

## REFERENCES

- Abbas, A. S. (2017). *ZAKAT: Ketentuan dan Pengelolaannya* (1st ed.). CV. Anugrah Berkas Sentosa.
- Abdel-Magid, M. F. (1981). The Theory of Islamic Banking: Accounting Implications. *The International Journal of Accounting*, 17(1), 79–102.
- Adachi, M. (2018). Discourses of Institutionalization of Zakat Management System in Contemporary Indonesia: Effect of the Revitalization of Islamic Economics. *International Journal of Zakat*, 3(1), 23–35. <https://doi.org/10.37706/ijaz.v3i1.71>
- Ahmad, M. U., & Mahmood, A. (2009). Zakat fund-concept and perspective. *International Journal of Monetary Economics and Finance*, 2(3–4), 197–205. <https://doi.org/10.1504/IJMEF.2009.029058>
- Al-Qardawi, Y. (2000). *Fiqh Al Zakah: A Comparative Study of Zakah, Regulations and Philosophy in the Light of Qur'an and Sunnah* (Vol. I). In *King Abdulaziz University* (Vol. 1). King Abdulaziz University Press. [https://iei.kau.edu.sa/Files/121/Files/152672\\_34-A-FiqhAlZakah-Vol-I.pdf](https://iei.kau.edu.sa/Files/121/Files/152672_34-A-FiqhAlZakah-Vol-I.pdf)
- Antam. (2022). *Harga Emas Hari Ini | Logam Mulia | Gold, Silver and Precious Metal Trading Company*. [Www.Logammulia.Com](http://www.logammulia.com/id/harga-emas-hari-ini). <https://www.logammulia.com/id/harga-emas-hari-ini>
- Asfarina, M., Ascarya, A., & Beik, I. S. (2019). Classical and Contemporary Fiqh Approaches to Re-Estimating the Zakat Potential in Indonesia. *Journal of Islamic Monetary Economics and Finance*, 5(2), 387–418. <https://doi.org/10.21098/jimf.v5i2.1068>
- Atia, M. (2011). Islamic approaches to development: A case study of Zakat, Sadaqa and Qurd al Hassan in Contemporary Egypt. *International Conference on Islamic Economics and Finance*, 1–14. <http://www.iefpedia.com/english/wp-content/uploads/2011/12/Mona-Atia.pdf>
- Aziz, J. A. (2018). Dekonstruksi paradigmatis pengembangan zakat: analisis kritis pemikiran Yusuf al-Qaradawi. *Ijtihad : Jurnal Wacana Hukum Islam Dan Kemanusiaan*, 17(2), 191–215. <https://doi.org/10.18326/ijtihad.v17i2.191-215>
- Baitul Maal Hidayatullah. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://www.bmh.or.id/program-zakat/>
- Bank Indonesia. (2016). Pengelolaan Zakat yang Efektif: Konsep dan Praktik di Beberapa Negara. In *Departemen Ekonomi dan Keuangan Syariah - Bank Indonesia* (1st ed.). Departemen Ekonomi dan Keuangan Syariah - Bank Indonesia.

- BAZNAS. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://baznas.go.id/kalkulatorzakat>
- Bimasakti, M. A. (2018). Meninjau Zakat Penghasilan Pada Fatwa Mui No . 3 Tahun 2003 dan Ijtihad Yusuf Qardhawi. *Hukum Islam*, XVIII(2), 1–19.
- Statistics Indonesia. (2021). Executive Summary of Consumption and Expenditure of Population of Indonesia: Based on The March 2021 Susenas. In *BPS-Statistics Indonesia* (Issue The March 2021). <https://doi.org/10.25104/mtm.v16i1.840>
- Damayanti, A. (2020). Problematika Zakat Profesi Di Era Modern. *Jurnal Ekonomi Syariah*, 3(2), 248–263.
- Faisal. (2011). Sejarah Pengelolaan Zakat di Dunia Muslim dan Indonesia (Pendekatan Teori Investigasi-Sejarah Charles Peirce dan Defisit Kebenaran Lieven Boeve). *Analisis*, XI(2), 241–272.
- Faridah. (2012). Persepsi Kyai Pondok Pesantren Terhadap Zakat Profesi. *Jurisdictie: Jurnal Hukum Dan Syariah*, 1(2), 59–68. <https://doi.org/10.18860/j.v0i0.1731>
- Fikriyah, K. (2021). Comparison of the Views of Classical Fiqh Ulama and Contemporary Fiqh Ulama on the Use of Zakat Maal for the Development of Educational and Da'wah Institutions. *Ziswaf: Jurnal Zakat Dan Wakaf*, 8(1), 34. <https://doi.org/10.21043/ziswaf.v8i1.10519>
- Firdaweri, F. (2014). Aspek-Aspek Filosofis Zakat Profesi. *Ijtima'iyya*, 7(1), 1–20. <https://doi.org/10.24042/ijpmi.v7i1.915>
- Fuaddi, H. (2017). Zakat Profesi dalam Tinjauan Ekonomi Islam. *Jurnal Al-Amwal*, 6(2), 1–13.
- Given, L. M. (2008). The SAGE Encyclopedia of Qualitative Research Methods. In *SAGE Reference Publications*. Rolf A. Janke. [https://books.google.com/books?id=y\\_0nAQAAQAAJ&pgis=1](https://books.google.com/books?id=y_0nAQAAQAAJ&pgis=1)
- Haji-Othman, Y., Mohamed Fisol, W. N., & Sheh Yusuff, M. S. (2019). *Income Zakat: Issues, Concepts, Management, Discussions and Suggestion* (1st ed., Issue February). LAP LAMBERT Academic Publishing.
- Herman, S., Anshor, S. bin, Yunta, A. H. D., & S, S. M. (2020). TINJAUAN HUKUM ISLAM TERHADAP PEMBAYARAN ZAKAT PROFESI DENGAN SISTEM PAYROLL ( STUDI KASUS PADA PT . PLN ( PERSERO ) UNIT INDUK WILAYAH SULSELBAR ). *Bustanul Fuqaha: Jurnal Bidang Hukum Islam*, 1(4), 650–672.
- Husain, H., Hamzah, N., Asse, A., & Kara, M. (2019). Yusuf Al-Qaradawi Concept on Professional Zakat. *International Journal of Multicultural and Multireligious Understanding*, 6(6), 1–9. <https://doi.org/http://dx.doi.org/10.18415/ijmmu.v6i6.1185>

- Hussaini, M. M. (2005). *The Institution of Zakat* (M. K. Shuaid-ud-Din, M. A. Quraishi, & S. Bintulislam (Eds.); 1st ed.). The Central Zakat Committee of The Council of Islamic Organizations of Greater Chicago. [https://doi.org/10.1007/978-94-017-5886-4\\_4](https://doi.org/10.1007/978-94-017-5886-4_4)
- Ibrahim, S. M. (2014). Towards Accomodating the Contemporary Wealth into Zakat Folds. *South East Asia Journal of Contemporary Business, Economics and Law*, 5(3), 24–29. [www.businessdictionary.com](http://www.businessdictionary.com)
- Inisiatif Zakat Indonesia. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://zakatpedia.com/services/zakat-profesi?referral=RjOQCpCHLV>
- Ismail, A. S., Mas'udi, M. F., Bahri, E. S., Halim, I., Tajang, M. N., Qasim, F., Hambali, A., & Erianton, P. (2018). *Fikih Zakat Kontekstual Indonesia* (S. El-Fikri (Ed.); 1st ed., pp. 1–311). Badan Amil Zakat Nasional.
- Ismail, I. A., Abuhamda, E., & Bsharat, T. R. K. (2021). Understanding quantitative and qualitative research methods : A theoretical perspective for young researchers. *International Journal of Research*, 08(02), 70–87. <https://doi.org/10.2501/ijmr-201-5-070>
- Ismail, N., & Aisyah, S. (2019). The Concept of Had Kifayah in Zakah Management. *Al Tijarah*, 5(1), 15–23. <https://doi.org/10.21111/tijarah.v5i1.3324>
- Jaelani, A. (2016). Zakat Accounting: Metaphor and Accounting Treatment for Business Organization. *4th International Conference on Islamic Economics and Business (ICONIES)*, 154–171.
- Kailani, M. I. (1998). *The Book of Zakat (Precepts dealing with Poor-Due)* (1st ed.). DARUSSALAM Publisher & Distributors.
- Kasim, N. M. (2017). Contributions of Profession Zakat on Local Economic Development. *International Journal of Business and Management Invention*, 6(5), 27–32. <https://doi.org/10.9790/487x-180803139142>
- Kementerian Agama Republik Indonesia. (2013). *Modul Penyuluhan Zakat*. Kementerian Agama Republik Indonesia. file:///C:/Users/Windows/Downloads/Documents/modulpenyuluhanzakat-2013.pdf%0D
- Keputusan Ketua Badan Amil Zakat Nasional No.142 Tahun 2017 Tentang Nilai Nisab Zakat Pendapatan Tahun 2017 di Seluruh Wilayah Indonesia*. (n.d.).
- LAZ YYSN Panti Yatim Indonesia Al Fajr. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://sedekah.pantiyatim.or.id/zakat>
- Lembaga Amil Zakat Infak dan Shadaqah Muhammadiyah. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://lazismu.org/>
- Lembaga Amil Zakat Infak dan Shadaqah Nahdlatul Ulama. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://nucare.id/ziswaf>

- Man, Y. L. (2016). Kontroversi Zakat Profesi. *BAABU AL-ILMI: Ekonomi Dan Perbankan Syariah*, 1(1), 1–17.
- Marimin, A., & Fitria, T. N. (2015). Zakat Profesi (Zakat Penghasilan) Menurut Hukum Islam. *Jurnal Ilmiah Ekonomi Islam*, 01(01), 50–60.
- Peraturan Menteri Agama Republik Indonesia Nomor 52 Tahun 2014 tentang Syarat dan Tata Cara Penghitungan Zakat Mal dan Zakat Fitrah serta Pendayagunaan Zakat untuk Usaha Produktif.
- Mohajan, H. K. (2018). Qualitative Research Methodology in Social Sciences and Related Subjects. *Journal of Economic Development, Environment and People*, 7(1), 23–48.
- Muhaki. (2021). Kontroversi Konseptual tentang Zakat Profesi Dikalangan Ulama Fiqh Kontemporer. *PANCAWAHANA: Jurnal Studi Islam*, 16(1), 70–83.
- Musa, A. (2020). *PENDAYAGUNAAN ZAKAT PRODUKTIF: Konsep, Peluang dan Pola Pengembangan* (Nurdin (Ed.); 1st ed.). Lembaga Naskah Aceh.
- Mutiyani, S. (2009). The Historical Fact and Development Concept of Shariah Accounting. *Mukaddimah*, 15(26), 43–58. <http://digilib.uinsuka.ac.id/8626/1/SITI MURTIYANI THE HISTORICAL FACT AND DEVELOPMENT CONCEPT OF SHARIAH ACCOUNTING.pdf>
- Nugraha, W., & Zen, M. (2020). Peran Amil Zakat dalam Meningkatkan Kesadaran Zakat Profesi Pada Laznas Al-Azhar Jakarta Selatan. *Al Maal: Journal of Islamic Economics and Banking*, 1(2), 176–186. <https://doi.org/10.31000/almaal.v1i2.2274>
- Pakpahan, E. S. (2018). Pandangan Ulama Tentang Zakat Profesi. *Jurnal Al-Hadi*, III(2), 629–637.
- Peraturan Menteri Agama Republik Indonesia Nomor 31 Tahun 2019 tentang Perubahan Kedua Atas Peraturan Menteri Agama Nomor 52 Tahun 2014 tentang Syarat dan Tata Cara Penghitungan Zakat Mal dan Zakat Fitrah serta Pendayagunaan Zakat untuk Usaha Produktif. (n.d.).
- Peraturan Menteri Agama Republik Indonesia Nomor 52 Tahun 2014 tentang Syarat dan Tata Cara Penghitungan Zakat Mal dan Zakat Fitrah serta Pendayagunaan Zakat untuk Usaha Produktif.
- Pusat Informasi Harga Pangan Strategis (PIHPS) Nasional. (2022). *Tabel Harga: Perkembangan Harga Pangan*. Hargapangan.Id. <https://hargapangan.id/tabel-harga/pasar-tradisional/daerah>
- Qaradhawi, Y. (1999). *Hukum Zakat: Studi Komparatif Mengenai Status dan Filsafat Zakat Berdasarkan Qur'an dan Hadis* (5th ed.). Penerbit Litera AntarNusa.
- Riyadi, F. (2015). Kontroversi Zakat Profesi Pespektif Ulama Kontemporer. *ZISWAF: Jurnal Zakat Dan Wakaf*, 2(1), 109–132.

- Rofiq, N., & Prabowo, W. (2019). Perspektif Kyai Pondok Pesantren Salaf Di Jawa Tengah Mengenai Zakat Berfungsi Sebagai Pengurang Pajak Penghasilan. *Ta'dib: Jurnal Pendidikan Islam*, 8(2), 641–653. <https://doi.org/10.29313/tjpi.v8i2.5226>
- Rumah Zakat. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://www.rumahzakat.org/kalkulator-zakat>
- Senawi, A. R., Isa, M. P. M., Kamarul-Zaman, M. A., & Husain, H. (2018). Assessing the Classical and Contemporary Jurists' View on the Nisab of Zakat Issue. *International Journal of Academic Research in Business and Social Sciences*, 8(1), 794–806. <https://doi.org/10.6007/ijarbss/v8-i1/3887>
- Shaikh, S. A. (2017). Welfare Potential of Zakat : An Attempt to Estimate Economy Wide Zakat Collection in Pakistan. *Journal of Islamic Economics, Banking and Finance*, 13(1), 1–19. <https://doi.org/10.12816/0051155>
- Siswantoro, D. (2012). The Need of Standardization of Individual Zakat Calculation in Indonesia. *Tazkia Islamic Finance and Business Review*, 7(1), 109–120.
- Suandi, A. B. (2013). Islamic Accounting in Indonesia : A Review from Current Global Situation. *Islamic Accounting In Indonesia*, 241–264. [http://eb-islam.wg.ugm.ac.id/images/pdf/ShogakuKenkyukaKiyo\\_77\\_Suandi.pdf](http://eb-islam.wg.ugm.ac.id/images/pdf/ShogakuKenkyukaKiyo_77_Suandi.pdf)
- Sulaiman, W. (2008). MODERN APPROACH OF ZAKAT AS AN ECONOMIC AND SOCIAL INSTRUMENT FOR POVERTY ALLEVIATION AND STABILITY OF UMMAH. *Jurnal Ekonomi Dan Studi Pembangunan*, 9(1), 105–118.
- Syamhudi, K. (2016). *Apakah Hutang Menghalangi Kewajiban Zakat?* Almanhaj. <https://almanhaj.or.id/6800-apakah-hutang-menghalangi-kewajiban-zakat.html>
- Syukriyana, D., Sasongko, N., & Trisnawati, R. (2021). Accounting in Islamic Societies: Al Baqarah 282-283. *International Journal of Economics, Business and Accounting Research (IJEBAR)*, 5(4), 1241–1250. <http://jurnal.stie-aas.ac.id/index.php/IJEBAR/article/view/3682>
- The Zakat Foundation of America. (2007). *The Zakat Handbook: A Practical Guide for Muslims in the West* (Prosody LLC (Ed.)). The Zakat Foundation of America.
- Trigiyanto, A. (2016). Zakat Profesi Antara Pendukung dan Penentangnya. *Jurnal Hukum Islam*, 14(2), 135–151.
- Tuasikal, M. A. (2020). *Panduan Zakat Minimal 2,5%* (A. Mustadjab & I. Ristianto (Eds.); 1st ed.). Penerbit Rumaysho.
- Tuli, M. R., & Kau, S. A. P. (2018). Studi Metodologis Fikih Zakat Profesi dalam Perspektif Yusuf al-Qardhawi. *Jurnal Pemikiran Hukum Islam - Al Mizan*,

- 14(2), 262–281. [https://doi.org/https://doi.org/10.30603/am.v14i2.837](https://doi.org/10.30603/am.v14i2.837) Studi Undang-Undang Republik Indonesia Nomor 23 Tahun 2011 Tentang Pengelolaan Zakat.
- Undang-Undang Republik Indonesia Nomor 36 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang Nomor 7 Tahun 1983 Tentang Pajak Penghasilan.
- Wahyuni, Masse, R. A., & Rukiah. (2020). Konsep Keadilan Dalam Zakat Pertanian Dan Zakat Profesi. *BANCO: Jurnal Manajemen Dan Perbankan Syariah*, 1(2), 89–101. <https://doi.org/10.35905/banco.v1i2.1336>
- Widiastuti, T., Wisudanto, Rusgianto, S., Zaki, I., Herianingrum, S., Al-Faizin, A. W., & Sugondo, S. I. (2019). *Handbook Zakat* (1st ed.). Airlangga University Press.
- Wutsqah, U. (2021). Productive Zakat for Community Empowerment: an Indonesian Context. *Journal of Sharia Economics*, 3(1), 1–17. <https://doi.org/10.35896/jse.v3i1.179>
- Yasin, A. H. (2011). *Panduan Zakat Praktis* (A. Aldizar (Ed.)). Dompet Dhuafa Republika.
- Yayasan Baitul Maal Muamalat. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <http://bmm.or.id/kalkulator>
- Yayasan Daarul Qur'an Nusantara (PPPA). (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from [https://pppa.id/tentang\\_kami/daqu\\_method](https://pppa.id/tentang_kami/daqu_method)
- Yayasan Daarut Tauhid. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://dtpeduli.org/zakat>
- Yayasan Dewan Dakwah Islamiyah Indonesia. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://www.laznasdewandakwah.or.id/en/zakat>
- Yayasan Dompet Dhuafa Republika. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://zakat.or.id/>
- Yayasan Global Zakat. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://indonesiadermawan.id/campaign/1968/selamatkan-saudara-kelaparan-dengan-zakat-mal-kita>
- Yayasan Griya Yatim dan Dhuafa. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://griyatim.com/kalkulatorzakat/>
- Yayasan Mizan Amanah. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://mizanamanah.or.id/>
- Yayasan Rumah Yatim Arrohman Indonesia. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <http://rumah-yatim.org/kalkulator-zakat-takealook/>
- Yayasan Sahabat Yatim Indonesia. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <http://sahabatyatim.org/kalkulator-zakat-takealook/>

21, 2022, from <https://www.sahabatyatim.com/infak-dan-zakat/>

Yayasan Yatim Mandiri Surabaya. (n.d.). *Kalkulator Zakat*. Retrieved February 21, 2022, from <https://www.yatimmandiri.org>

Yusefri. (2017). Penggunaan Hadis Mal Al-Mustafad dan Qiyyas sebagai Dalil Penetapan Hukum, Haul, dan Nisab Zakat Profesi. *Al Quds : Jurnal Studi Al Qur'an Dan Hadis*, 1(2), 147–168.

Zaid, O. A. (2000). Were Islamic records precursors to accounting books based on the Italian method? *Accounting Historians Journal*, 27(1), 73–90. <https://doi.org/10.2308/0148-4184.28.2.215>

Zen, M. (2014). Zakat Profesi Sebagai Distribusi Pendapatan Ekonomi Islam. *HUMAN FALAH: Jurnal Ekonomi Dan Bisnis Islam*, 1(1), 63–91. <http://jurnal.uinsu.ac.id/index.php/humanfalalah/article/view/164>

