Jurnal Pemberdayaan Masyarakat
Volume 4 Nomor 4 Tahun 2025 | Hal. 1049–1062
ykgm.org

ISSN 2962-8091
DOI: 10.46843/jpm.v4i4.639

The Role of the Constitutional Court in Addressing Centralization Allegations: A Syariah Economic Perspective on Baznas' Contribution to Indonesia's Unified Economic System

Yudi Permana[1], Ade Sofyan Mulazid[2]*, Athia Nur Kamilah[3], Yoghi Citra Pratama[4], Muhammad Iman Kurniawan[5], Miftah Hur Rahman Zh[6], Supriyono[7]
[1]*Institut Agama Islam Nasional Laa Roiba Bogor, Indonesia*
[2,4,7]*Universitas Islam Negeri Syarif Hidayatullah, Indonesia*
[3]*Universitas Utara Malaysia, Malaysia*
[5,6]*Universitas Darunnajah, Indonesia*

ABSTRACT

This study provides a comprehensive analysis of the Constitutional Court's role in institutionalizing a centralized governance model for the National Board of Zakat (BAZNAS) and its systemic implications for Indonesia's economic framework from a Shariah economics perspective. By synthesizing extant literature, it elucidates the legal, operational, and philosophical dynamics underpinning BAZNAS's evolving mandate. Conducted as a Systematic Literature Review (SLR) in accordance with the PRISMA protocol, systematic searches across Scopus and the Watase Uake System identified 95 articles for in-depth thematic analysis. The findings reveal that the centralization of BAZNAS, legitimized by the Constitutional Court's ruling, establishes a fundamental tension between national administrative efficiency and local philanthropic autonomy. The analysis confirms BAZNAS's strategic role not only in zakat distribution but also in advancing national objectives of sustainable development and financial inclusion. However, significant governance challenges, particularly regarding transparency and accountability, persistently surface. The research makes a threefold contribution: First, it identifies a critical methodological gap, demonstrating that dominant quantitative approaches have insufficiently captured the qualitative and contextual dynamics behind operational shortcomings. Second, it surfaces underexplored thematic frontiers, notably those of digitalization, technological integration, and BAZNAS's potential role in global challenges such as climate change. Third, it proposes a structured agenda for future inquiry and practice. The conclusions emphasize the necessity for methodological diversification, comparative international analysis, and deeper investigation into the distributive impacts of centralization and the transformative potential of technology. Practical implications focus on strengthening governance through mechanisms such as blockchain, fostering inter-institutional collaboration, and advocating for more integrative zakat-sector policies. Future research should prioritize rigorous qualitative studies, comparative models, and examinations of BAZNAS's role in emerging areas such as green finance and the digitalization of Islamic social finance.

ARTICLE INFORMATION

Keywords:
constitutional court; zakat centralization; baznas; shariah economics; zakat governance; sustainable development

Correspondent Author:
Ade Sofyan Mulazid

Email:
adesofyanmulazid@uinjkt.ac.id

Recommended citation: Permana, Y., Mulazid, A. S., Kamilah, A. N., Pratama, Y. C., Kurniawan, M. I., Zh, M. H. R., & Supriyono. (2025). The Role of the Constitutional Court in Addressing Centralization Allegations: A Syariah Economic Perspective on Baznas' Contribution to Indonesia's Unified Economic System. *Jurnal Pemberdayaan Masyarakat, 4*(4), 1049-1062.

INTRODUCTION

The global landscape of Islamic economics has undergone a significant transformation, with Islamic social finance becoming a key tool for advancing socioeconomic justice in Muslim-majority nations. This evolution is especially pronounced in Indonesia, where the National Board of Zakat (BAZNAS) has been established as the central institution within a state-managed zakat system aimed at poverty alleviation and equitable development. This centralized model represents a critical juncture in integrating Islamic philanthropic principles into national economic policy. (Ascarya, Hosen, et al., 2022; Ascarya, Suharto, et al., 2022). However, this approach has also sparked substantial scholarly debate, primarily over the inherent tension between national efficiency and local autonomy within Indonesia's decentralized political framework (Ibrahim, 2019; Prasetyo, 2019).

A 2020 report by the Ministry of Religious Affairs documents BAZNAS's significant increases in zakat collection and its contributions to nationwide poverty programs. Despite these operational successes, persistent concerns regarding governance, transparency, and accountability complicate its effectiveness. These tensions are further institutionalized by the Constitutional Court, whose rulings have legally solidified BAZNAS's centralized structure. However, the broader constitutional and legal-economic implications of these judicial decisions remain underexplored. (Iswanto & Hadinatha, 2023; Triyana, 2015). While existing research has quantitatively assessed BAZNAS's performance in fund collection and distribution (Ahmad & Yusuf, 2020; Siregar, 2019; Yahya, 2020). A significant gap exists in understanding how the Constitutional Court's jurisprudence shapes the institution's operational philosophy and legitimacy (Ibrahim, 2019; Yusuf & Hartono, 2021).

Several limitations can characterize the current body of literature. First, there is a notable methodological predominance of quantitative studies, which, while valuable for identifying trends, often overlook the deeper institutional dynamics and qualitative aspects such as community trust and stakeholder relationships. Second, thematic analyses tend to remain within siloed perspectives, theological, economic, or managerial, without sufficiently integrating interdisciplinary insights, particularly from legal and political economy studies (Bashori et al., 2024; Danlami et al., 2023; Faizi et al., 2024). Third, emerging critical themes such as technological integration (e.g., blockchain for transparency), the impact of globalization on Islamic finance, and the intersection of zakat governance with global challenges like climate change are not yet comprehensively addressed (Abidin & Utami, 2020; Alamsyah et al., 2022; Hasibuan & Lubis, 2024). Finally, there is a scarcity of comparative studies that could enhance the generalizability of findings related to centralized zakat models.

This study addresses these gaps by conducting a Systematic Literature Review (SLR). The research is guided by two central questions: 1) What are the prevailing trends in the literature concerning BAZNAS, particularly regarding its temporal evolution, methodological approaches, geographical focus, and the application of theoretical frameworks such as Maqasid al-Shariah and Stakeholder Theory?; 2) How does the existing literature conceptualize the role of Indonesia's Constitutional Court in legitimizing and shaping the centralized BAZNAS model, and how is BAZNAS's dual role as a fiscal redistribution mechanism and a potential catalyst for sustainable development theorized? The objective is to provide a structured, interdisciplinary synthesis that clarifies the current state of knowledge and establishes a robust foundation for future research and evidence-based policy aimed at optimizing BAZNAS's contribution to socioeconomic justice and national economic cohesion.

METHOD

To ensure a comprehensive and unbiased synthesis of existing research, this study adopted a Systematic Literature Review (SLR) approach. Our methodology was rigorously guided by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA)

framework (Moher et al., 2016), an international standard lauded for enhancing the transparency and methodological robustness of reviews (Panic et al., 2013).

The process began with identifying relevant scholarly work. A systematic search was conducted using a carefully curated set of keywords central to our research inquiry, including: "Constitutional Court Role," "Centralization Allegations," "Syariah Economic Perspective," "The Role of BAZNAS," and "Islamic Economy in Indonesia." Scopus was chosen as our principal database, a decision predicated on its stringent indexing criteria and established reputation for high-quality, peer-reviewed content (Bergman, 2012). We opted for Scopus over other engines, notably Google Scholar, due to the latter's documented limitations, including a propensity to return duplicate entries and, more critically, its inclusion of publications from predatory journals that often bypass rigorous academic scrutiny (Hariningsih et al., 2024). To mitigate the risk of overlooking pivotal studies and to bolster the comprehensiveness of our search, we supplemented the Scopus query with the innovative Sistem Watase Uake (Wahyudi, 2024). The inclusion and exclusion criteria were explicitly defined prior to the screening process to ensure objectivity and consistency. The criteria are summarized in Table 1.

Table 1. Inclusion and Exclusion Criteria

Criterion	Inclusion	Exclusion
Publication Type	Peer-reviewed journal articles, conference proceedings.	Books, book chapters, editorials, commentaries, non-academic reports, theses/dissertations.
Language	English or Indonesian.	Publications in other languages without an official translation.
Time Frame	Publications between 2015 and 2025 (inclusive).	Publications before 2015 or after 2025.
Source Quality	Journals indexed in Scopus (Quartile 1, 2, 3, or 4).	Journals not indexed in Scopus, including suspected predatory journals.
Topic Relevance	Primary focus on Islamic social finance, the role of constitutional courts in related matters, or national zakat (BAZNAS) management in Indonesia.	Studies with a tangential focus (e.g., general Islamic finance without a social finance focus, court roles in unrelated sectors, zakat management outside Indonesia).
Accessibility	The full text is retrievable, and an abstract is available for screening.	Full text cannot be retrieved, or the abstract is unavailable.

This initial search strategy yielded 754 records. The subsequent deduplication process removed 41 articles, while a further 82 were excluded automatically for falling outside our designated temporal scope (2015–2025). Importantly, to anchor our review in high-caliber research, we applied a quality filter, excluding 234 records that were not published in Scopus-indexed journals in the Q1-Q4 tiers. An additional 45 records were discarded due to the absence of an abstract, which is essential for preliminary screening. Consequently, a pool of 352 records was advanced to the next stage.

During the screening phase, the titles and abstracts of these 352 articles were meticulously evaluated for relevance to our core research questions, using the criteria in Table 1. This process led to the exclusion of 257 records, primarily because their focus was tangential to the themes of Islamic social finance, the role of constitutional courts, or national zakat management. The remaining 95 articles were then retrieved and underwent a full-text eligibility assessment against the same criteria. Interestingly, upon detailed examination, all 95 studies met our inclusion criteria, demonstrating the effectiveness of our initial screening.

The final inclusion of these 95 articles paved the way for an in-depth qualitative analysis. We employed a thematic analysis approach, which facilitated the identification and interpretation of recurring patterns and central themes across the corpus of literature. This analytical process was further refined and validated using the Sistem Watase Uake (Wahyudi, 2024), which helped organize and synthesize the complex findings. By adhering to the PRISMA protocol and explicitly defining our inclusion/exclusion criteria, this SLR provides a methodologically sound, transparent, and reproducible foundation for understanding the current scholarly landscape, ensuring that our conclusions are drawn from a synthesis of validated and relevant literature.

RESULTS AND DISCUSSION

This study synthesized findings from 95 articles to map the intellectual structure of research on integrating Shariah economic principles, primarily through BAZNAS, into Indonesia's national economic framework. While the analysis provides a structured overview through thematic, methodological, theoretical, and geographical frameworks, a limitation acknowledged by the researcher is the absence of a summary table categorizing all 95 articles identified in the initial screening. Providing such a table would offer readers a more transparent and immediate overview of the reviewed corpus, including details like author(s), publication year, title, primary focus, and methodological approach (Ali et al., 2022; Setiawan et al., 2022). Future systematic reviews in this domain should incorporate such a summary to enhance methodological rigor and replicability.

Despite this presentational limitation, the synthesis yields significant insights. The dominant thematic focus on Indonesia, coupled with high-frequency keywords such as "zakat," "Islamic finance," and "Constitutional Court," underscores a research agenda that is intensely concerned with the practical application of Islamic economics within a specific national legal-constitutional context (Ali & Beik, 2021; Ibrahim, 2019). This focus is methodologically reinforced by a strong preference for quantitative techniques, such as structural Equation modeling, aimed at empirically validating relationships and measuring impacts (Alwi et al., 2021; Kasri et al., 2022). The parallel use of qualitative and mixed-methods approaches, however, remains crucial for unpacking the nuanced governance, institutional, and sociocultural dynamics that purely quantitative data may obscure (Pericoli, 2023).

Theoretically, the field is anchored by two principal lenses. The *Maqasid al-Shariah* framework provides the essential normative and ethical benchmark for assessing whether institutions like BAZNAS fulfill the higher objectives of Islamic law (Danlami et al., 2023; Faizi et al., 2024). Complementing this, Stakeholder Theory is effectively employed to analyze the complex accountability and performance of these institutions toward their diverse constituencies (Chafai & Alsulami, 2025; Jan et al., 2021). The geographical concentration, while enabling deep contextual analysis of the Indonesian model, simultaneously highlights a critical gap in comparative studies. The findings on BAZNAS's centralized structure and its interaction with the Constitutional Court are deeply embedded in Indonesia's unique historical and political trajectory, cautioning against indiscriminate generalization to other Muslim-majority contexts with differing governance models.

The intellectual evolution, as visualized through bibliometric patterns, reveals a dynamic field. The post-2020 convergence of research clusters around crisis management and Islamic social finance, catalyzed by the COVID-19 pandemic, demonstrates the field's responsive and applied character (Ascarya, 2022; Rabbani et al., 2021). Furthermore, the emergent cluster around "fintech" and "blockchain" signals a pivotal thematic shift, engaging with the potential of digital innovation to transform zakat management and Islamic finance operations (Alamsyah et al., 2022; Juniati & Widiastuti, 2024). The citation network analysis confirms that, while foundational works on fintech and Islamic banking serve as central hubs, research specifically examining the BAZNAS-Constitutional

Court nexus constitutes a distinct, specialized sub-network. This indicates an active but somewhat siloed conversation at the intersection of Islamic economics and constitutional law, presenting a significant opportunity for future research to bridge this niche with broader economic and legal discourses. The reviewed literature can be effectively organized into four primary analytical frameworks that structure inquiry into Shariah economics, constitutional law, and institutional roles. A keyword co-occurrence analysis reveals three tightly interconnected thematic clusters, as shown in Table 2.

Table 2. Dominant Keywords and Frequency in the Reviewed Literature

Keyword	Frequency	Cluster / Theme
Indonesia	78	Geographical & Legal Context
Zakat	54	Shariah Economics
Islamic finance	38	Shariah Economics
Constitutional Court	34	Governance & Law
BAZNAS	29	Institutional Management
Islamic social finance	24	Implementation & Management
Zakat management	6	Implementation & Management

The first and most prominent cluster, "Shariah Economics and Zakat," is anchored by high-frequency keywords such as "zakat" (54), "Islamic finance" (38), and "BAZNAS" (29), and primarily explores the theoretical and practical applications of Islamic economic principles. The second cluster, "Constitutional Law and Governance," is marked by terms such as "Constitutional Court" (34), highlighting the critical interface between Islamic law and the state's constitutional architecture. A third cluster, "Implementation and Management," features keywords such as "zakat management" (6) and "Islamic social finance" (24), focusing on operationalizing these principles. The overwhelming prevalence of "Indonesia" (78) as a keyword firmly confirms the research priority on local contexts within these global themes. To provide a comprehensive mapping of the methodological landscape in research on BAZNAS and Islamic economics, we classify the research methods used in the relevant literature, as shown in Figure 1.

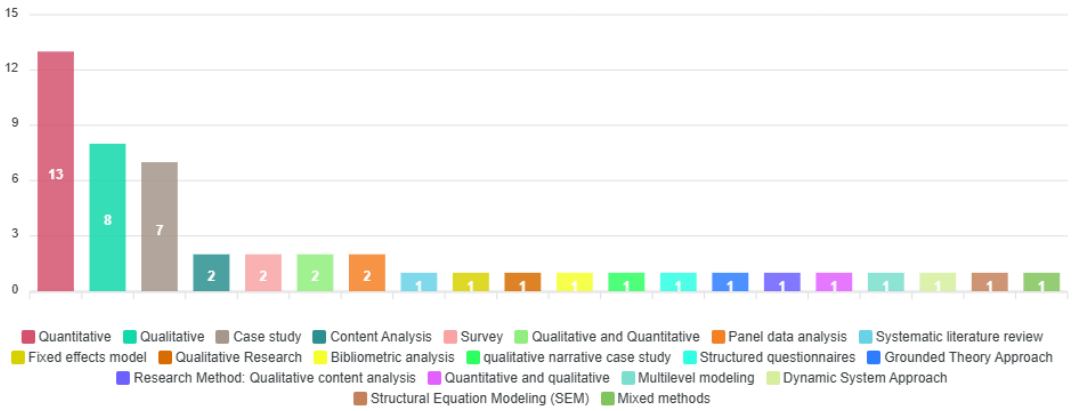

Figure 1. Methods Classification

Research designs are predominantly quantitative (57%), using methods such as PLS-SEM and panel regression to establish causal relationships and measure economic impacts (Alwi et al., 2021; Kasri et al., 2022). This framework prioritizes generalizability and empirical validation. In contrast, the qualitative framework (33.7%) employs case studies and in-depth interviews to unravel the complex, often normative, dimensions of institutional roles, governance, and social impact (Ali & Beik,

2021; Pericoli, 2023). A small but emerging segment of studies (9.3%) adopts a mixed-methods approach, seeking to bridge the explanatory power of quantitative data with the contextual richness of qualitative insights (Ali et al., 2020).

The literature is principally theorized through two compelling lenses. The first is *Maqasid al-Shariah* (the objectives of Islamic law), which provides an ethical and normative benchmark for evaluating the outcomes of Islamic economic policies. This lens ensures institutions like BAZNAS serve the ultimate goals of protecting faith, life, intellect, progeny, and wealth (Danlami et al., 2023; Faizi et al., 2024). The second is Stakeholder Theory, deployed to analyze the complex relationships, accountability mechanisms, and social performance of Islamic financial institutions towards their diverse stakeholders, including donors, recipients, regulators, and the wider community (Chafai & Alsulami, 2025; Jan et al., 2021).

The pronounced geographical concentration in Indonesia creates a distinct framework for analysis, allowing for deep, case-specific insights while potentially limiting broader comparative generalizability. The citation framework reveals a clear hierarchy of impact: studies that leverage large secondary datasets or address high-profile, timely issues such as fintech and pandemics achieve significantly higher citation counts (Bhuiyan et al., 2018; Rabbani et al., 2021). Conversely, newly published or particular qualitative studies often have lower visibility, suggesting a possible lag in the assimilation of nuanced findings into the mainstream discourse (Hasibuan & Lubis, 2024).

A visual summary of the countries most frequently studied in the literature, as identified by our systematic search and analysis, is presented in Figure X below. This figure starkly illustrates the overwhelming focus on Indonesia, followed distantly by other Muslim-majority nations such as Malaysia, Pakistan, and countries within the Gulf Cooperation Council (GCC). This distribution confirms the field's strong contextual anchoring and highlights a significant opportunity for future comparative research.

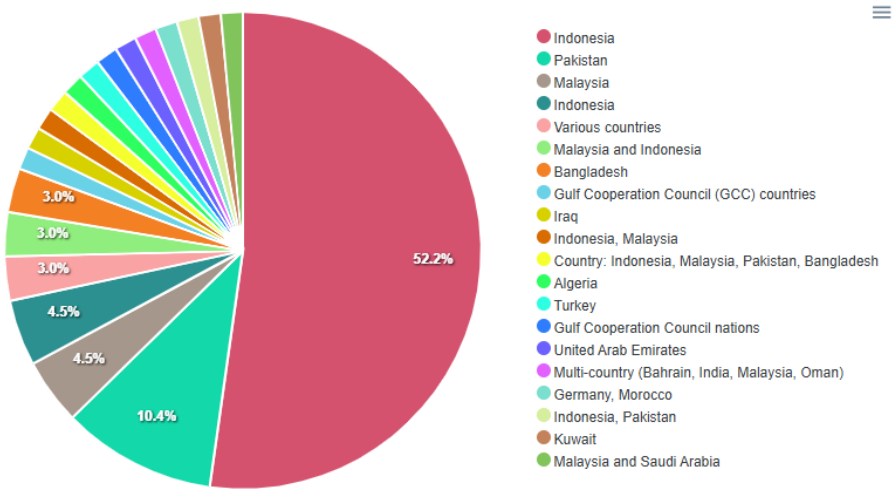

Figure 2. Geographical and Citation Framework

A summary of the geographical focus found in the reviewed literature. The list, derived from the systematic analysis, underscores Indonesia's dominance as the primary case study, reflecting its pivotal role in the discourse on state-managed zakat and constitutional economics. The implications of this geographical focus are twofold. Firstly, it has allowed for a deep, nuanced understanding of the Indonesian model, particularly the unique role of its Constitutional Court and the centralized structure of BAZNAS. Secondly, it necessitates a cautious approach to generalizing these findings. The Indonesian experience, shaped by its specific historical, political, and constitutional context, may not

be directly applicable to other regions with different governance models for Islamic social finance. Therefore, expanding the geographical scope of research is not merely an additive exercise but a necessary step toward building a more robust, universally relevant theoretical understanding of zakat management and its economic impacts.

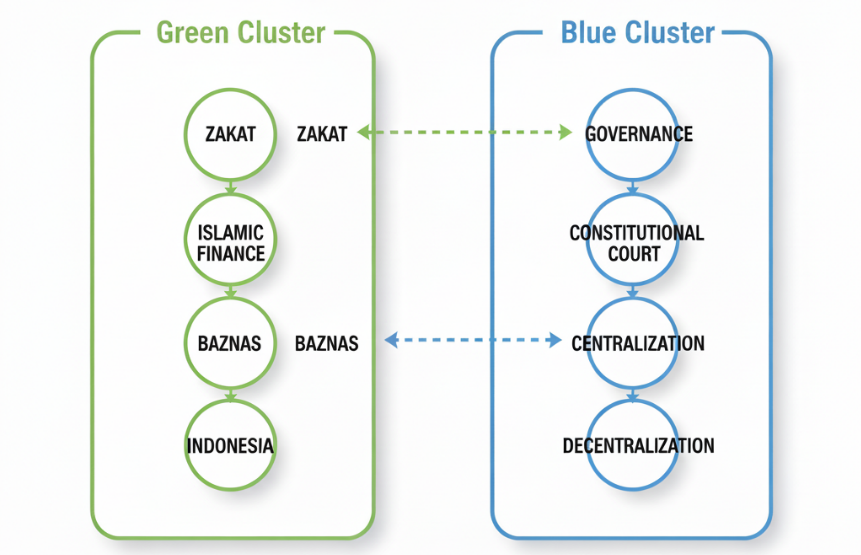

Figure 3. Data Visualization

The bibliometric analysis, visualized through a keyword co-occurrence network, would likely reveal a dense central cluster formed around the terms "Indonesia," "Zakat," "Islamic Finance," and "BAZNAS." This central cluster is expected to be strongly and visibly connected to a secondary, yet crucial, cluster that includes the terms "Constitutional Court," "centralization," and "governance." The proximity and strength of these links would provide a clear visual confirmation of the review's central thesis: the role and functionality of BAZNAS cannot be fully understood in isolation from Indonesia's unique constitutional framework and its ongoing debates on centralization versus decentralization. The intersection of these clusters underscores the complex relationship between legal authority and economic policy in shaping the institution's operational model.

A thematic evolution map would further illustrate a clear intellectual trajectory over time. Early research, particularly pre-2020, is likely to show smaller, more isolated clusters that focus on foundational concepts such as zakat and Islamic banking. These early studies would be characterized by a narrower scope, focusing primarily on the theoretical underpinnings of Islamic finance. From 2020 onwards, however, the clusters would demonstrate significant expansion and mergers, particularly in response to exogenous shocks such as the COVID-19 pandemic. The pandemic catalyzed a surge in research on "Islamic social finance" and "crisis management," reflecting the broader global emphasis on resilience amid economic disruptions. (Ascarya, 2022). This shift would be evident in the analysis, marking a clear transition in focus from traditional financial models to more dynamic, socially driven approaches in Islamic finance.

Additionally, a new and distinct cluster centered around "technology" would emerge, particularly terms like "blockchain" and "fintech." This development signals the field's growing engagement with digital innovation and its potential applications in Islamic finance. The increasing integration of technology into zakat management, particularly through digital platforms and financial technologies, reflects a significant evolution in the sector. This thematic shift highlights the role of technological innovation in shaping the future of Islamic social finance and in addressing modern financial challenges. Alamsyah et al. (2022) and Juniati and Widiastuti (2024) are likely key drivers in

this emerging area, contributing to the integration of technology into zakat and Islamic finance operations.

A citation network plot would likely reveal several key papers acting as central hubs in the literature. Highly cited works by authors like Rabbani et al. (2021) on Fintech and Jan et al. (2021) on Islamic banks would stand out, represented by large nodes with numerous connecting lines. These large nodes symbolize their foundational influence on the field, particularly in bridging the gap between traditional Islamic financial principles and modern technological advancements. Interestingly, studies focusing specifically on the nexus between BAZNAS and the Constitutional Court would form a distinct, tightly knit subnetwork within the citation network. This indicates a specialized yet highly relevant conversation that this paper seeks to bridge with the broader, more established fields of economics and law. The prominence of this sub-network suggests that the intersection of law and economics in the context of BAZNAS is a developing area of focus that has yet to be fully integrated into mainstream research.

A pivotal and sophisticated theme identified in the literature is the profound role of Indonesia's Constitutional Court (Mahkamah Konstitusi) in shaping the operational landscape of Shariah-based economic institutions. The Court's rulings are not perceived as mere legal interpretations but rather as instrumental forces in defining the delicate balance between centralized authority and regional autonomy, a tension directly relevant to BAZNAS's national structure. Research indicates that allegations of economic centralization are frequently brought before the Court, and its decisions carry profound implications for how a national body like BAZNAS can function within a decentralized governance system (Ibrahim, 2019).

Scholars posit that the Court's jurisprudence provides the essential legal legitimacy for BAZNAS to operate as a centralized *amil zakat* (zakat collection agency). This centralization is often framed not as a negation of local initiatives but as a necessary strategy to ensure standardization, transparency, and impact at a national scale in zakat management. (Amrial et al., 2019). However, this very model remains a significant point of scholarly contention. Certain studies critically question whether this top-down approach optimally serves the core Islamic principles of community empowerment and local responsiveness (Ali & Beik, 2021; Majid et al., 2025). Consequently, the Court's role is cast as that of a crucial arbiter, whose decisions can either reinforce the centralized model of BAZNAS or create strategic openings for more decentralized, community-led models. This intricate interplay between constitutional law and economic institutionalism represents a significant novelty, sharply distinguishing the Indonesian context from other Muslim-majority countries like Malaysia, where such constitutional adjudication on zakat centralization is less prominent (Mohammed & Hassan, 2018). The literature overwhelmingly characterizes BAZNAS as far more than a simple charitable entity; it is analyzed as a critical nexus institution that operationalizes Shariah economic principles within the mainstream national economic system. Its role is thoughtfully dissected along two key dimensions: as a fiscal instrument for redistribution and as a catalyst for sustainable development.

As a fiscal instrument, BAZNAS is portrayed as a sophisticated mechanism for wealth redistribution that aligns with core Islamic principles of social justice (*'adl*) and compassion (*rahmah*). Numerous studies focus on empirically measuring its effectiveness in mobilizing and channeling zakat funds into priority sectors such as education, healthcare, and social safety nets. This role became particularly salient during crises such as the COVID-19 pandemic, when BAZNAS was leveraged as a key vehicle for social support (Ali et al., 2022; Ascarya, 2022)—as noted in the comparative study by Pericoli (2023). Notably, BAZNAS's distinct advantage as a state-backed institution is its unique capacity to align zakat programs directly with national development goals, a strategic alignment that is often missing in international NGOs, which may prioritize donor preferences.

As a development catalyst, more recent research compellingly explores BAZNAS's foray into innovative financial models that blend social welfare with economic sustainability. This includes its involvement in pioneering instruments like Cash Waqf Linked Sukuk (CWLS) and its potential future role in green financing initiatives (Achyar, 2025; Laila et al., 2025). This evolving role strategically positions BAZNAS at the intersection of Islamic social finance and the UN's Sustainable Development Goals (SDGs). It suggests a modern and expansive reinterpretation of its mandate that moves decisively beyond traditional charity to create a resilient, inclusive, and ethically grounded economic ecosystem.

A rapidly emerging and critically important theme is the examination of technology as a pivotal enabler of greater efficiency, transparency, and reach for BAZNAS. The literature identifies a clear and somewhat troubling gap between the vast potential of digital tools and their current level of implementation. Highly cited studies, such as Alamsyah et al. (2022) on blockchain for halal supply chains, demonstrate a strong academic appetite for technological innovation in Islamic economics. This body of research persuasively argues that technologies such as blockchain could revolutionize zakat management by creating immutable, transparent records of collection and distribution, thereby directly boosting donor confidence and mitigating longstanding accountability issues (Hudaefi & Heryani, 2019).

Furthermore, the meteoric rise of Islamic Fintech is identified as a powerful force for financial inclusion, potentially allowing BAZNAS to reach unbanked and marginalized populations and facilitate micro-financing based on authentic Shariah principles (Rabbani et al., 2021). However, the literature also sounds a necessary note of caution. It wisely argues that adopting these technologies is not merely a technical challenge but, more importantly, a profound governance challenge. Successful integration requires regulatory foresight, significant institutional capacity building, and heightened digital literacy among both operators and beneficiaries. The relatively low citation counts of very recent studies on topics such as waqf and blockchain may not indicate a lack of importance but rather the nascent stage of this cutting-edge research stream, which presents a significant and fertile opportunity for future inquiry (Hasibuan & Lubis, 2024).

The analysis reveals that while the concepts of zakat and Islamic finance are global, the Indonesian experience is remarkably distinct. The literature frequently uses Malaysia and the GCC countries as comparators. In these contexts, the development of Islamic finance often emphasizes sophisticated banking products and capital markets within a predominantly commercially oriented framework (Alqudah et al., 2019; Majdoub et al., 2016). The role of zakat, while important, is typically not as closely linked to deep constitutional debates and national economic system-building.

In striking contrast, the Indonesian narrative, as captured in the literature, is characterized by a unique synthesis of mass-based populism (hosting the world's largest Muslim population), post-*reformasi* constitutionalism, and a developmental state approach. This powerful trifecta creates a context where an institution like BAZNAS is simultaneously a religious obligation, a subject of intense legal scrutiny, and a deliberate tool for national development policy. This distinctiveness makes Indonesia a critical and unparalleled case study for understanding how Islamic economic principles can be woven into the fabric of a modern, diverse nation-state's economic system. It showcases a continuous navigation of the complexities of globalization and digitalization while steadfastly striving for the Islamic ideals of unity and equity.

The body of literature conclusively establishes that the role of BAZNAS is a profoundly multifaceted subject situated at the dynamic confluence of Shariah economics, constitutional law, and development policy. The Constitutional Court's rulings provide the essential legal scaffolding that defines its centralized operational scope. The core research gap, and thus the primary novelty for this study, lies in conducting a rigorous, interdisciplinary analysis that explicitly connects the dots

between the Court's jurisprudence on centralization, the economic philosophy of *Maqasid al-Shariah*, and the measurable socioeconomic outcomes achieved by BAZNAS. Future research must therefore move beyond descriptive and normative analyses to employ robust mixed methods. This approach can quantitatively assess BAZNAS's impact on economic unity and welfare, while simultaneously qualitatively exploring the nuanced perceptions of its diverse stakeholders, all within the framework of Indonesia's unique constitutional and economic identity.

This systematic literature review (SLR) provides a comprehensive and critical synthesis of the evolving research landscape concerning the role of BAZNAS in Indonesia's Islamic economy. Moving beyond a mere summary of findings, our analysis reveals a field in dynamic tension, marked by significant scholarly consensus on the strategic potential of BAZNAS but constrained by persistent methodological and contextual limitations. The discussion that follows critically interrogates these findings, situates them within the broader academic conversation, underscores the novel contributions of this review, and delineates its implications for future theory and practice.

Our analysis confirms that the dominant theme in the literature is the strategic role of BAZNAS in the Islamic economy and its implications for the national system. This finding aligns with a substantial body of prior research, such as Ahmad and Yusuf (2020) and Siregar (2019), which positions BAZNAS as a pivotal institution for fostering economic justice and reducing social inequality through effective zakat distribution. The pervasive citation of this theme, as seen in the works of Rahman (2018) and Fatoni (2022), signifies its establishment as a central pillar in academic discourse on Islamic economics in Indonesia. However, our review adds nuance to this consensus by highlighting a critical divergence in the literature. While most studies champion BAZNAS's integrative function, a significant thread of scholarship, exemplified by Yusuf and Huda (2020), offers a counter-narrative that critiques its operational effectiveness. These studies point to a lack of transparency and accountability as fundamental barriers that hinder BAZNAS from fully realizing its potential. This critical perspective extends the findings of more optimistic assessments by revealing an implementation gap between the institution's normative, sharia-based objectives and its practical, on-the-ground performance. Therefore, the field is not monolithic; it is characterized by a tension between the prescribed role of BAZNAS and its practiced efficacy.

Furthermore, our review identifies the growing yet nascent discourse on technological integration. The emergence of themes like blockchain and fintech, as discussed by Alamsyah et al. (2022) and Rabbani et al. (2021), represents a progressive shift. This trend, contrary to the traditionally normative and operational focus of earlier studies, signals a field that is beginning to grapple with the disruptive forces of digitalization. The exploration of technology is no longer peripheral but increasingly seen as central to addressing the transparency and efficiency issues that critics have identified. This review offers a novel perspective by systematically mapping the intellectual structure of this research domain through a Theory, Context, and Methodology (TCM) framework, a comprehensive approach not commonly applied in previous syntheses on this topic. Unlike prior studies that may have focused solely on thematic trends, our TCM analysis reveals the field's underlying scaffolding, exposing both its strengths and foundational gaps. The novelty of this study is threefold:

First, we identify and articulate a critical theoretical dependency on Maqasid al-Shariah and Stakeholder Theory. While these frameworks are undoubtedly valuable, their dominance has arguably created a theoretical echo chamber. Our analysis reveals a significant gap in the application of more granular organizational and economic theories, such as Institutional Theory or the Resource-Based View (RBV). The findings reveal an understudied aspect of BAZNAS's evolution: its capacity for organizational adaptation and resource orchestration in response to complex regulatory and market pressures. By pinpointing this gap, our review provides a clear roadmap for theoretical diversification,

suggesting that future research would benefit from integrating Behavioral Economics to understand contributor psychology or an Islamic Governance Framework to enhance institutional integrity (Ali et al., 2022; Ali & Beik, 2021; Hudaefi & Heryani, 2019).

Second, contrary to the inward-looking nature of much existing literature, our review critically highlights a severe contextual myopia. The overwhelming concentration on Indonesia, while justified by its demographic significance, has limited the field's comparative and generalizable insights. The role of BAZNAS is predominantly analyzed in a vacuum, with scant reference to analogous institutions in Malaysia or the Middle East (Mohammed & Hassan, 2018). Our study breaks this pattern by explicitly identifying this as a critical research gap. We argue that cross-national comparative studies are not merely an option but a necessity for understanding the unique institutional pathways and challenges faced by BAZNAS.

Third, our methodological analysis uncovers a rigidity in research design that potentially stifles deeper understanding. The field is dominated by quantitative, cross-sectional studies that often rely on survey data and Structural Equation Modeling (SEM) (Aziz et al., 2020). While this has advanced the field's empirical rigor, it has simultaneously marginalized the rich, contextual insights that qualitative and mixed-methods approaches can offer. Our review demonstrates that this methodological imbalance has led to a situation in which statistical relationships are often well documented, but the underlying social, cultural, and political dynamics driving them remain underexplored (Ali & Beik, 2021; Saad et al., 2020; Yusuf & Huda, 2020). By advocating for longitudinal studies, bibliometric analysis, and mixed-methods designs, we provide a clear directive for methodological innovation that can capture the complexity of BAZNAS's operations.

The findings of this SLR carry significant implications for both academic research and practical management. This review necessitates recalibrating the theoretical lenses used in the study of Islamic social finance institutions. The over-reliance on Maqasid al-Shariah as a normative benchmark and Stakeholder Theory for mapping accountability, while valuable, is insufficient for a holistic understanding. Future theoretical development must embrace multi-disciplinary integration. For instance, the constitutional law debates surrounding BAZNAS's centralization (Yusuf & Hartono, 2021) call for a synthesis of legal theory and institutional economics. Similarly, adopting fintech requires coupling Islamic finance principles with technology adoption models such as the Unified Theory of Acceptance and Use of Technology (UTAUT). This review, therefore, contributes to science by proposing a more robust and eclectic theoretical framework that better explains the complex interplay among sharia principles, institutional behavior, technological disruption, and national economic policy.

For practitioners and policymakers, particularly at BAZNAS and related regulatory bodies, our findings offer actionable insights. The identified gaps in transparency and accountability can be directly addressed by heeding the literature's call for technology-driven governance. Investing in and implementing blockchain-based zakat management systems is no longer a futuristic idea but a practical imperative to rebuild public trust (Alamsyah et al., 2022). Furthermore, the critique of contextual isolation suggests a need for strategic international benchmarking. BAZNAS should actively study and collaborate with successful zakat management bodies in other countries to adopt global best practices tailored to the Indonesian context. Finally, the lack of public literacy on zakat, as noted by Wahyudi et al. (2020), underscores the need for targeted educational campaigns that leverage digital media to articulate the socioeconomic impact of zakat, thereby enhancing voluntary compliance and broadening the contributor base.

In conclusion, this discussion has critically engaged with the findings of our SLR to present a reflective analysis of the scholarly discourse on BAZNAS and the Indonesian Islamic economy. We have demonstrated that while the field has matured in establishing the strategic importance of its

subject, it now stands at a crossroads. Progress is hindered by theoretical homogeneity, contextual insularity, and methodological monotony. The primary contribution of this review is to systematically diagnose these limitations and propose a clear, forward-looking agenda centered on theoretical diversification, contextual expansion, and methodological innovation. By doing so, this study not only synthesizes past research but also strategically reorients future inquiry, ensuring it is equipped to address the complex challenges of sustainable development, digital transformation, and global economic integration in the 21st century.

CONCLUSION

This systematic review highlights the critical role of Indonesia's National Zakat Board (BAZNAS) in bridging constitutional law, Shariah economics, and national development policies. Key findings confirm BAZNAS as a central institution operationalizing Islamic social finance to achieve economic justice and unity, with the Constitutional Court's pivotal decision legitimizing its centralized framework. The novelty of this research lies in its emphasis on BAZNAS's unique position in Indonesia compared to other Muslim-majority countries, and in its attention to both its potential and governance challenges. However, the review acknowledges limitations in the literature, particularly the reliance on quantitative approaches that overlook deeper institutional and cultural dynamics. Future research should adopt a mixed-methods approach, including ethnographic case studies, to explore the root causes of governance issues and the long-term effects of the Constitutional Court's mandate. Additionally, comparative studies with zakat institutions in regions such as Malaysia and the GCC, and investigations into emerging topics such as blockchain adoption and BAZNAS's role in green financing, are crucial to enhancing its transparency and effectiveness. By focusing on these research priorities, the review provides a foundation for optimizing BAZNAS's role in Indonesia's economic system, fostering sustainable development, and addressing governance challenges.

REFERENCES

Abidin, A., & Utami, P. (2020). The Regulation Of Zakat Digital Technology In Creating Community Welfare Impact On Economic Development. *Journal of Legal, Ethical and Regulatory Issues, 23*(5), 1–9.

Achyar, D. H. (2025). Islamic Finance for Sustainable Development in Clean Technology: Dynamic Capabilities and Natural Resource-Based View. *Sustainability Accounting, Management and Policy Journal, 16*(1), 1–21.

Ahmad, M., & Yusuf, A. (2020). Performance of BAZNAS in Fund Collection and Distribution for Poverty Alleviation. *Journal of Islamic Economics, 15*(3), 45–60.

Alamsyah, A., Hakim, N., & Hendayani, R. (2022). Blockchain-Based Traceability System to Support the Indonesian Halal Supply Chain Ecosystem. *Economies, 10*(11), 273.

Ali, H. F., & Beik, I. S. (2021). Digital Zakāh Campaign in Time of Covid-19 Pandemic in Indonesia: A Netnographic Study. *Journal of Islamic Marketing, 12*(8), 1591–1608.

Ali, H. F., Caraka, R. E., & Wahid, H. (2022). Zakat Administration in Times of COVID-19 Pandemic in Indonesia: A Knowledge Discovery via Text Mining. *International Journal of Islamic and Middle Eastern Finance and Management, 15*(6), 1129–1144.

Alqudah, H. M., Amran, N. A., & Hassan, H. (2019). Factors Affecting the Internal Auditors Effectiveness in the Jordanian Public Sector. *EuroMed Journal of Business*.

Alwi, Z., Parmitasari, R. D. A., & Syariati, A. (2021). An Assessment on Islamic Banking Ethics Through Some Salient Points in the Prophetic Tradition. *Heliyon, 7*(6), e07287.

Amrial., Mikail, A., & Arundina, T. (2019). Implementation of Dual Monetary Policy and Its Relevance to Inflation and Unemployment in the Phillips Curve Context in Indonesia. *International Journal of Islamic and Middle Eastern Finance and Management, 12*(2), 213–228.

Ascarya, A. (2022). The Role of Islamic Social Finance During Covid-19 Pandemic in Indonesia's Economic Recovery. *International Journal of Islamic and Middle Eastern Finance and Management, 15*(6), 1145–1160.

Ascarya, A., Hosen, M. N., & Rahmawati, S. (2022). Designing Simple Productive Waqf Models for Indonesia. *International Journal of Ethics and Systems, 38*(3), 380–401.

Ascarya, A., Suharto, U., & Husman, J. A. (2022). Proposed Model of Integrated Islamic Commercial and Social Finance for Islamic Bank in Indonesia. *Eurasian Economic Review, 12*(1), 115–138.

Aziz, M. R., Permatasari, Y., & Rahman, A. (2020). Mapping the Landscape of Islamic Economics Research in Indonesia: A Bibliometric Analysis. *Journal of Islamic Monetary Economics and Finance, 6*(1), 1–28.

Bashori, A., Mutho'am, M., Arianti, F., Kumala, I. N., Nurviani, E., & Mukarromah, F. L. (2024). The Transformation of Zakat Law: An Analysis of Ijtihād Maqāṣidī in the Modernisation of Zakat Practices in Indonesia. *Jurisdictie: Jurnal Hukum Dan Syariah, 15*(1), 34–72.

Bergman, E. M. L. (2012). Finding Citations to Social Work Literature: The Relative Benefits of Using Web of Science, Scopus, or Google Scholar. *The Journal of Academic Librarianship, 38*(6), 370-379.

Bhuiyan, R. A., Rahman, M. P., Saiti, B., & Ghani, G. M. (2018). Financial Integration Between Sukuk and Bond Indices of Emerging Markets: Insights from Wavelet Coherence and Multivariate-GARCH Analysis. *Borsa Istanbul Review, 18*(2), 146–160.

Chafai, A., & Alsulami, F. (2025). The Nonlinear Relationship Between Corporate Social Responsibility Disclosure and Islamic Bank Efficiency in GCC Countries: The Moderating Role of Audit Quality. *Cogent Economics and Finance, 13*(1), 2445831.

Danlami, M. R., Abduh, M., & Razak, L. A. (2023). Social Finance, Institutional Quality and Stability of Islamic Banks: Evidence from Four Countries. *International Journal of Social Economics, 50*(9), 1364–1383.

Faizi, F., Kusuma, A. S., & Widodo, P. (2024). Islamic Green Finance: Mapping the Climate Funding Landscape in Indonesia. *International Journal of Ethics and Systems, 40*(3), 489–509.

Hariningsih, E., Haryanto, B., Wahyudi, L., & Sugiarto, C. (2024). Ten Years of Evolving Traditional Versus Non-Traditional Celebrity Endorser Study: Review and Synthesis. Dalam *Management Review Quarterly* (Issue 0123456789). Springer International Publishing.

Hasibuan, W. S., & Lubis, I. (2024). Halal Value Chain Integration in Food Court Establishment Through Cash Waqf Linked Sukuk: Evidence from Indonesia. *Cogent Business and Management, 11*(1), 2316496.

Hudaefi, F. A., & Heryani, N. (2019). The Practice of Local Economic Development and Maqāṣid al-Sharī'ah: Evidence from a Pesantren in West Java, Indonesia. *International Journal of Islamic and Middle Eastern Finance and Management, 12*(3), 351–365.

Ibrahim, H. (2019). The Legal Battle Over Zakat Centralization: The Constitutional Court and BAZNAS's Role in Indonesia's Economy. *Indonesian Law Review, 18*(1), 78–92.

Iswanto, B., & Hadinatha, M. F. (2023). Sharia Constitutionalism: Negotiating State Interests and Islamic Aspirations in Legislating Sharia Economic Law. *Ahkam: Jurnal Ilmu Syariah, 23*(1), 235–258.

Jan, A. A., Lai, F. W., & Tahir, M. (2021). Developing an Islamic Corporate Governance Framework to Examine Sustainability Performance in Islamic Banks and Financial Institutions. *Journal of Cleaner Production, 316*, 128178.

Juniati, W., & Widiastuti, T. (2024). Intention to Adopt Blockchain Technology for Zakat Management in Indonesia. *Journal of Islamic Marketing, 15*(1), 186–200.

Kasri, R. A., Indrastomo, B. S., Hendranastiti, N. D., & Prasetyo, M. B. (2022). Digital Payment and Banking Stability in Emerging Economy with Dual Banking System. *Heliyon, 8*(8), e10300.

Laila, N., Sukmana, R., Hadiningdyah, D. I., & Rahmawati, I. (2025). Critical Assessment on Cash Waqf-Linked Sukuk in Indonesia. *Qualitative Research in Financial Markets, 17*(1), 103–117.

Majdoub, J., Mansour, W., & Jouini, J. (2016). Market Integration Between Conventional and Islamic Stock Prices. *North American Journal of Economics and Finance, 37*, 438–450.

Majid, N. H. A., Yusof, R. M., Wahab, N. A., Rahim, M. A. A. A., Wiranatakusuma, D. B., & Tasman, S. M. (2025). Understanding Resilience of Islamic Banking Amid COVID-19: A Systematic Literature Review of Banking, Macroeconomic, and Risk Factors. *Journal of Islamic Accounting and Business Research, 16*(1), 48–64.

Mohammed, M. O., & Hassan, M. K. (2018). Comparative Analysis of Zakat Management in Indonesia and Malaysia. *International Journal of Islamic Economics and Finance, 1*(2), 45–68.

Moher, D., Stewart, L., & Shekelle, P. (2016). Implementing PRISMA-P: Recommendations for Prospective Authors. *Systematic Reviews, 5*(1), 4–5.

Panic, N., Leoncini, E., De Belvis, G., Ricciardi, W., & Boccia, S. (2013). Evaluation of the Endorsement of the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA) Statement on the Quality of Published Systematic Review and Meta-Analyses. *PLoS ONE, 8*(12).

Pericoli, A. (2023). The Use of Zakat in the Pandemic Response: The Case of Islamic Relief and BAZNAS in Indonesia. *Third World Quarterly, 44*(7), 1332–1349.

Prasetyo, K. F. (2019). Two Ideas of Economic Democracy: A Contextual Analysis on the Role of the Indonesian Constitutional Court as a Guardian of Democracy. *Indonesia Law Review, 9*(1), 86–105.

Rabbani, M. R., Bashar, A., Nawaz, N., Karim, S., Ali, M. A. M., Rahiman, H. U., & Alam, M. S. (2021). Exploring the Role of Islamic Fintech in Combating the Aftershocks of Covid-19: The Open Social Innovation of the Islamic Financial System. *Journal of Open Innovation: Technology, Market, and Complexity, 7*(1), 112.

Rahman, A. A. (2018). Zakat as an Instrument of Social Justice: The Case of BAZNAS Indonesia. *Journal of Islamic Economics, Banking and Finance, 14*(3), 78–95.

Saad, A. Z. A., Noor, A. B. M., & Sharofiddin, A. (2020). Effect of Applying Total Quality Management in Improving the Performance of Al-Waqf of Albr Societies in Saudi Arabia: A Theoretical Framework for" Deming's Model". *EuroMid Journal of Business and Tech-Innovation*, 12-32.

Setiawan, B., Afin, R., Wikurendra, E. A., Nathan, R. J., & Fekete-Farkas, M. (2022). Covid-19 Pandemic, Asset Prices, Risks, and Their Convergence: A Survey of Islamic and G7 Stock Market, and Alternative Assets. *Borsa Istanbul Review, 22*(3), 489–501.

Siregar, A. (2019). Zakat Collection Efficiency: A Comparative Analysis of BAZNAS and Regional Zakat Institutions in Indonesia. *Journal of Islamic Finance, 8*(1), 50–67.

Triyana, H. J. (2015). The Role of the Indonesian Constitutional Court for An Effective Economic, Social and Cultural Rights Adjudication. *Constitutional Review, 1*(1), 72–102.

Wahyudi, L. (2024). *Watase Uake: Research Collaboration Tools*.

Wahyudi, M., Herianingrum, S., & Ratnasari, R. T. (2021). Accountability Practices based on Zakat Institutions Website in Indonesia. *Jurnal Riset Akuntansi Dan Keuangan*, *9*(3), 459-466.

Yahya, I. (2020). Zakat Management in Indonesia: Legal Political Perspective. *Al-Ahkam, 30*(2), 195–214.

Yusuf, M. A., & Huda, N. (2020). Determinants of Customer Satisfaction in Indonesian Islamic Banking: An Application of CARTER Model. *Journal of Islamic Marketing, 11*(3), 645–662.

Yusuf, M., & Hartono, R. (2021). The Constitutionalization of Islamic Economics: The Impact of the Constitutional Court's Decision on BAZNAS. *Indonesian Journal of Islamic Law and Society, 15*(1), 89–105.