratory Analysis of Infection and Fatality Rates, and Contextual Factors Associated with Preparedness in 177 Countries, from Jan 1, 2020, to Sept 30, 2021', *The Lancet*, 399.10334 (2022), 1489–1512 [https://doi.org/https://doi.org/10.1016/S0140-6736\(22\)00172-6](https://doi.org/https://doi.org/10.1016/S0140-6736(22)00172-6)
- Brody, William R, Elliot K Fishman, Linda C Chu, and Steven P Rowe, "'Brother, Can You Spare a Dime?' An Introduction to Philanthropy and Fundraising', *Journal of the American College of Radiology*, 18.10 (2021), 1466–68 <https://doi.org/https://doi.org/10.1016/j.jacr.2021.04.003>
- Christou, P, E Hadjielias, and A Farmaki, 'Reconnaissance of Philanthropy', *Annals of Tourism Research*, 78 (2019), 102749 <https://doi.org/https://doi.org/10.1016/j.annals.2019.102749>
- Clayton, Paige, Maryann Feldman, and Emily I Nwakpuda, 'After the IPO: Entrepreneurs' Transition to Philanthropy', *Journal of Business Venturing Insights*, 15 (2021), e00236 <https://doi.org/https://doi.org/10.1016/j.jbvi.2021.e00236>
- Djubedi, Fadly M., 'Kajian Hukum Terhadap Keberadaan Lemabaga Zakat Di Indonesia', *Lex et Societatis*, III.9 (2015), 46–54 <https://doi.org/10.35796/les.v3i9.10166>
- Emovwodo, Silaas Oghenemaro, 'Indonesia as Legal Welfare State: The Policy of Indonesian National Economic Law', *Journal of Human Rights, Culture and Legal System Vol.*, 2.1 (2022), 1–13 <https://doi.org/https://doi.org/10.53955/jhcls.v2i1.21>
- Engbring, Gretchen, and Reem Hajjar, 'Mexican Community Forest Enterprises as Social Firms: Organizational Differences and the Factors That Shape Them', *Forest Policy and Economics*, 131 (2021), 102557 <https://doi.org/https://doi.org/10.1016/j.forpol.2021.102557>
- Fuentenebro, Pablo, and Michele Acuto, 'The Gifted City: Setting a Research Agenda for Philanthropy and Urban Governance', *Urban Studies*, 59.9 (2022), 1944–55 <https://doi.org/10.1177/00420980211024158>
- Geradts, Thijs H J, and Elisa Alt, 'Social Entrepreneurial Action in Established Organizations: Developing the Concept of Social Intrapreneurship', *Journal of Business Research*, 151 (2022), 197–206 <https://doi.org/https://doi.org/10.1016/j.jbusres.2022.06.047>

- Greco, Marco, Moreno Campagna, Livio Cricelli, Michele Grimaldi, and Serena Strazzullo, 'COVID-19-Related Innovations: A Study on Underlying Motivations and Inter-Organizational Collaboration', *Industrial Marketing Management*, 106 (2022), 58–70 <https://doi.org/10.1016/j.indmarman.2022.07.014>
- Gruby, Rebecca L, Ashley Enrici, Michele Betsill, Elodie Le Cornu, and Xavier Basurto, 'Opening the Black Box of Conservation Philanthropy: A Co-Produced Research Agenda on Private Foundations in Marine Conservation', *Marine Policy*, 132 (2021), 104645 <https://doi.org/10.1016/j.marpol.2021.104645>
- Iskandar, Azwar, and Khaerul Aqbar, 'Islamic Economics Practice Repotition: Critical Study on Islamic Economics Practice in Indonesia', *Nukbatul Ulum: Jurnal Bidang Kajian Islam*, 5.1 (2019), 39–53 <https://doi.org/10.36701/nukhbah.v5i1.68>
- Jain, A, 'New Development: Corporate Philanthropy to Mandatory Corporate Social Responsibility (CSR)—a New Law for India', *Public Money and Management*, 2020, 1–3 <https://doi.org/10.1080/09540962.2020.1714280>
- Ji, Mianmian, and Wendai Lv, 'Demonstration Zones Reform and Corporate Philanthropy: Evidence from China', *Economic Modelling*, 115 (2022), 105954 <https://doi.org/10.1016/j.econmod.2022.105954>
- Ko, Jiyoung, Hyunmi Jang, and Sang Youl Kim, 'The Effect of Corporate Social Responsibility Recognition on Organisational Commitment in Global Freight Forwarders', *The Asian Journal of Shipping and Logistics*, 37.2 (2021), 117–26 <https://doi.org/10.1016/j.ajsl.2020.12.005>
- Latief, Hilman, and Haedar Nashir, 'Local Dynamics and Global Engagements of the Islamic Modernist Movement in Contemporary Indonesia: The Case of Muhammadiyah (2000-2020)', *Journal of Current Southeast Asian Affairs*, 39.2 (2020), 290–309 <https://doi.org/10.1177/1868103420910514>
- Lee, J W, 'Economic and Environmental Impacts of Mass Tourism on Regional Tourism Destinations in Indonesia', *Journal of Asian Finance, Economics and Business*, 5.3 (2018), 31–41 <https://doi.org/10.13106/jafeb.2018.vol5.no3.31>
- Li, Xinlan, Changhong Li, Zhan Wang, Wenting Jiao, and Yiwen Pang, 'The Effect of Corporate Philanthropy on Corporate Performance of Chinese Family Firms: The Moderating Role of Religious Atmosphere', *Emerging Markets Review*, 49 (2021), 100757 <https://doi.org/10.1016/j.ememar.2020.100757>
- Liu, Yaosong, Min Zhang, Tingting Ye, and Yue Zhang, 'Does Giving Always Lead to Getting? Evidence from the Collapse of Charity Credibility in China', *Pacific-Basin Finance Journal*, 58 (2019), 101207 <https://doi.org/10.1016/j.pacfin.2019.101207>
- Mallin, Marc–Andrej Felix, Dennis C Stolz, Benjamin S Thompson, and Mads Barbesgaard, 'In Oceans We Trust: Conservation, Philanthropy, and the Political Economy of the Phoenix Islands Protected Area', *Marine Policy*, 107 (2019), 103421 <https://doi.org/10.1016/j.marpol.2019.01.010>
- Marwan, Awaludin, and Fiammetta Bonfigli, 'Detection of Digital Law Issues and Implication for Good Governance Policy in Indonesia', *Bestuur*, 10.1 (2022), 22–32 <https://doi.org/10.20961/bestuur.v10i1.59143>
- Masrikhan, Mochammad, 'Optimalisasi Potensi Wakaf Di Era Digital Melalui Platform

- Online Wakafin.Com Dengan Konsep Crowdfunding Sebagai Penggerak Ekonomi Masyarakat', *Istismar: Jurnal Ekonomi Syariah*, 1 (2019), 1–12  
<https://doi.org/10.32764/v1i0.300>
- Massimo, Battaglia, and Annesi Nora, 'Barriers to Organizational Learning and Sustainability: The Case of a Consumer Cooperative', *Journal of Co-Operative Organization and Management*, 10.2 (2022), 100182  
<https://doi.org/https://doi.org/10.1016/j.jcom.2022.100182>
- Mazur-Wierzbicka, Ewa, 'E-Communication and CSR - a New Look at Organizations' Relations with Stakeholders in the Time of Digitalization', *Procedia Computer Science*, 192 (2021), 4619–28  
<https://doi.org/https://doi.org/10.1016/j.procs.2021.09.240>
- Messamore, Andrew, 'The Civic Elite: A Network Perspective on Elite Consolidation among Community-Based Organizations, 1998–2016', *Social Networks*, 66 (2021), 146–60  
<https://doi.org/https://doi.org/10.1016/j.socnet.2021.02.006>
- Michelson, Evan S, 'Science Philanthropy, Energy Systems Research, and Societal Responsibility: A Match Made for the 21st Century', *Energy Research & Social Science*, 72 (2021), 101886  
<https://doi.org/https://doi.org/10.1016/j.erss.2020.101886>
- Mochtar, Zainal Arifin, and Kardiansyah Afkar, 'President's Power, Transition, and Good Governance', *Bestuur*, 10.1 (2022), 68–83  
<https://doi.org/https://dx.doi.org/10.20961/bestuur.v10i1.59098>
- Mushtaq, Maham, and Danish Ahmed Siddiqui, 'Exploring the Nexus Between Culture, Values, Institutions, Happiness and Philanthropy: A Global Evidence', *International Journal of Social Work*, 7.1 (2020), 16  
<https://doi.org/10.5296/ijsw.v7i1.16366>
- Ottenhoff, Robert G, 'Chapter 15 - How Philanthropy Is Transforming Resilience Theory Into Practical Applications at the Local Level', ed. by Ryan B T - *Optimizing Community Infrastructure Colker* (Butterworth-Heinemann, 2020), pp. 247–60  
<https://doi.org/https://doi.org/10.1016/B978-0-12-816240-8.00015-X>
- Patil, Lara, 'Disaster Philanthropy: Exploring the Power and Influence of for-Profit Philanthropy in Education Development during Pandemic Times', *International Journal of Educational Development*, 81.January (2021), 102332  
<https://doi.org/10.1016/j.ijedudev.2020.102332>
- Ridlwan, Ahmad Ajib, and Raditya Sukmana, 'The Determinant Factors of Motivation to Pay Zakat in Regional Amil Zakat Agency of East Java', *KARSA: Journal of Social and Islamic Culture*, 25.2 (2018), 334  
<https://doi.org/10.19105/karsa.v25i2.1398>
- Riyanto, Sugeng, Ratih Herningtyas, and Moh Nizar, 'Muslim's Philanthropy in Singapore and the Role of Government', *Sociologia y Tecnociencia*, 11.2 (2021), 194–214  
<https://doi.org/10.24197/st.2.2021.194-214>
- Roberts, Fiona, Frank Archer, and Caroline Spencer, 'The Potential Role of Nonprofit Organisations in Building Community Resilience to Disasters in the Context of Victoria, Australia', *International Journal of Disaster Risk Reduction*, 65 (2021), 102530  
<https://doi.org/https://doi.org/10.1016/j.ijdrr.2021.102530>
- S Gopal, Parthiban, Muhammad AlNaufal Abdul Rahman, Nor Malina Malek, Paramjit Singh Jamir Singh, and Law Chee Hong, 'Poverty Is a Multidimensional Phenomenon: A Preliminary Observation', *Malaysian Journal of Social Sciences and*

- Humanities (MJSSH)*, 6.1 (2021), 40–51 <https://doi.org/10.47405/mjssh.v6i1.608>
- Sabila, Hanan, and Endah Saptutyningsih, 'Islamic Philanthropy Empowerment Fund in Social Economic Affairs', *Journal of Economics Research and Social Sciences*, 4.1 (2020), 1–16 <https://doi.org/10.18196/jerss.040115>
- Salim, Andi Agus, Rizaldy Anggriawan, and Mohammad Hazyar Arumbinang, 'Dilemma of Dual Citizenship Issues in Indonesia: A Legal and Political Perspective', *Journal of Indonesian Legal Studies*, 7.1 (2022), 101–54 <https://doi.org/10.15294/jils.v7i1.53503>
- Shin, Hakseung, Abhinav Sharma, Juan Luis Nicolau, and Juhyun Kang, 'The Impact of Hotel CSR for Strategic Philanthropy on Booking Behavior and Hotel Performance during the COVID-19 Pandemic', *Tourism Management*, 85 (2021), 104322 <https://doi.org/https://doi.org/10.1016/j.tourman.2021.104322>
- Sukmana, Raditya, 'Critical Assessment of Islamic Endowment Funds (Waqf) Literature: Lesson for Government and Future Directions', *Heliyon*, 6.10 (2020), e05074 <https://doi.org/10.1016/j.heliyon.2020.e05074>
- Supriyadi, Supriyadi, 'Kebijakan Penanganan Covid-19 Dari Perspektif Hukum Profetik', *Suloh: Jurnal Fakultas Hukum Universitas Malikussaleh*, 8.2 (2020), 91–109 <https://doi.org/10.29103/sjp.v8i2.3069>
- Syamsuri, and Zaimudin Al-Mahdi Moka, 'Strategy of Islamic Philanthropy Management for Economic Empowerment at BMH Gerai Ponorogo Using SWOT Approach', *International Journal of Islamic Business*, 6.1 (2021), 59–77 <https://doi.org/10.32890/ijib2021.6.1.5>
- Tu, Bin, Chien-Chung Huang, and Jennifer Sorensen, 'Effects of Education Philanthropy on Well-Being of Low-Income and Gifted Students in China', *Children and Youth Services Review*, 108 (2020), 104659 <https://doi.org/https://doi.org/10.1016/j.childyouth.2019.104659>
- Unsworth, Kerrie L, Matthew C Davis, Sally V Russell, and Christian Bretter, 'Employee Green Behaviour: How Organizations Can Help the Environment', *Current Opinion in Psychology*, 42 (2021), 1–6 <https://doi.org/https://doi.org/10.1016/j.copsyc.2020.12.006>
- Usman, Hardius, Dipa Mulia, Chairy Chairy, and Nucke Widowati, 'Integrating Trust, Religiosity and Image into Technology Acceptance Model: The Case of the Islamic Philanthropy in Indonesia', *Journal of Islamic Marketing*, 13.2 (2022), 381–409 <https://doi.org/10.1108/JIMA-01-2020-0020>
- Viseu, Sofia, 'New Philanthropy and Policy Networks in Global Education Governance: The Case of OECD's NetFWD', *International Journal of Educational Research*, 114 (2022), 102001 <https://doi.org/https://doi.org/10.1016/j.ijer.2022.102001>
- Wahyuni, Sri, Dian Luthviati, and Muhhamd Hayat, 'The Registration Policy of Interfaith Marriage Overseas for Indonesian Citizen', *Bestuur*, 10.1 (2022), 12–21 <https://doi.org/https://doi.org/10.53955/jhcls.v2i1.21>
- Walters, Jayme E, 'More than Meets the Eye: Organizational Capacity of Nonprofits in the Poor, Rural South', *Journal of Rural Studies*, 86 (2021), 497–507 <https://doi.org/https://doi.org/10.1016/j.jrurstud.2021.07.017>
- Wang, Keling, Ming-Hsiang Chen, Chien-Pang Lin, and Deng-Feng Hu, 'Corporate

- 
- Philanthropy Effect on Hospitality Consumer Benefit', *Journal of Hospitality and Tourism Management*, 39 (2019), 224–27  
<https://doi.org/https://doi.org/10.1016/j.jhtm.2018.12.003>
- Yang, Yan, Shujie Yao, Hongbo He, and Jinghua Ou, 'On Corporate Philanthropy of Private Firms and Trade Credit Financing in China', *China Economic Review*, 57 (2019), 101316 <https://doi.org/https://doi.org/10.1016/j.chieco.2019.101316>
- Zaki, Muhammad, Amiur Nuruddin, and Saparuddin Siregar, 'Implication of Law Number 23 of 2011 On Zakat Institution Governance Based On Sharia Quality Management Principles; A Case Study in Baznas of Jambi Province', *Jurnal Cita Hukum*, 8.1 (2020) <https://doi.org/10.15408/jch.v8i1.14481>
- Zhang, K, 'Tourists and Air Pollution: How and Why Air Pollution Magnifies Tourists' Suspicion of Service Providers', *Journal of Travel Research*, 59.4 (2020), 661–73  
<https://doi.org/10.1177/0047287519859710>