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Sustainable, Governance and Development (SGD) in Relation to Zakat: A Philosophical Perspective on Ethical Redistribution and Social Welfare

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Abstrak

Penelitian ini mengkaji hubungan filosofis antara Sustainable, Governance and Development (SGD) dan zakat dalam perspektif ekonomi Islam. Kajian ini mengeksplorasi kontribusi zakat terhadap keberlanjutan melalui kesinambungan manfaat sosial, tata kelola melalui prinsip akuntabilitas dan transparansi, serta pembangunan melalui pemberdayaan manusia dan pengurangan kemiskinan. Penelitian menggunakan pendekatan kualitatif konseptual melalui studi literatur dan analisis filosofis. Hasil penelitian menunjukkan bahwa zakat merepresentasikan keadilan distributif dengan menyeimbangkan akumulasi kekayaan dan tanggung jawab sosial. Selain itu, pandangan dunia tauhidik menempatkan zakat sebagai instrumen sosial-ekonomi yang mengintegrasikan spiritualitas, etika, tata kelola kelembagaan, dan pembangunan manusia berkelanjutan. Penelitian ini menyimpulkan bahwa SGD terkait zakat merupakan filosofi komprehensif dalam ekonomi Islam di mana pertumbuhan material dan tanggung jawab moral harus berjalan secara harmonis. Integrasi sustainability, governance, dan development melalui zakat menawarkan paradigma alternatif dalam mewujudkan transformasi sosial-ekonomi yang adil dan berkelanjutan di masyarakat kontemporer.

Keywords :

Zakat, Sustainability, Governance, Development, Islamic Economics

Abstract

This study examines the philosophical relationship between Sustainable, Governance and Development (SGD) and zakat within the framework of Islamic socio-economic thought. This study explores how zakat contributes to sustainability through continuous social benefit, governance through accountability and transparency, and development through human empowerment and poverty reduction. Using a qualitative conceptual approach through literature review and philosophical analysis.. The findings indicate that zakat embodies

distributive justice by balancing wealth accumulation with social responsibility. Furthermore, the tawhidic worldview positions zakat as an integrated socio-economic instrument linking spirituality, ethics, institutional governance, and sustainable human development. The study concludes that SGD related to zakat represents a comprehensive Islamic philosophy in which material growth and moral responsibility must coexist harmoniously. The integration of sustainability, governance, and development through zakat offers an alternative paradigm for achieving equitable and sustainable socio-economic transformation in contemporary society.

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INTRODUCTION

The contemporary global economic system increasingly faces challenges related to inequality, poverty, environmental degradation, and governance failure. Although economic growth has accelerated in many countries, the benefits of development are often concentrated among limited groups, creating social disparities and structural injustice. In response to these challenges, the discourse on sustainability, governance, and development has become central within global development studies and public policy frameworks (United Nations, 2015). However, modern development paradigms frequently separate material progress from ethical and spiritual considerations, resulting in developmental imbalance and weakened social solidarity.

Within Islamic economic philosophy, zakat represents a unique socio-economic institution capable of integrating ethical responsibility with economic development. Zakat is not solely an act of worship, but also a redistributive economic mechanism designed to ensure social justice and collective welfare (Ahmed, 2016). Through zakat, wealth circulation is transformed into social benefit, enabling vulnerable groups to access economic opportunities, education, healthcare, and productive resources. This demonstrates that Islamic economic principles emphasize not only wealth creation but also equitable distribution and human dignity.

The concept of Sustainable, Governance and Development (SGD) in relation to zakat provides a philosophical framework for understanding how Islamic financial ethics can contribute to sustainable societal transformation. Sustainability within zakat emphasizes continuity of social welfare across generations, governance highlights accountability and ethical stewardship in wealth management, while development focuses on enhancing human capability and social mobility (Ascarya & Yumanita, 2018). These dimensions collectively position zakat as a civilizational instrument rather than a temporary charitable mechanism.

Several contemporary studies have emphasized the strategic role of zakat in poverty alleviation, economic empowerment, and social inclusion. Research by Hassan and Noor (2015) explains that zakat institutions can significantly contribute to

reducing income inequality when managed professionally and transparently. Similarly, Wahab and Rahman (2019) argue that productive zakat models strengthen community resilience and long-term economic sustainability. Nevertheless, limited studies specifically examine zakat from the integrated philosophical perspective of sustainability, governance, and development.

Therefore, this article aims to analyze the philosophical foundation of Sustainable, Governance and Development (SGD) in relation to zakat. The study seeks to explain how zakat functions as an ethical redistributive system capable of harmonizing economic responsibility, institutional accountability, and sustainable human advancement within the broader framework of Islamic socio-economic philosophy.

METHODS

This study employs a qualitative research design using a conceptual and philosophical approach. The research focuses on analyzing the relationship between Sustainable, Governance and Development (SGD) and zakat through the exploration of contemporary Islamic economic literature, academic journals, books, institutional reports, and relevant theoretical frameworks published within the last ten years.

Data collection was conducted through a literature review method by examining scholarly discussions related to sustainability, governance, development, distributive justice, and zakat management. The selected references include studies from Islamic economics, sustainable development discourse, and governance theory to construct an integrated analytical framework.

The analytical method used in this study is descriptive-analytical. The researcher interprets and synthesizes various theoretical perspectives to identify the philosophical dimensions connecting sustainability, governance, and development within zakat practices. This approach enables the study to explain zakat not only as a religious obligation but also as a socio-economic institution promoting ethical wealth redistribution and sustainable social welfare.

RESULT AND DISCUSSION

Sustainability as Continuity of Benefit

Within the SGD framework, sustainability refers to the continuity of benefit across generations. Sustainable economic systems are expected to produce long-term welfare rather than temporary gains. In Islamic economics, zakat reflects this principle because it transforms wealth redistribution into sustainable social empowerment. Unlike consumptive charity that provides short-term relief, zakat has the potential to finance productive sectors such as education, healthcare, entrepreneurship, and community development programs (Kasri, 2016).

Productive zakat programs contribute significantly to poverty alleviation by

creating long-term economic independence among beneficiaries. Through access to capital assistance, vocational training, and micro-enterprise support, zakat recipients can gradually transition from dependency toward self-reliance (Beik & Arsyianti, 2016). This demonstrates that zakat functions as a sustainable welfare instrument capable of generating continuous socio-economic impact.

Philosophically, sustainability in zakat reflects the principle that wealth should continue producing benefit beyond the ownership of individuals. Wealth is viewed not as an absolute private entitlement but as a trust carrying social obligations. Therefore, zakat institutionalizes the ethical circulation of resources within society to maintain social balance and collective prosperity.

Governance as Ethical Stewardship

Governance constitutes an essential pillar within SGD because sustainable institutions require transparency, accountability, justice, and trust. In the context of zakat, governance is embedded within the mechanisms of wealth calculation, collection, management, distribution, and reporting. Effective zakat governance ensures that collected funds are distributed fairly and efficiently to eligible beneficiaries in accordance with Islamic principles (Noor & Pickup, 2017).

Contemporary zakat institutions increasingly adopt professional governance systems involving financial auditing, digital transparency, performance evaluation, and institutional accountability. Such practices enhance public trust and strengthen the legitimacy of zakat institutions within modern society (Saad et al., 2020). Good governance also prevents misuse of funds and improves the effectiveness of poverty reduction programs.

From a philosophical perspective, governance in zakat represents ethical stewardship. Property rights are inseparable from moral responsibility. Wealth owners, zakat institutions, and policymakers collectively carry ethical obligations to ensure justice and transparency in economic management. Consequently, zakat governance is not merely administrative management but also a manifestation of moral accountability before society and God.

Development as Human Advancement

The concept of development within SGD extends beyond economic growth indicators such as GDP, industrial expansion, or infrastructure development. Genuine development emphasizes human capability, dignity, and opportunity enhancement. This perspective aligns closely with Islamic economic principles, where development aims to achieve holistic human welfare (maqasid al-shariah) encompassing material and spiritual dimensions (Chapra, 2016).

Zakat contributes to human development by improving access to education, healthcare, entrepreneurship opportunities, and social protection for vulnerable groups. Educational scholarships financed through zakat can increase human capital quality, while productive financing programs empower marginalized communities

economically (Ismail & Shaikh, 2017). In this sense, zakat serves as a mechanism for expanding social mobility and reducing structural inequality.

Furthermore, zakat strengthens community resilience during economic crises and social instability. Vulnerable populations receive support that enables them to survive and rebuild economic capacity. This developmental function illustrates that zakat is not limited to immediate assistance but also contributes to sustainable human advancement and inclusive growth.

Philosophically, development within zakat is measured by the extent to which human lives are elevated. Economic success is meaningful only when it enhances dignity, opportunity, and collective well-being. Therefore, development without ethical redistribution risks creating social exclusion and inequality.

Justice as the Central Axis

Justice represents the core principle connecting sustainability, governance, and development within the SGD framework. Without justice, sustainability may become exploitation, governance may deteriorate into rigid bureaucracy, and development may intensify inequality. Islamic economic philosophy places justice as the foundation of socio-economic interaction, particularly in wealth distribution mechanisms (Kamali, 2019).

Zakat operationalizes distributive justice by reallocating a portion of wealth from economically privileged groups to eligible recipients. This redistribution mechanism reduces wealth concentration and promotes social equilibrium. By ensuring that vulnerable groups gain access to economic resources, zakat minimizes social tensions and contributes to societal stability (Obaidullah & Shirazi, 2015).

The philosophical meaning underlying zakat-based justice is that prosperity without redistribution creates imbalance and instability. Excessive wealth accumulation among limited groups can weaken social cohesion and intensify economic inequality. Zakat therefore functions as a corrective ethical instrument that restores balance between individual ownership and collective welfare.

Moreover, justice in zakat is not solely economic but also moral and social. It recognizes the dignity and rights of marginalized individuals while reinforcing solidarity and mutual responsibility within society. This ethical orientation distinguishes zakat from purely market-oriented economic systems that prioritize profit maximization over social welfare.

Tawhidic Worldview: Integrated Unity

From the Islamic philosophical perspective, SGD through zakat reflects a tawhidic worldview emphasizing unity and integration among spiritual, economic, social, and institutional dimensions. Islam rejects the dichotomy between religious morality and economic activity. Instead, economic behavior is understood as part of broader ethical and spiritual responsibility (Haneef, 2018).

Through zakat, economic responsibility is integrated with spiritual obedience,

institutional ethics, social justice, and environmental balance. Wealth management is therefore not merely an economic activity but also an act of worship and moral stewardship. This worldview challenges secular development paradigms that often separate material progress from ethical values.

The tawhidic perspective also promotes balance between individual rights and collective obligations. Economic success should contribute to social welfare and environmental sustainability rather than encouraging excessive consumption or exploitation. Consequently, zakat becomes an instrument for harmonizing economic growth with ethical responsibility and societal well-being.

This integrated philosophy demonstrates that Islamic economics offers a holistic development paradigm where sustainability, governance, and development are interconnected through justice and moral accountability. Zakat serves as a practical manifestation of this worldview by institutionalizing ethical redistribution within society.

CONCLUSION

Sustainable, Governance and Development (SGD) related to zakat represents an integrated socio-economic philosophy in which material growth and moral responsibility must move together. Zakat is not merely a religious financial obligation but also a civilizational mechanism that harmonizes sustainability, governance, and development through ethical wealth redistribution.

This study demonstrates that sustainability within zakat emphasizes continuity of social benefit across generations, governance highlights accountability and ethical stewardship in wealth management, while development focuses on enhancing human dignity, capability, and opportunity. Justice serves as the central axis connecting these dimensions by ensuring fair distribution and social balance.

Furthermore, the tawhidic worldview underlying zakat integrates economic responsibility, spiritual obedience, institutional ethics, and social welfare into a unified framework. Through this perspective, zakat offers an alternative paradigm for achieving equitable and sustainable socio-economic transformation. Therefore, zakat within the SGD framework should be understood not only as a charitable instrument but also as a comprehensive model for sustainable human development and ethical governance in contemporary society.

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