

An Evaluation of Zakat Distribution Alignment with *Maqashid al-Shariah*: A Case Study of BAZNAS Malang City

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ABSTRACT

Purpose:

This study aims to evaluate the extent to which zakat distribution implemented by BAZNAS Malang City aligns with the five dimensions of Maqashid al-Shariah: protection of religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), lineage (hifz al-nasl), and wealth (hifz al-mal).

Design/Methodology:

A quantitative descriptive-evaluative approach was employed using structured questionnaires distributed to 278 zakat recipients (mustahik). The data were analyzed using mean score interpretation based on predetermined Likert-scale interval categories to assess the level of alignment with maqasid principles.

Findings:

The findings indicate that zakat distribution is generally aligned with the principles of Maqashid al-Shariah. The strongest alignment is observed in the dimensions of wealth and religion, suggesting that zakat programs significantly contribute to both economic empowerment and spiritual development. In contrast, the protection of lineage demonstrates relatively lower alignment, highlighting the need to strengthen family-oriented initiatives and enhance long-term program sustainability.

Practical Implications:

These findings suggest that zakat institutions can function not only as charitable distributors but also as strategic agents of holistic social welfare development when guided by maqasid-based evaluation frameworks. The study recommends strengthening productive and transformative zakat programs to ensure sustainable empowerment and long-term social impact for mustahik.

Originality/Value:

This study contributes original value by empirically evaluating zakat distribution using a comprehensive five-dimensional Maqasid al-Shariah framework at the institutional level of BAZNAS Malang City. It measures beneficiary-based outcomes across all maqasid objectives through structured quantitative indicators. The study bridges normative maqasid theory with measurable institutional performance.

Keywords: Zakat, Maqashid al-Shariah, BAZNAS, Distribution, Mustahik

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A. INTRODUCTION

Zakat is a core instrument of the Islamic economic system, integrating spiritual, social, and economic dimensions (Alam et al., 2024). Beyond its role as a religious obligation, zakat serves as a strategic mechanism for wealth redistribution and social equity, particularly in addressing poverty and income inequality (Sari et al., 2025; Zulkifli et al., 2021). As the third pillar of Islam, zakat is designed not only to purify wealth and individuals but also to strengthen social cohesion, promote economic participation, and enhance the welfare of disadvantaged populations. When effectively managed, zakat contributes to more equitable wealth distribution and sustainable socio-economic development (Muhammad & Saad, 2016; Canggih et al., 2017).

In recent years, scholarly attention to zakat has grown substantially, reflecting its increasing relevance in contemporary socio-economic discourse. Existing studies have examined zakat from multiple perspectives, including governance, compliance behavior, institutional performance, and socio-economic impact, across diverse contexts such as Malaysia, Indonesia, Saudi Arabia, Turkey, and Nigeria (Razak, 2020); (Alshater et al., 2021); (Ben Jedidia & Guerbouj, 2021). This expanding body of literature suggests that zakat is no longer viewed solely as a religious practice but is increasingly analyzed as a public policy instrument for social welfare and economic empowerment.

At the institutional level, zakat management has evolved through the establishment of formal organizations, including Indonesia's National Amil Zakat Agency (BAZNAS), which is mandated to collect and distribute zakat funds in a professional, transparent, and accountable manner (Najiyah et al., 2022); (Hadi & Hana, 2023). A key challenge facing zakat institutions is ensuring that distribution extends beyond short-term consumptive assistance and aligns with the substantive objectives of Islamic law. In this regard, *Maqashid al-Shariah* provides a normative and evaluative framework for assessing whether zakat programs effectively protect religion (*hifz al-din*), life (*hifz al-nafs*), intellect (*hifz al-'aql*), lineage (*hifz al-nasl*), and wealth (*hifz al-mal*) (Meerangani et al., 2022).

From a socio-economic standpoint, zakat outcomes can be mapped directly onto each maqasid dimension. Zakat supports *hifz al-din* through religious assistance and spiritual empowerment; *hifz al-nafs* by securing access to basic needs and health protection; *hifz al-'aql* through educational support and skills development; *hifz al-nasl* via family welfare and social protection programs; and *hifz al-mal* by fostering economic independence through productive zakat initiatives. Accordingly, evaluating zakat effectiveness requires not only assessing the volume of funds distributed but also examining its multidimensional impact on mustahik welfare in line with maqasid objectives.

Despite the growing application of *Maqashid al-Shariah* in zakat research, several limitations persist. Most maqasid-based studies are conducted at the national or provincial level and remain largely descriptive, emphasizing policy alignment or institutional intent rather than outcome-based evaluation. Empirical assessments at the local institutional level—particularly those that systematically measure zakat outcomes across all five maqasid dimensions—are still limited. Moreover, existing research often prioritizes productive zakat from a narrowly economic perspective, with insufficient attention to its holistic maqasid realization (Toriquddin, 2015); (Salycasanda et al., 2022); (Qurrata et al., 2022).

This study addresses these gaps by conducting an outcome-oriented evaluation of zakat distribution at the local level, focusing on BAZNAS Malang. As a major educational and economic hub in East Java, Malang City continues to face persistent socio-economic challenges, including urban poverty and vulnerable informal-sector employment (Hamamah, 2023). BAZNAS Malang implements a range of social and economic empowerment programs for mustahik, making it a relevant and strategic case for assessing maqasid-based zakat performance.

The novelty of this study lies in its localized and integrative approach. Unlike prior research, this study empirically evaluates the contribution of zakat programs implemented by BAZNAS Malang to all five *Maqashid al-Shariah* dimensions using a mixed-methods design. Quantitative survey data are used to measure mustahik outcomes, while interviews and program analysis provide qualitative insights into program implementation and perceived impact. This

approach enables a comprehensive assessment of zakat effectiveness by bridging normative maqasid principles with observed socio-economic outcomes.

By offering a structured and multidimensional evaluation of zakat distribution at the local institutional level, this study contributes to the literature on Islamic social finance and *Maqashid al-Shariah*. Practically, the findings are expected to inform zakat institutions and policymakers in designing more effective, empowerment-oriented zakat programs that align with the comprehensive objectives of Islamic law.

B. LITERATURE REVIEW

1. Zakat Concept

Religion plays a central role in shaping philanthropic behavior in Muslim-majority societies, where zakat operates not only as an act of worship but also as an institutionalized socio-economic mechanism (Opoku, 2013). Within Islamic economic thought, zakat embodies a dual function: spiritual purification and material redistribution. Although its normative foundations are rooted in the Qur'an, contemporary zakat discourse increasingly highlights its instrumental role in advancing broader socio-economic objectives aligned with Islamic development principles.

Conceptually, zakat is defined as a mandatory transfer of wealth from eligible contributors (*muzakki*) to designated beneficiary groups (*asnaf*) as prescribed by Islamic law. Beyond this normative definition, zakat functions as a structured fiscal instrument intended to address market imperfections, reduce inequality, and strengthen social cohesion. Classical Islamic jurisprudence identifies eight categories of zakat recipients, collectively forming a comprehensive social protection framework that includes poverty alleviation, debt relief, mobility support, and institutional governance. Rather than reiterating scriptural classifications, recent scholarship emphasizes how these recipient categories operationalize Islamic principles of distributive justice within modern economic systems.

From an analytical standpoint, zakat can be examined at both microeconomic and macroeconomic levels. At the micro level, zakat enhances household welfare by increasing consumption capacity among low-income groups, reducing vulnerability, and facilitating basic needs fulfillment. At the macro level, zakat contributes to income redistribution, poverty reduction, and social stability, thereby supporting inclusive economic growth (Haq, 2013). (Choudhury & Harahap, 2008) further argue that zakat-induced expenditures—whether consumptive or productive—generate multiplier effects that stimulate economic activity while remaining consistent with the ethical constraints of Islamic economics.

These economic functions of zakat can be systematically evaluated using the *Maqashid al-Shariah* framework. Zakat directly supports the preservation of wealth (*hifz al-mal*) through equitable redistribution and contributes to the protection of life (*hifz al-nafs*) by ensuring access to essential goods and services. Moreover, when zakat resources are allocated to education, healthcare, and productive empowerment initiatives, they indirectly enhance the preservation of intellect (*hifz al-'aql*) and human dignity. In this regard, zakat functions not only as a redistributive mechanism but also as a vehicle for achieving multidimensional welfare outcomes consistent with maqasid-based performance indicators.

Accordingly, this study conceptualizes zakat not merely as a normative religious obligation but as an evaluative socio-economic instrument whose effectiveness can be assessed through measurable maqasid-oriented outcomes. By linking zakat management and distribution

practices to maqasid indicators, this research enables a more rigorous assessment of how zakat institutions advance their intended developmental objectives beyond procedural compliance, thereby strengthening the study's analytical framework.

2. Economic Role and Distribution of Zakat

Economic challenges represent a central dimension of human welfare, particularly in developing economies where poverty and inequality remain persistent (ALAM et al., 2024). In this context, zakat functions as an Islamic fiscal instrument designed to redistribute wealth and address structural imbalances within the economy (Ashfahany et al., 2023). Beyond its role as a religious obligation, zakat has increasingly been conceptualized as a development-oriented mechanism with measurable socio-economic outcomes, including poverty alleviation, income stabilization, and social inclusion (ZULKIFLI et al., 2021). Empirical evidence suggests that well-governed zakat systems significantly improve household welfare and reduce poverty severity, especially when evaluated using impact-based frameworks (Beik & Arsyianti, 2016); (Yayuli et al., 2022).

Zakat distribution refers to the institutional process through which zakat funds are allocated to eligible beneficiaries (*mustahik*) in accordance with Islamic law. While recipient eligibility is normatively defined in the Qur'an (Surah At-Tawbah: 60), contemporary zakat governance has evolved beyond compliance-oriented practices toward outcome-based performance assessment. Consequently, zakat effectiveness is increasingly evaluated based on its measurable impact on the socio-economic conditions of beneficiaries rather than solely on the volume of funds disbursed (Beik & Arsyianti, 2016).

Operationally, zakat distribution can be classified into consumptive and productive models, each associated with distinct maqasid-oriented outcomes. Consumptive distribution prioritizes the fulfillment of immediate basic needs such as food security, housing, and healthcare thereby directly supporting the preservation of life (*hifz al-nafs*) and human dignity among vulnerable populations. In contrast, productive zakat distribution emphasizes economic empowerment through income-generating activities, microenterprise support, skills development, and capital assistance. This model contributes to the preservation of wealth (*hifz al-mal*) and intellect (*hifz al-'aql*) by strengthening self-reliance and long-term economic resilience among beneficiaries (Yumanita et al., 2018).

Evaluating zakat distribution within a *Maqashid al-Shariah* framework requires the use of clear and measurable indicators. Previous studies operationalize maqasid-based performance through indicators such as changes in household income, consumption adequacy, access to education and healthcare services, employment status, and reductions in dependency ratios (Beik & Arsyianti, 2016); (Ascarya, 2022). These indicators enable a systematic assessment of whether zakat distribution advances the core objectives of Shariah, particularly in promoting welfare (*maslahah*) and mitigating socio-economic vulnerability.

Accordingly, this study adopts an outcome-oriented approach by linking both consumptive and productive zakat distribution mechanisms to measurable maqasid dimensions. This perspective enables a more rigorous evaluation of zakat performance, positioning zakat not merely as a charitable transfer but as a strategic instrument for achieving sustainable Islamic socio economic development.

3. Maqashid al-Shariah and Zakat Distribution

Zakat is closely connected to the overarching objectives of Islamic law, known as *Maqashid al-Shariah*, which aim to promote *maslahah* (public welfare) and prevent harm.

Classical scholars, notably Al-Ghazali, define *maslahah* as the realization of benefits and the prevention of harm, forming the ethical foundation of Islamic socio-economic thought. Within this framework, *Maqashid al-Shariah* seeks to preserve five fundamental dimensions of human well-being: religion (*din*), life (*nafs*), intellect (*'aql*), lineage (*nasl*), and wealth (*mal*) (Hasan & Ali, 2018);(Omar & Hajimin, 2023).

In contemporary zakat governance, *Maqashid al-Shariah* has evolved from a purely normative concept into an analytical framework for evaluating the effectiveness of zakat distribution. Al-Zuhaili (1994) emphasizes that *Maqashid al-Shariah* is grounded in three core principles: the promotion of benefit (*jalb al-masalih*), the prevention of harm (*dar' al-mafasid*), and the protection of human welfare in both material and spiritual dimensions. These principles provide a conceptual foundation for translating zakat objectives into measurable outcomes, including poverty reduction, income stabilization, and socio-economic empowerment (Maulida & Ali, 2023).

4. Operationalizing *Maqashid al-Shariah* in Zakat Distribution

To address the normative empirical gap, this study operationalizes *Maqashid al-Shariah* through a hierarchical structure of needs: *al-Daruriyyat*, *al-Hajiyyat*, and *al-Tahsiniyyat*. These categories are translated into observable indicators of zakat distribution as follows.

- a. *Al-Daruriyyat* (essential needs) are represented by zakat programs that address basic necessities, such as food assistance, healthcare support, and emergency relief for *mustahik*. These interventions primarily correspond to the protection of life (*hifz al-nafs*) and wealth (*hifz al-mal*).
- b. *Al-Hajiyyat* (complementary needs) are reflected in productive zakat initiatives, including microenterprise financing, vocational training, and working capital support. These programs aim to enhance income sustainability and reduce long-term dependency among beneficiaries.
- c. *Al-Tahsiniyyat* (enhancement needs) are captured through educational scholarships, capacity-building initiatives, and broader social development programs that improve quality of life and social dignity. These efforts align with the protection of intellect (*hifz al-'aql*) and lineage (*hifz al-nasl*).

By structuring zakat distribution indicators along these dimensions, this study empirically assesses the extent to which the programs of BAZNAS Malang City are aligned with the core objectives of *Maqashid al-Shariah*.

5. Relevance of *Siyasah Shar'iyah* to Empirical Evaluation

Siyasah Shar'iyah complements *Maqashid al-Shariah* by providing a governance framework that emphasizes justice, public interest, and accountability in policy implementation. In zakat management, *Siyasah Shar'iyah* guides institutional decision-making such as beneficiary selection, program prioritization, and fund allocation toward maqasid-oriented outcomes rather than procedural compliance alone (Meerangani et al., 2022).

In this study, *Siyasah Shar'iyah* is empirically examined through the alignment of BAZNAS programs with principles of social solidarity (*maqasid al-takaful*), transparency, and responsiveness to local socio-economic conditions. This local-level focus is particularly important, as the effectiveness of zakat distribution may vary across regions due to differences in institutional capacity, governance quality, and beneficiary characteristics. Accordingly, the case of BAZNAS Malang City offers empirical novelty by demonstrating how *Maqashid al-Shariah* and *Siyasah Shar'iyah* are operationalized within a municipal zakat institution.

Overall, the integration of *Maqashid al-Shariah* and *Siyasah Shar'iyah* in this study moves beyond a normative discussion by offering a measurable and context-specific framework for evaluating zakat distribution performance. This approach contributes to the existing literature by providing empirical evidence on the implementation of maqasid-based principles at the local institutional level.

6. Zakat and *Maqashid Al-Shariah*

Previous studies increasingly position *Maqashid al-Shariah* as a guiding framework for zakat distribution, reframing zakat from short-term charitable assistance into a strategic instrument for socio-economic development. Empirical evidence indicates that zakat programs aligned with maqasid principles particularly those emphasizing education, healthcare, and productive economic activities are more effective in enhancing mustahik self-reliance and reducing poverty (Tuan Mahmood et al., 2021);(Pratama et al., 2024). While these studies consistently report positive welfare impacts, they differ substantially in the scope and depth of maqasid dimensions examined.

Most empirical research prioritizes the protection of wealth (*hifz al-mal*) and life (*hifz al-nafs*), as reflected in income-generating initiatives and basic needs assistance. In contrast, other maqasid dimensions such as the protection of intellect (*hifz al-'aql*), lineage (*hifz al-nasl*), and religion (*hifz al-din*) remain relatively underexplored or are addressed only implicitly. Studies by (Saleh et al., 2024) and (ALAM et al., 2024) further identify structural constraints in maqasid-based zakat implementation, including weak alignment between program design and maqasid indicators, as well as the limited application of outcome-based evaluation frameworks. These findings suggest that although maqasid terminology is widely adopted, its comprehensive and systematic operationalization remains limited.

Moreover, prior research predominantly relies on aggregated or national-level analyses, providing limited insight into how maqasid principles are implemented at the institutional level. This creates an empirical gap in understanding the extent to which specific zakat institutions operationalize maqasid objectives in their program design and implementation. Localized, institution level studies are therefore necessary to capture contextual variations in beneficiary needs, governance capacity, and program effectiveness that may significantly influence maqasid fulfillment.

Recent literature also highlights the growing importance of zakat collection systems, disbursement mechanisms, and governance structures in achieving maqasid-oriented outcomes. Advances in zakat management such as digital payment platforms, integrated beneficiary databases, and transparent reporting systems are increasingly viewed as mechanisms to enhance efficiency, accountability, and equity. From a maqasid perspective, these governance innovations are closely linked to the protection of wealth (*hifz al-mal*), the promotion of social justice, and the preservation of public trust (*amanah*). However, empirical studies that systematically examine the relationship between technological governance mechanisms and multidimensional maqasid outcomes remain scarce.

Based on this synthesis, a clear research gap can be identified. Existing studies tend to (1) focus on selected maqasid dimensions rather than adopting a holistic five-dimension framework, (2) emphasize program inputs and regulatory compliance rather than outcome oriented performance, and (3) lack institution-specific analyses that reflect local implementation contexts. Addressing these gaps, the present study evaluates the alignment of zakat distribution programs managed by BAZNAS Malang City with all five dimensions of

Maqashid al-Shariah, employing an outcome-oriented and institution-specific analytical framework.

C. METHOD

This study employs a quantitative descriptive–evaluative design to assess the alignment of zakat distribution programs implemented by BAZNAS Malang City with the principles of *Maqashid al-Shariah*. The population consists of 918 mustahik recorded in the January–July 2025 institutional report. Using purposive sampling, respondents who had received zakat assistance for at least five consecutive months were selected to ensure outcome-based evaluation. The sample size was determined using Slovin’s formula (5% margin of error), resulting in 278 respondents.

Data were collected through a structured closed-ended questionnaire developed from the five dimensions of *Maqashid al-Shariah*: *Hifz al-Din*, *Hifz al-Nafs*, *Hifz al-‘Aql*, *Hifz al-Nasl*, and *Hifz al-Mal*. Each dimension was operationalized into outcome-based indicators, as shown in Table 1. All items were measured using a five-point Likert scale (1 = Strongly Inappropriate to 5 = Strongly Appropriate). Each dimension of *Maqashid al-Shariah* was operationalized into specific outcome-oriented indicators relevant to zakat distribution programs, as summarized in Table 1.

Table 1. Research Instruments

Variable	Indicator	Item/statement
<i>Hifz al-din</i> (Protection of Religion)	Increased worship, access to religious education (Chapra, 2008); (Beik & Arsyianti, 2016)	<ul style="list-style-type: none"> a. Zakat assistance encourages me to draw closer to Allah. b. I find it easier to perform my religious duties after receiving zakat assistance. c. Zakat from BAZNAS supports religious activities in my community.
<i>Hifz al-nafs</i> (Protection of the Soul)	Access to health, basic needs (Beik & Arsyianti, 2016)	<ul style="list-style-type: none"> a. Zakat assistance helps me meet my basic living needs (food, shelter, etc.). b. I feel safer and more protected after receiving zakat assistance. c. Zakat provides peace of mind in my daily life.
<i>Hifz al-‘Aql</i> (Protection of Reason)	Formal education, skills training (Riwajanti, 2013); (Chapra, 2008)	<ul style="list-style-type: none"> a. The zakat I receive supports my/my child's education costs. b. The BAZNAS program helps increase my knowledge and insight. c. I gain access to educational training/mentoring.

<i>Hifz al-nasl</i> (Protection of Offspring)	Family stability, fulfillment of children's needs (Widiastuti et al., 2021); (Chapra, 2008)	<ul style="list-style-type: none"> a. Zakat assistance strengthens harmony in my family. b. My family members' health improves after receiving zakat assistance. c. The zakat program helps meet my children's needs.
<i>Hifz al-mal</i> (Protection of Property)	Increased income, economic independence (Kahf, 1999).	<ul style="list-style-type: none"> a. The zakat I receive improves my economic situation. b. I can start or develop a small business with zakat funds. c. Zakat assistance helps me get out of debt/financial difficulties.

Source: Data processed by researchers, 2026

Data analysis used descriptive statistics to calculate mean scores for each maqasid dimension, which were then classified into alignment categories (low, moderate, high) to evaluate institutional performance.

D. RESULT AND DISCUSSION

1. Result

This study involved 278 zakat beneficiaries (mustahik) who received assistance from BAZNAS Kota Malang between November 2024 and April 2025.

Table 2. Demographic Characteristics of Respondents

Characteristic	Category	n	%
Zakat Program	Humanitarian	89	32%
	Education	67	24%
	Economic Empowerment	75	27%
	Health	31	11%
	Religious-Preaching	16	6%
Gender	Female	170	61%
	Male	108	39%
Age	Productive Age (21–45 years)	150	54%
	Other Age Groups	128	46%
Income Before Zakat	Below Local Minimum Wage	189	68%
	At/Above Local Minimum Wage	89	32%

Source: Data processed by researchers, 2026

Table 2. summarizes the demographic and program-related characteristics of the respondents. Regarding participation in zakat programs, the largest proportion of beneficiaries participated in humanitarian programs (32%), followed by economic empowerment programs (27%) and education programs (24%). Health programs accounted for 11% of respondents, while da'wah (religious outreach) programs represented the smallest proportion (6%). This distribution indicates that zakat allocation is primarily focused on social assistance and economic empowerment rather than solely on religious activities. From a gender perspective,

most respondents were female (61%), while males accounted for 39%, suggesting that women constitute the majority of zakat beneficiaries in this context.

In terms of age and income characteristics, more than half of the respondents (54%) were within the productive age range of 21–45 years, while 46% were outside this range. This finding suggests that zakat assistance is largely directed toward economically productive individuals. Additionally, 68% of respondents reported earning below the local minimum wage prior to receiving zakat assistance, whereas 32% earned at or above the minimum wage. These results indicate that zakat distribution primarily reaches economically vulnerable populations, consistent with its core function as a redistributive mechanism for poverty alleviation and social welfare improvement.

Table 3. Zakat Distribution at BAZNAS Malang City

Program	The Objectives of <i>Maqashid al-Shariah</i>	Activity
Humanity	<i>Hifz al-nafs</i> (Protection of the Soul)	Health Assistance, Emergency Response
Education	<i>Hifz al-‘Aql</i> (Protection of Reason)	Scholarships in the form of assistance with school equipment
Economy	<i>Hifz al-mal</i> (Protection of Property)	Micro business capital and skills training
Health	<i>Hifz al-nafs</i> (Protection of the Soul)	Medical expenses, inpatient/outpatient care
Preaching and advocacy	<i>Hifz al-din</i> (Protection of Religion)	Religious activities, spiritual development

Source: Data processed by researchers, 2026

The majority of the zakat distribution was allocated to humanitarian and educational programs, reflecting BAZNAS Kota Malang’s focus on supporting *mustahik* in meeting their basic needs and educational development. Based on data collected from 278 zakat beneficiaries, the average scores for each dimension of *Maqashid al-Shariah* are as follows:

Table 4. Likert Scale Interpretation Categories

Mean Score Interval	Interpretation
1.00 – 1.80	Not Aligned
1.81 – 2.60	Less Aligned
2.61 – 3.40	Moderately Aligned
3.41 – 4.20	Aligned
4.21 – 5.00	Highly Aligned

Source: Data processed by researchers, 2026

The scoring system used a 5-point Likert scale. The category thresholds (1.00–1.80 = not aligned; 1.81–2.60 = less aligned; 2.61–3.40 = moderately aligned; 3.41–4.20 = aligned; 4.21–5.00 = highly aligned) were adapted from commonly used Likert-scale interval interpretation methods in social research (Sugiyono, 2019), where class intervals are calculated by dividing the scale range by the number of categories.

Table 5. Average Score

Dimensions of maqasid sharia	Average score	Interpretation
<i>Hifz al-din</i> (Protection of Religion)	4,10	Aligned
<i>Hifz al-nafs</i> (Protection of the Soul)	3,85	Aligned

Hifz al-‘Aql (Protection of Reason)	3,72	Aligned
<i>Hifz al-nasl</i> (Protection of Offspring)	3,45	Aligned
<i>Hifz al-mal</i> (Protection of Property)	4,27	Highly Aligned
Total average	3,87	Aligned

Source: Data processed by researchers, 2026

Table 5. reports the mean scores of zakat distribution performance across the dimensions of *Maqashid al-Shariah*, with an overall mean of 3.87, indicating general alignment with maqasid principles. Among the five dimensions, *Hifz al-mal* (protection of wealth) recorded the highest mean score (4.27) and is categorized as highly aligned, reflecting the strong effectiveness of zakat in improving beneficiaries’ economic conditions. The remaining dimensions *Hifz al-din* (4.10), *Hifz al-nafs* (3.85), *Hifz al-‘Aql* (3.72), and *Hifz al-nasl* (3.45) are also classified as aligned, although with varying degrees of strength. While these findings suggest that zakat distribution has addressed religious, personal, intellectual, and family welfare dimensions, the comparatively lower score for *Hifz al-nasl* highlights the need for further improvement in supporting family resilience and intergenerational well-being. Overall, the results indicate that zakat implementation reflects a multidimensional welfare orientation consistent with the objectives of *Maqashid al-Shariah*.

Table 6. Instrument Validity and Reliability Results

Measurement Aspect	Criteria	Result	Interpretation
Construct Validity	Corrected Item–Total Correlation > r-table ($\alpha = 0.05$)	All items > r-table	Valid
Reliability	Cronbach’s Alpha \geq 0.70	0.78 – 0.88	Reliable (High Internal Consistency)

Source: Data processed by researchers, 2026

Table 6. presents the results of the validity and reliability tests. The construct validity analysis shows that all measurement items have corrected item–total correlation coefficients exceeding the r-table value at the 0.05 significance level, indicating that each item is statistically valid and adequately represents its intended construct. Regarding reliability, Cronbach’s alpha coefficients range from 0.78 to 0.88, surpassing the recommended minimum threshold of 0.70. These findings demonstrate strong internal consistency, suggesting that the instrument is reliable and capable of producing stable and consistent measurements across items within each construct.

2. Discussion

The zakat distribution implemented by BAZNAS Malang City demonstrates a strong alignment with the five principal dimensions of *Maqāsid al-Sharī‘ah*. This conclusion is derived directly from quantitative survey data collected from 167 mustahik respondents, yielding an overall mean score of 3.90. According to the predetermined Likert-scale interval criteria (3.41–4.20 = aligned), this score falls within the “aligned” category. Therefore, the evaluative conclusion presented in this discussion is grounded primarily in empirical evidence rather than comparative literature. Prior studies are used solely to contextualize and interpret the findings, not as the primary basis for the conclusion.

Within the dimension of *Hifz al-din* (protection of religion), zakat distribution achieved a mean score of 4.10, placing it in the “aligned” category and approaching the “highly aligned” threshold. This result reflects respondents’ perceptions that zakat programs

meaningfully support religious activities, including Islamic education, Qur'an instruction, worship facilitation, and spiritual development. The relatively high mean suggests that religious protection is among the most visibly experienced outcomes of the program. Although this finding is consistent with (Rosidah et al., 2025), who report that zakat distribution often emphasizes protective and consumptive functions, the present conclusion is based directly on respondents' quantified perceptions.

For *Hifz al-nafs* (protection of life), the mean score of 3.85 indicates that zakat distribution is perceived as aligned with efforts to safeguard beneficiaries' well-being. Survey responses show that assistance in meeting basic needs such as food, healthcare access, and social support contributes to improved physical and psychological security. Because the mean falls clearly within the aligned category, the conclusion that zakat supports life protection is empirically substantiated. While the findings align with prior research by (Alam et al., 2021) and (Sastraningsih & Suryadi, 2021), the primary evidence remains the quantitative data collected from mustahik in Malang.

The dimension of *Hifz al-'aql* (protection of intellect) obtained a mean score of 3.72, also classified as aligned. This suggests that respondents perceive tangible benefits from educational assistance programs, including scholarships, vocational training, and literacy initiatives. Although this score is slightly lower than those for religion and life, it still reflects positive alignment under the established measurement criteria. Thus, the conclusion that zakat contributes to intellectual development is directly supported by the survey results. Previous studies by (Jamal & Turasih, 2022) and (Mohd Taher et al., 2025) provide theoretical and empirical support for similar patterns, but they serve as comparative references rather than as the evidentiary foundation of this study's conclusion.

Regarding *Hifz al-nasl* (protection of lineage), the mean score of 3.55 indicates alignment, though it is among the lower-scoring dimensions. Respondents recognize the role of zakat programs in supporting family welfare, youth development, and the protection of women and children. However, the relatively moderate score suggests that the perceived impact in this dimension is not as strong as in the areas of religious support or basic needs fulfillment. While the quantitative findings justify the classification of alignment, they also indicate potential areas for strengthening program sustainability and participatory design. The reference to (Suganda, 2022) provides contextual support for the importance of family-oriented zakat initiatives but does not replace the empirical basis of the finding.

In the dimension of *Hifz al-mal* (protection of wealth), the mean score of 3.68 also falls within the aligned category. Respondents report that business capital assistance, entrepreneurship training, and economic empowerment programs contribute positively to their financial stability. Nevertheless, because the score remains below the "highly aligned" threshold, the findings suggest that economic empowerment initiatives, while effective, have not yet achieved their full transformative potential. (Johari et al., 2014) emphasize the importance of sustained mentoring in productive zakat programs; however, the evaluative conclusion regarding alignment in this study is based on the quantitative mean score obtained from respondents.

Overall, the conclusion that zakat distribution by BAZNAS Malang City aligns with the principles of Maqāṣid al-Sharī'ah is explicitly grounded in the empirical survey findings, particularly the overall mean score of 3.90 within the aligned category. The cited literature functions to interpret and situate the results within broader scholarly discussions but does not

serve as the primary source of the conclusion. Accordingly, the evaluative statement reflects the respondents' quantified perceptions as measured in this study, ensuring that the conclusion is methodologically rigorous and empirically supported.

E. CONCLUSION

Based on the findings of this study, it can be concluded that the zakat distribution implemented by BAZNAS Malang City demonstrates a positive and consistent alignment with the principles of *Maqashid al-Shariah*. All five core dimensions protection of religion (*Hifz al-din*), life (*Hifz al-nafs*), intellect (*Hifz al-'aql*), lineage (*Hifz al-nasl*), and wealth (*Hifz al-mal*) are perceived by beneficiaries as aligned with maqasid objectives. The strongest positive perceptions emerge in the areas of religious support and economic empowerment, indicating that zakat contributes meaningfully to both the spiritual and material well-being of mustahik. The remaining dimensions also reflect positive alignment; however, their comparatively moderate scores suggest opportunities for further strengthening in program implementation and long-term sustainability.

Importantly, this conclusion is drawn directly from empirical survey responses provided by mustahik and reflects their lived experiences of zakat programs rather than being inferred primarily from comparative literature. The findings suggest that BAZNAS Malang City has effectively operationalized maqasid principles within its distribution practices, reinforcing the role of zakat not merely as a charitable transfer but as a structured instrument of social welfare and community development.

Nevertheless, this study has several limitations. It relies on perception-based data and focuses on a single local zakat institution, which may limit the generalizability of the findings. Future research should incorporate longitudinal designs and objective welfare indicators to evaluate the long-term and transformative impacts of zakat distribution more comprehensively.

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