



## Normative Juridical Review of Corporate Zakat Obligations as Legal Subjects in the National Zakat Legal System

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**Abstract:** Previous studies on corporate zakat have primarily focused on the different fiqh perspectives regarding whether a company can be classified as a muzakki (zakat payer) and how this relates to Indonesia's zakat regulations. These studies generally divide scholarly opinions into two camps: one that rejects corporate zakat due to the absence of explicit texts in hadith and the view that zakat is only obligatory for individual, mukallaf Muslims; and another that accepts the company as a shakhṣiyyah i'tibāriyyah (legal entity) equivalent to a juridical person obligated to pay zakat. Although both perspectives reference Article 1 point 5 of Law No. 23 of 2011 on Zakat Management, their analysis remains descriptive and limited to comparative opinions. A systematic juridical reading of the company's legal status as a zakat subject within the national zakat system is still lacking. This article addresses that gap by applying a normative legal approach to explore the company's position as a legal subject under Islamic law and national legislation. It emphasizes the need for legal reform to explicitly integrate corporate zakat into Indonesia's zakat regulatory framework. The novelty lies in its systematic normative approach to establishing corporate zakat as a juridical obligation, contributing to the development of Islamic law and zakat governance in the modern state context.

**Keywords:** Corporate Zakat; Islamic Law Reform; Normative Legal Approach

## Introduction

Zakat is an Islamic financial instrument that plays a strategic role in building social justice and alleviating poverty. In the Indonesian context, zakat is legally regulated through Law Number 23 of 2011 concerning Zakat Management, which positions zakat as part of the national legal system. However, the regulatory focus so far has been more focused on the zakat obligations of individuals as muzakki (payers of zakat), while the existence of legal entities such as companies has not received clear regulation within the positive legal framework. However, in modern economic practice, companies have significant income and assets, so from the perspective of contemporary zakat jurisprudence, there is an opportunity to make companies potential subjects of zakat law.

This phenomenon raises fundamental questions regarding the legal basis for zakat obligations for companies: can companies be considered muzakki under the national zakat legal system? Several institutions, such as BAZNAS (National Zakat Agency) and the Indonesian Ulema Council (MUI), have pushed for the strengthening of corporate

zakat through fatwas and religious moral approaches, but there remains a gap in norms at the imperative regulatory level. This has weakened the binding force of corporate zakat obligations and left the corporate sector's zakat potential untapped.

Several previous researchers, such as Komarudin, Parman, and Muhammad Rifqi Hidayat (2018), and Masadah (2022), have studied corporate zakat as part of the contemporary discourse on zakat law in Indonesia. Both articles generally address a similar theme, namely the differing views of Islamic scholars regarding the validity of corporate zakat, with an approach that emphasizes the comparative aspect between classical and contemporary Islamic jurisprudence and the suitability of corporate zakat within legal regulations. Komarudin et al. mapped the differences between two main views: one group that argues that zakat is obligatory only on Muslim individuals who are mukallaf (believers), and another group that states that corporations as entities are subject to zakat based on their legal personality. Masadah (2022) continued this approach by analyzing corporate zakat from the perspective of Islamic jurisprudence and positive law arguments, but stopped at the conclusion that regulatory clarity is needed regarding the status of corporations as muzakki (payers of zakat).

These two studies make important contributions to opening the initial discourse on corporate zakat, but they do not fully examine the legal status of companies as legal subjects within the national zakat legal system. Neither study explores the legal and institutional consequences of the lack of explicit regulation of corporate zakat in Law Number 23 of 2011 concerning Zakat Management. This is where the novelty of this study lies. Through a normative juridical approach, this study not only examines differences in Islamic jurisprudence and the existence of corporate zakat provisions in applicable regulations, but also analytically examines the position of companies as legal subjects of zakat. This study aims to answer the question of whether companies can be categorized as muzakki (payers of zakat) from a positive legal perspective, as well as the legal implications for the national zakat management system.

Furthermore, this study highlights the urgency of reconstructing national zakat law so that corporate zakat obligations are not merely religious moral recommendations but can be positioned as legally binding obligations. This is crucial in the context of strengthening zakat institutions in Indonesia, including optimizing the role of BAZNAS and LAZ in collecting zakat funds from the corporate sector. Thus, this study not only offers a normative perspective on the legal vacuum but also presents arguments supporting the systematic and sustainable integration of corporate zakat into the national legal system. This novelty distinguishes this study from previous works and is expected to provide both conceptual and practical contributions to the development of zakat law in Indonesia.

Therefore, a normative legal study of the legal position of companies in zakat obligations is important as part of efforts to reconstruct national zakat law to be more adaptive and progressive.

This study aims to: 1. Analyze the position of companies as legal subjects in zakat obligations according to the national zakat legal system; 2. Normatively examine how companies' zakat obligations are viewed from positive law and Islamic law; 3. Identify the legal and institutional implications of regulating companies' zakat obligations in order to optimize national zakat management.

## Theoretical Basis

### 1. Subject of Zakat

Classical scholars stipulate that zakat is only obligatory on Muslims who meet certain criteria: they are mukallaf (self-made), free, debt-free, and possess a certain amount of wealth under certain conditions. One of these conditions is mukallaf, meaning a Muslim who has been burdened with the responsibility of sharia, namely carrying out religious commands and avoiding its prohibitions. A person is considered mukallaf if he has reached puberty and is of sound mind, or in legal terms, is "legally competent." However, this mukallaf requirement does not apply to zakat fitrah, as it is obligatory on every individual who is dependent on a well-off family, including newborn babies. Being free means that a person is not a slave or bondservant. This is because slaves are included in the group entitled to receive zakat, so they are not burdened with the obligation to pay it.(Mh 2022).

The next requirement is being debt-free. If someone has debts equal to or exceeding the zakat threshold, and their repayment is due at the same time as the zakat is due, then their assets are exempt from zakat. This is because zakat is only obligatory for those who are financially well-off, while those in debt are not included in that category. In fact, they are considered to be experiencing financial difficulties that may be more severe than those of the poor, and therefore must settle their debts before being subject to zakat.(Nurhikma, Bulutoding, and Anwar 2021).

Considering these provisions, it is clear that the primary purpose of the obligatory conditions for zakat is to ensure justice in the implementation of this religious obligation. Zakat is not merely an individual act of worship, but also a social instrument for creating economic balance in society. Imposing the burden of zakat on those who are not yet mukallaf, still in slavery, or are burdened with debt is contrary to the principle of Islamic justice, which requires ease and avoidance of hardship (raf' al-haraj). Therefore, the determination of these conditions is not only normative law, but also reflects the maqāṣid al-syarī'ah, especially in terms of protecting life, mind, and property (ḥifz al-nafs, al-'aql, wa al-māl).(Pohan 2023)

### 2. Modern Islamic Jurisprudence And Legal Perspective Company

From a fiqh perspective, a company can be understood as a form of cooperation between two or more people in a business sector aimed at making a profit. This profit-seeking activity is a natural and unavoidable part of human life, as it is directly related to efforts to meet daily needs.(*STUDY OF ZAKAT OF INDONESIAN PUBLIC COMPANIES 2021*, tt).

In the concept of Islamic jurisprudence, the term used to describe a company is *partnership*. Syirkah is a form of cooperation in capital, division of labor, and distribution of profits and losses based on mutual agreement. The term comes from Arabic, namely *syirkatan* (root) and *syarika* (past tense), which means partnership or association. Etymologically, *syirkah* means *al-ikhtilath*, namely mixing or merging. (Komarudin and Hidayat 2018).

According to a fatwa from the National Sharia Council of the Indonesian Ulema Council (DSN-MUI), *syirkah* is defined as a cooperative agreement between two or more parties in a business, in which each party contributes capital (*ra's al-mal*). Profits from the venture are shared based on an agreed-upon ratio (*nisbah*), while losses are shared proportionally according to each party's capital contribution. This form of cooperation falls into the category of *Amwal company*, which is specifically known as *syirkah inan* (Hadiyanto 2022).

In the modern legal system, two types of legal subjects are recognized, namely natural persons (*natural persons* or *natural person*) and legal entities (*legal entities* or *rechtspersoon*). In this context, companies as business entities can also be categorized as legal subjects that have their own legal rights and obligations. (Komarudin and Hidayat 2018).

From an Islamic perspective, Shahatah explains that a company can be considered to be in accordance with sharia principles if it meets a number of certain criteria. (STUDY OF ZAKAT OF INDONESIAN PUBLIC COMPANIES 2021, tt) First, the primary objective of a company must be to seek *halal* and *thayyib* (good) profits. Furthermore, companies are expected to contribute to the preservation of the earth, fulfill basic human needs, and support the practice of worship to Allah, while simultaneously encouraging the economic and social growth of Muslims. Second, every company activity must be based on noble moral values and sound ethical transactions. This reflects obedience to Allah and makes business activities a means of worship, ultimately bringing growth and increasing capital value. Third, the company's business must be within the scope of *halal*, beneficial, and provide benefits to shareholders, business partners, employees, and the wider community. In Islam, good cannot be equated with evil, even though evil seems abundant.

Fourth, the selection of business partners, financiers, investors, and employees should be based on professionalism, good morals, experience, and expertise. Values of faith and spirituality should also be considered, as these are believed to bring blessings to the company. Fifth, companies must fulfill their obligations to Allah regarding their assets, such as paying *zakat*, giving alms, and other sharia obligations, to maintain the blessings and sanctity of their assets.

Sixth, companies are also obligated to fulfill the rights of the community, such as paying taxes and implementing corporate social responsibility (CSR) programs. They may also refrain from profiting through unlawful means, such as by depriving others of

their rights. Seventh, every transaction, agreement, and consensus must be documented in writing to avoid disputes and maintain transparency in business relationships.

## Research Methodology

This research is a normative legal research (normative juridical), namely research conducted by examining various laws and regulations, legal literature, and the views of experts as the main sources in answering the problem formulation. (Syahrums 2022) The focus of this approach is on the legal norms that regulate, or should regulate, a particular phenomenon, in this case, corporate zakat obligations within the national zakat legal system. Therefore, this study does not utilize field data or statistics, but rather relies on literature review and argumentative analysis of applicable legal provisions, as well as academic opinions and *ijtihad* of contemporary scholars.

The approach used in this research includes several main approaches, namely: a statutory approach, to study and understand relevant laws and regulations such as Law Number 23 of 2011 concerning Zakat Management, as well as other technical regulations such as BAZNAS regulations or DSN-MUI fatwas; a conceptual approach, to examine Islamic jurisprudence (*fiqh*) thinking on corporate zakat and how the concept develops in the contemporary economic context; and a historical and comparative approach, if necessary, to trace the development of zakat regulations for legal entities in Indonesia and in several countries with similar legal systems.

The data sources in this study consist of primary legal materials, namely laws and regulations governing zakat and zakat institutions; secondary legal materials, namely law books, journal articles, and contemporary *muamalah fiqh* literature discussing corporate zakat; and tertiary legal materials, such as legal dictionaries and encyclopedias, which are used to support understanding of key terms or concepts in the study. All of these legal materials were collected through library research, by reading, recording, and classifying various relevant sources according to the research focus. (Syahrums 2022).

The analysis of legal materials was conducted descriptively and analytically, namely by describing the substance of existing legal norms, then critically analyzing them using legal theory and Islamic legal principles. This analysis aims to identify gaps in norms, inconsistencies, or the need for legal reconstruction so that corporate zakat obligations can have a strong and operational legal basis within the national zakat legal system. With this approach, it is hoped that the research will contribute to the development of zakat law that is more responsive to the economic and social dynamics of modern society. (Syahrums 2022).

## Results and Discussion

In classical Islamic jurisprudence, zakat is essentially only obligatory on Muslim individuals who meet certain requirements: they are mature and sane, free (not slaves),

have no debts that reduce the nisab (minimum threshold), and possess assets of a certain amount and under certain conditions. The mukallaf requirement indicates that zakat is levied on individuals who are legally competent, in Islamic jurisprudence terminology. This provision implicitly confirms that the subject of zakat in classical thought is directed more towards individuals (natural persons), rather than bodies or collective entities. However, developments, particularly in modern legal systems, have brought significant changes to the concept of legal subjects. In national legal systems, two forms of legal subjects are recognized: natural persons (natural persons) and legal entities (legal entities), with corporations falling into the latter category. As legal entities, corporations have independent legal standing, thus being able to bear rights and obligations, including those related to zakat obligations.(Pohan 2023).

In Islamic jurisprudence, a company can be understood through the concept of syirkah, a form of business cooperation between two or more parties that contribute capital and share profits and losses according to an agreement. The syirkah commonly practiced in the context of modern companies is syirkah inan, in which each party is actively involved in contributing capital and managing the business. In a fatwa from the National Sharia Council of the Indonesian Ulema Council (DSN-MUI), it is emphasized that syirkah is a valid and sharia-compliant cooperation contract, which opens up opportunities for companies to become part of the Islamic economic system, including as subjects of obligation to pay zakat. This conformity is further strengthened when companies are run in accordance with sharia principles as formulated by Shahatah, namely: seeking profits from lawful sources, conducting business with good ethics and morals, and providing benefits to society at large. In fact, Shahatah emphasizes that companies that comply with sharia principles are not only required to generate financial profits, but are also obliged to fulfill the rights of Allah regarding their assets, such as zakat and sadaqah.(Judge 2020).

Thus, imposing zakat obligations on companies is a logical and sharia-compliant step, considering that companies have a legitimate legal status in the national legal system, and are also substantially able to fulfill the principles of maqāṣid al-syarī'ah, especially in the aspect of ḥifẓ al-māl (protection and distribution of assets). Companies, as entities that often control large-scale wealth, actually have a strategic role in realizing economic equality through zakat. The national zakat legal system, as stipulated in Law Number 23 of 2011 concerning Zakat Management, explicitly states that business entities are included in the legal subjects that are obliged to pay zakat maal if they have reached the nisab and haul and are not burdened with debts that reduce that amount. This shows that the state has recognized companies as legitimate muzakki, both legally and sharia. Therefore, placing companies as legal subjects in the obligation to pay zakat is a form of synchronization between positive law and Islamic values which aims to uphold social justice and blessings in the economic life of the people.(Masadah 2022).

In Indonesia's national legal system, the obligation to pay zakat for companies has a fairly clear and explicit normative basis. Although the concept of zakat was originally intended for individual Muslims, modern economic developments and the significant role of business entities in the circulation of assets have led to the expansion of the

subject of zakat, which also includes companies or legal entities. This can be seen in several important regulations. First, Law Number 38 of 1999 concerning Zakat Management states in Article 1, numbers 2 and 3 that zakat is property that must be set aside by a Muslim or an entity owned by a Muslim, and that a muzakki is an individual or entity owned by a Muslim who is obligated to pay zakat. This provision was then strengthened and expanded by Law Number 23 of 2011, which in Article 1 expressly states that zakat must be paid by "a Muslim or a business entity" (Article 1, number 2), and that a muzakki is "a Muslim or a business entity obliged to pay zakat" (Article 1, number 5). This marks an explicit recognition that business entities are also legal subjects that can be subject to zakat obligations, on a par with individuals. (Komarudin and Hidayat 2018).

In addition, Government Regulation Number 14 of 2014 concerning the Implementation of Law No. 23/2011 also strengthens the institutional role of zakat by allowing the National Zakat Agency (BAZNAS) to establish Zakat Collection Units (UPZ) in private companies, BUMN, BUMD, and other institutions as mentioned in Article 16. This shows that positive law not only recognizes the company's zakat obligations, but also facilitates its management structurally and institutionally. (Komarudin and Hidayat 2018).

Furthermore, from a religious fatwa perspective, DSN-MUI Fatwa No. 40/DSN-MUI/X/2003 concerning Zakat for Companies also provides strong legitimacy for companies' zakat obligations. The fatwa explains that companies are subject to zakat on business profits (net profit), with a nisab equivalent to 85 grams of gold and a rate of 2.5%. This reinforces the view that companies have a social and religious responsibility to allocate a portion of their assets for the benefit of the community. (*STUDY OF ZAKAT OF INDONESIAN PUBLIC COMPANIES 2021*, tt).

Based on all the regulations above, it can be concluded that, legally, companies or business entities are explicitly recognized as muzakki (payers of zakat) obligated to pay zakat, especially if they meet the nisab (minimum threshold) and haul (haul) requirements. This provision provides a strong legal basis for encouraging zakat compliance among business entities within an integrated national zakat system.

From the perspective of Islamic law, zakat obligations to companies are part of zakat maal (property), which has received legitimacy from syar'i arguments in the Koran, hadith and the consensus of ulama. Basically, zakat is required on growing assets (al-mal al-nami), as confirmed in the QS. At-Taubah: 103 and the hadith of the Prophet Muhammad SAW to Muadz bin Jabal regarding the obligation of zakat on the rich, the proceeds of which are given to the poor. Companies, as entities that manage assets to be developed through business and trading activities, in principle fulfill the criteria for assets that are subject to zakat. In other hadiths, such as those narrated by Abu Dawud and Bukhari-Muslim, Rasulullah SAW emphasized the obligation of zakat on traded goods (urudh al-tijarah), including assets prepared for the purpose of making a profit (*STUDY OF ZAKAT OF INDONESIAN PUBLIC COMPANIES 2021*, tt).

Classical scholars tended to emphasize zakat on individuals, as legal entities such as corporations were unknown during their time. However, the principles of zakat in Islam are not limited to the form of business entity, but rather to the character of assets and their use. Therefore, contemporary scholars such as Yusuf al-Qaradawi and Wahbah al-Zuhaili emphasize that modern companies, whether privately owned or in the form of corporations, can be included as subjects of zakat if they meet the requirements for zakat maal, such as reaching the nisab (minimum threshold), having a haul (haul), and being productive. Qaradawi, in *Fiqh al-Zakah*, explains that zakat on companies is a form of wealth purification and an instrument of social justice in the Islamic economic system. In fact, he considers corporate zakat to be a modern necessity that must be accommodated by contemporary fiqh in order to maintain a balanced distribution of wealth. (Nurhikma, Bulutoding, and Anwar 2021).

Furthermore, the *maqasid sharia* approach supports the imposition of zakat on companies as a form of safeguarding assets (*hifz al-māl*) and upholding social justice (*taqwīm al-'adl*). Zakat in this context is not only a ritual worship, but also a socio-economic policy instrument that can help redistribute wealth and reduce inequality. Therefore, normatively, companies should be categorized as muzakki (zakat payers) if they have fulfilled the requirements of zakat, even though structurally they are not individuals, because their essence remains the ownership of growing assets. In conclusion, Islamic law in principle opens up space for companies as subjects of zakat, both from the perspective of classical fiqh based on the type of assets, and through contemporary *ijtihād* that takes into account the social context and developments of the modern economic system. (Abdullah Asy Syamsuri RMI 2018).

Based on the above description, it can be concluded that companies, both from the perspective of national law and Islamic law, have a strong legal and sharia basis to be subject to the obligation of zakat. In the national legal system, companies have been recognized as legal subjects (*rechtspersoon*) that can bear rights and obligations, including in terms of zakat, as emphasized in Law Number 23 of 2011 and supported by Fatwa DSN-MUI No. 40/2003. On the other hand, in Islamic jurisprudence, although zakat was originally intended for individuals, the development of contemporary fiqh concepts allows companies to be categorized as muzakki if they meet the requirements of zakat, such as reaching the nisab (minimum threshold of assets) and haul (one year of ownership of assets). Thus, corporate zakat is not only legal from a juridical perspective, but also valid from a sharia perspective. Companies that manage and develop wealth on a large scale have a social and spiritual responsibility to contribute to the wealth distribution system through zakat, as a form of compliance with the *maqāṣid al-syarī'ah* and an active role in creating economic justice for the people.

The regulation of corporate zakat obligations within the national zakat legal system has significant implications, both legally and institutionally. From a normative perspective, Law Number 23 of 2011 explicitly states that zakat subjects include not only Muslim individuals but also business entities. This is reinforced by DSN-MUI Fatwa No. 40/DSN-MUI/X/2003, which states that companies are required to pay zakat on their annual net profit if it has reached the nisab and haul, with a zakat rate of 2.5%. This



provision demonstrates that companies are recognized as legitimate subjects of zakat law, in line with the principles of national positive law. (*STUDY OF ZAKAT OF INDONESIAN PUBLIC COMPANIES 2021*, tt).

From a fiqh perspective, although zakat was initially directed towards individuals, in the contemporary context, scholars such as Yusuf al-Qaradawi and Wahbah al-Zuhaili agree that companies with growing wealth and meeting the criteria for zakat are obligated to pay it. The *maqāṣid al-syarī'ah* approach supports this, as zakat from companies can contribute to the preservation of wealth (*ḥifẓ al-māl*) and the achievement of social justice. In this context, the obligation of corporate zakat is not only valid from a fiqh perspective but also has strategic value for equitable distribution of welfare and poverty alleviation. (Masadah 2022).

However, in practice, corporate zakat management still faces institutional challenges. Although regulations allow for the establishment of Zakat Collection Units (UPZ) within companies, corporate participation and compliance remain low. Many companies are unaware of or do not feel legally and morally bound to pay zakat through official institutions such as BAZNAS and LAZ. This creates a gap between norms and implementation and hinders the optimization of corporate zakat potential within the national zakat system.

Therefore, integrated institutional and regulatory strengthening is necessary. Possible measures include clarifying fiscal incentives, such as making zakat an effective tax deduction, encouraging the digitalization of corporate zakat systems, and integrating zakat into sharia audit standards and ESG (Environmental, Social, and Governance). Disseminating fatwas and training to corporations is also crucial to ensure they understand zakat's role as both a religious obligation and a social responsibility. With this approach, corporate zakat will become a crucial instrument for national development based on justice and sustainability.

## Conclusion

In the national zakat legal system, companies are explicitly recognized as legal subjects (*muzakki*) who are obligated to pay zakat if they meet the stipulated requirements, namely reaching the *nisab* and *haul*. This is emphasized in Law Number 23 of 2011 concerning Zakat Management, which states that business entities are obligated to pay zakat. This recognition signifies the expansion of the concept of *muzakki* from only Muslim individuals to also include business entities, in line with the development of forms of ownership and management of assets in the modern economy. Companies, as legal entities (*rechtspersoon*), have the legal standing to bear religious obligations such as zakat, just like individuals.

Normatively, the obligation of corporate zakat has strong legitimacy from both national positive law and Islamic law perspectives. Positive law, through Law No. 23 of 2011 and DSN-MUI Fatwa No. 40/2003, provides a legal basis for companies to pay za-

kat on their net profits. In Islamic law, although classical fiqh focuses zakat on individuals, contemporary scholars such as Yusuf al-Qaradawi and Wahbah al-Zuhaili have opened up space for companies as zakat subjects, as long as the assets they manage are productive, reach the nisab, and are held for one year. This view is in line with the maqashid sharia, especially in the aspects of hifzh al-mal and taqwim al-'adl, which emphasize the importance of wealth distribution for the sake of achieving social justice.

The regulation of corporate zakat within the national zakat system has important implications for legal development and institutional strengthening. Legally, recognizing companies as muzakki requires adjustments in implementation and oversight, including the provision of fiscal incentives and the integration of zakat into the sharia audit system. From an institutional perspective, challenges remain, such as low corporate compliance in distributing zakat through official institutions such as BAZNAS and LAZ. To address this, it is necessary to strengthen the role of UPZ (Zoom-based Zakat Institutions) within companies, digitize zakat management, and provide ongoing education so that zakat is seen not only as a ritual obligation but also as an instrument of social responsibility and national economic sustainability.

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