

# Effect of poverty rate and employment opportunities on regional zakat revenue: A panel data evidence from southwestern region of Aceh province

Uqra Fhalin Fharabi<sup>1</sup>, Ade Yosa Ferdian<sup>2</sup>, Syahrul Qamal<sup>3</sup>, Aklima Mardiana<sup>4</sup>,  
Cut Afrida<sup>5</sup>, Supardi<sup>6</sup>, Khairul Amri<sup>7</sup>

<sup>1 2 3 4 5 6 7</sup> Universitas Islam Negeri Ar-Raniry Banda Aceh, Indonesia

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**Abstract:** This study aims to analyze the impact of poverty levels and employment opportunities on regional zakat revenue. Utilizing panel data from eight districts in the southwestern region of Aceh province, the analytical model employed is panel regression. The research reveals that employment opportunities have a positive and significant effect on zakat revenue. Conversely, poverty levels do not have a significant impact. These findings imply that local government efforts in the southwestern region of Aceh can be directed towards policy interventions focused on increasing employment opportunities.

**Keywords:** Regional zakat revenue, poverty rates, employment opportunities, panel regression.

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## I. INTRODUCTION

Indonesia, as the country with the largest Muslim population in the world, is still classified as a developing nation. One of the common issues faced by developing countries is poverty. This has become a prevalent issue for such nations and poses a significant threat to society, as numerous civilizations have collapsed due to widespread poverty. To address this issue, the government, through various programs, strives to reduce the poverty cycle. Facilities such as education, enhancement, and empowerment of small and medium-sized enterprises (SMEs) are expected to improve the welfare of the people (Masruroh & Farid, 2019).

Poverty is the most serious issue faced by every country compared to other problems. In Indonesia, one of the provinces with a relatively high poverty rate is Aceh, which also has the highest poverty rate in Sumatra. Alongside the high poverty levels in Aceh, income inequality has also relatively increased. The high levels of poverty and income inequality present a significant challenge for the government of Aceh, including the southwestern region of Aceh, in achieving welfare and reducing poverty levels (Amri & Nazamuddin, 2018).

Reducing poverty levels is the primary goal of economic development policies in every country. Poverty is a condition where individuals are unable to adequately meet their basic needs. In the regional context, a community is considered poor if its income falls below a certain nominal value set as the poverty line. The lower the income of a community, the greater the likelihood of them falling into poverty. Therefore, the efforts made by the government to address poverty involve implementing development plans that focus on increasing people's income by creating job opportunities. Thus, job creation becomes a central issue in the economic development of a region.

Employment opportunities are a key macroeconomic variable that has long been the focus of researchers aiming to reduce poverty levels (Muliadi & Amri, 2019). The significant role of employment opportunities in alleviating poverty implies that economic development policies should be oriented towards job creation (Amri & Nazamuddin, 2018). Particularly in regions where the labor force is rapidly growing, the government must strive to implement development policies that focus on labor absorption. These policies should consider the economic sectors capable of absorbing a larger workforce. In addition to improving employment opportunities, poverty can also be alleviated through zakat. In Islam, zakat and poverty have a reciprocal relationship, as zakat is an alternative means to address inequality and poverty (Miftahussalam et al., 2021). Zakat facilitates the redistribution of wealth from the rich to the poor. When the poor can adequately meet their basic needs, they are better able to work effectively and contribute positively to the economy across various sectors (Purwanti, 2020).

The general role of zakat is to elevate the living standards of a mustahik (recipient) to become a muzakki (giver). However, the broader mission of zakat extends beyond material aspects to also enhance the spiritual well-being of society. The mechanism of income redistribution from the wealthy to those less fortunate is implemented as an intervention to meet the primary needs of mustahiks, helping them rise above the poverty line. Furthermore, the distribution of zakat is expected to convert the status of mustahiks into muzakki (Hasbi Zaenal et al., 2023). Therefore, the author considers it necessary to conduct a more in-depth analysis of the impact of poverty and employment opportunities on regional zakat revenue in the Southwestern Region of Aceh. This analysis aims to provide a clearer understanding of how poverty and employment opportunities affect zakat revenue, thereby offering appropriate recommendations to enhance zakat revenue in the southwestern region of Aceh.

## II. LITERATURE REVIEW

### 2.1 The linkage between poverty rate and zakat revenue.

Poverty is fundamentally linked to zakat in Islamic economics, serving as a critical tool for wealth redistribution and poverty alleviation. High poverty levels can lead to greater demand for zakat, while also potentially limiting contributions if a significant portion of the population falls below the threshold required for zakat payment (Suryani & Fitriani, 2022). Empirical studies, such as those by Choudhury (2006) and Ahmed (2004), highlight that zakat's effectiveness in addressing poverty depends significantly on the economic conditions of a region. In areas with high poverty rates, the challenge lies in balancing the limited number of contributors with the growing needs of the poor.

Empirical research underscores the dual effect of zakat in high-poverty regions. Obaidullah (2016) found that while poverty may reduce the number of zakat contributors, effective utilization of collected zakat can improve the living conditions of the poor, creating a positive feedback loop that eventually increases contributions. Similarly, Beik & Arsyianti (2016) noted that proper zakat distribution enhances the economic empowerment of the poor, facilitating their transition from mustahik (recipients) to muzakki (givers). However, Miftahussalam et al. (2021) and Kahf (2000) emphasize that issues such as lack of awareness, inefficient zakat institutions, and socio-economic barriers can hinder the collection and distribution processes.

To enhance zakat revenue realization in high-poverty regions, policy recommendations focus on strengthening zakat institutions, increasing public awareness, and integrating zakat collection with government poverty alleviation programs. Abu Bakar & Abd Ghani (2011) suggest that improving the transparency, accountability, and efficiency of zakat institutions can build public trust and encourage contributions. Lahsasna (2013) highlights the importance of education and media campaigns to motivate eligible individuals to pay zakat. Additionally, Mohammad (2011) advocates for the coordination of zakat efforts with broader governmental strategies to maximize their impact on poverty reduction and socio-economic development.

### 2.2 The linkage between employment opportunities and zakat revenue.

Employment opportunities play a crucial role in influencing regional zakat revenue by affecting the economic conditions of individuals and communities. According to Muliadi & Amri (2019), higher employment rates generally correlate with increased zakat revenue due to improved economic well-being and higher disposable incomes among potential contributors (muzakki). This relationship underscores the importance of economic stability and job creation in bolstering zakat collections. Moreover, as highlighted by Purwanti (2020), increased employment opportunities can enhance the

overall socioeconomic conditions of a region, potentially lifting more individuals out of poverty and thereby increasing the number of muzakki.

To optimize zakat revenue through enhanced employment opportunities, strategic interventions are crucial. Policies that promote economic growth, entrepreneurship, and skill development can expand job markets and increase zakat potential (Purwanti, 2020). Moreover, integrating zakat initiatives with broader economic development plans, as suggested by Muliadi & Amri (2019), can create synergies that benefit both employment rates and zakat collections. Efforts to address structural unemployment and promote inclusive economic growth are essential for maximizing the socioeconomic impact of zakat contributions across regions.

### III. DATA AND METHOD

The research employs a quantitative analysis method. The data utilized consists of secondary panel data, which is a combination of cross-sectional and time series data, encompassing poverty, employment opportunities, and zakat revenue across eight districts/cities in the southern-western region of Aceh from 2013 to 2021. To fulfill the quantitative analysis requirements regarding the relationships among the three variables, it is essential to explain the measurement of each variable. Zakat revenue is proxied by zakat revenue per capita, calculated in terms of Indonesian Rupiah per capita. Employment opportunities refer to the number of individuals in the labor force who are able to obtain employment, expressed in terms of persons. Furthermore, the poverty rate is calculated based on the ratio of the population living below the poverty line to the total population, measured in percentage.

The econometric model employed to analyze the impact of the poverty rate and employment opportunities on zakat revenue at the Baitul Mal in the southern-western region of Aceh is panel data regression. The choice of this econometric model is based on the rationale that estimates regarding the functional relationships among variables fundamentally utilize panel data as described above. Econometrically, the panel regression model is formulated as follow:

$$\log ZKT_{it} = \beta_0 + \beta_1 \log Poverty_{it} + \beta_2 \log Employment_{it} + e_{it}$$

where,  $\log ZKT_{it}$  represents the logarithm of zakat revenue in region of  $i$  during period of  $t$ .  $\log poverty$  is the poverty rate in region of  $i$  during period of  $t$ , and  $\log employment$  refers to employment opportunities in region of  $i$  during the period of “ $t$ ”.  $\beta_0$  is the constant,  $\beta_1$  and  $\beta_2$  are the estimated coefficients, respectively. Furthermore,  $e$  is the error term.

Panel regression involves three approaches: the common effect model, the fixed effect model, and the random effect model. To determine which of these three approaches is most accurate for predicting the impact of zakat and employment opportunities on the poverty rate, both the Chow test and the Hausman test are utilized. The Chow test aims to identify the best model between the common effect model and the fixed effect model, with the latter being considered superior. Meanwhile, the Hausman test is employed to select the optimal model between the fixed effect model and the random effect model (Muliadi & Amri, 2019).

The significance of the impact of one predictor variable (zakat revenue or employment opportunities) on the poverty rate is assessed based on the p-value generated through data processing using E-Views software. If a variable has a p-value  $< 0.05$ , it indicates that the variable has a significant effect. Conversely, a p-value  $> 0.05$  suggests that the variable does not have a significant effect. Furthermore, the significance of the effects of both predictor variables (simultaneously) is tested using the F-statistic. If the p-value  $< 0.05$ , it indicates that both variables significantly affect the poverty rate simultaneously. Conversely, a p-value  $> 0.05$  statistically informs that the two variables do not have a significant impact.

### IV. RESULTS AND DISCUSSION

#### 4.1 The result of descriptive statistics

The Table I provides an overview of descriptive statistics and correlation analysis for three key socio-economic indicators: zakat revenue per capita, poverty rate, and employment rate. This analysis aims to explore the distribution of zakat revenue across different regions and assess its relationships with poverty and employment rates. By examining mean values, range, and correlations, the data offers insights into possible patterns and interdependencies between these

variables. This information is essential for understanding the broader socio-economic impact of zakat distribution and its potential role in influencing poverty alleviation and employment opportunities within the regions studied.

**TABLE I. DESCRIPTIVE STATISTIC AND CORRELATION MATRIX**

Descriptive statistics			
	Zakat Revenue (IDR Per kapita)	Poverty rate (Percent)	Employment rate (Percent)
Mean	27,592.22	18.091	93.432
Maximum	60,449.75	23.700	96.880
Minimum	1,429.69	12.790	88.340
Observations	72	72	72
Correlation matrix			
ZKT	1.000		
Poverty rate	0.112	1.000	
Employment	0.398	-0.086	1.000

Source: Author's calculation by E-views, 2024.

The table above presents descriptive statistics and a correlation matrix for zakat revenue per capita, poverty rate, and employment rate. The average zakat revenue per capita is IDR 27,592.22, with a minimum of IDR 1,429.69 and a maximum of IDR 60,449.75. This wide range indicates substantial variation in zakat distribution among regions, likely influenced by factors such as population density, economic level, and the number of zakat beneficiaries. The poverty rate averages 18.091%, ranging from a low of 12.79% to a high of 23.7%. This spread reflects regional differences in poverty prevalence, which may result from local economic conditions, access to education, and social policies. Meanwhile, the employment rate has an average of 93.432%, with a minimum of 88.34% and a maximum of 96.88%. This high employment rate indicates a large proportion of the population is employed, although slight variations between regions suggest the influence of local factors on employment opportunities.

As shown in Table I, the correlation matrix provides insights into the relationships among these variables. The correlation between zakat revenue and poverty rate is a weak positive (0.112), suggesting that increased zakat revenue is only marginally associated with higher poverty rates, indicating that zakat revenue may not be a primary factor affecting poverty levels. The correlation between zakat revenue and employment rate is moderate and positive (0.398), suggesting that higher zakat revenue per capita tends to align with higher employment rates. This relationship may be due to zakat's role in supporting poverty alleviation programs and economic empowerment initiatives, which could contribute to job creation. Lastly, the correlation between poverty rate and employment rate is a weak negative (-0.086), indicating a negligible inverse relationship, which implies that employment rates do not strongly correlate with poverty rates across these regions.

In conclusion, while zakat revenue shows a moderately positive relationship with employment rates, its association with poverty rates is weak. These findings suggest that factors other than zakat revenue may play a more significant role in influencing poverty and employment dynamics across the analyzed regions. Further research could explore additional socio-economic factors that may affect these indicators more substantively.

#### 4.2 The result of panel regression

The following table presents the results of the panel regression analysis, which examines the influence of poverty rate and employment rate on zakat revenue. Using three different estimation methods -common effect, fixed effect, and random effect- the table provides estimates of the coefficients, p-values, and goodness-of-fit measures for each model. This regression analysis seeks to determine the extent to which changes in poverty and employment rates impact zakat revenue, offering insights into the economic factors that may enhance or limit zakat collection within the observed regions.

TABEL II. THE RESULT OF PANEL REGRESSION

Constant predictors variables	Dependent Variable: logZakat revenues							
	Common Effect		Fixed Effect		Random Effect			
	Estimate coefficient	p-value	Estimate coefficient	p-value	Estimate coefficient	p-value		
Constant	-56.579 [-3.244]	0.002	-36.407 [-1.684]	0.097	-54.833 [-3.058]	0.003		
logPov	0.656 [1.351]	0.181	-1.702 [-1.413]	0.162	0.395 [0.667]	0.507		
logEmploy	14.264 [3.749]	0.000	11.316 [2.543]	0.013	14.045 [3.618]	0.001		
Goodness of fit test								
R <sup>2</sup>	0.179		0.328		0.156			
Adjusted R <sup>2</sup>	0.156		0.231		0.131			
F-stat	7.559		3.368		6.374			
Prob(F-stat)	0.001		0.002		0.003			
DW-stat	1.173		1.383		1.245			
Chow test and hausmann test								
			<i>Chow-test</i>			<i>Hausman Test</i>		
			Effects Test	Stat	p-value	Test Summary	X <sup>2</sup> Stat	p-value
			Cross-section F	1.960	0.075	Cross-section random	4.013	0.135
			Cross-section X <sup>2</sup>	14.396	0.045			
Residual Cross-Section Dependence Test								
			Breusch-Pagan LM	65.583	0.000	Breusch-Pagan LM	73.096	0.000
			Pesaran scaled LM	3.953	0.000	Pesaran scaled LM	4.957	0.000
			Bias-corrected scaled LM	3.453	0.001		2.460	0.000
			Pesaran CD	0.616	0.538	Pesaran CD		

Source: Author's calculation by E-views, 2024.

Note: The numbers in parentheses represent the standard error; a p-value < 0.05 indicates significance at the 95% confidence level.

The finding that employment opportunities significantly and positively influence zakat revenue realization in the southwestern region of Aceh underscores the critical role of economic factors in zakat collection dynamics. This result suggests that regions with higher employment rates tend to exhibit increased zakat contributions due to improved economic conditions among potential contributors. As highlighted by Amri & Nazamuddin (2018), employment stability provides individuals with the financial means to fulfill their religious obligations, including zakat payments. Moreover, steady employment enhances overall household income levels, thereby potentially increasing disposable income that can be allocated towards zakat contributions.

Furthermore, the positive correlation between employment opportunities and zakat revenue can be attributed to broader economic benefits that stem from job creation. According to Muliadi & Amri (2019) economic growth and employment expansion contribute to higher zakat potential by lifting more individuals out of poverty and into positions where they are able to contribute zakat. This economic empowerment not only increases the number of potential muzakki but also

strengthens the financial capacity of existing contributors to fulfill their zakat obligations more effectively. Thus, policies aimed at promoting job creation and economic development in Aceh's southwestern region can be seen as complementary strategies to enhance zakat revenue.

However, challenges such as structural unemployment and underemployment may still pose barriers to maximizing zakat revenue potential. As noted by Purwanti (2020), mismatches between job skills and available employment opportunities can limit the zakat contributions from segments of the population facing economic hardships. Addressing these challenges requires targeted interventions that align zakat initiatives with efforts to improve labor market conditions and promote inclusive economic growth. By integrating zakat initiatives with comprehensive economic development plans, policymakers can foster a conducive environment for sustainable zakat revenue growth while simultaneously promoting broader socioeconomic advancement in the region.

In conclusion, the significant and positive impact of employment opportunities on zakat revenue realization in the southwestern region of Aceh underscores the importance of economic factors in shaping zakat collection outcomes. By fostering economic stability, promoting job creation, and addressing unemployment challenges, stakeholders can enhance the effectiveness of zakat as a tool for poverty alleviation and socio-economic development in Aceh's local communities. Future research and policy efforts should continue to explore innovative approaches to optimize zakat collection mechanisms and maximize its impact on regional welfare and prosperity.

**TABLE III. THE RESULT OF GRANGER CAUSALITY TEST**

Endogenous variables	Exogenous variables		
	logZKT	logPoverty	logEmployment
logZKT	-	[0.309] (0.735)	[1.479] (0.238)
logPoverty	[4.134] (0.022)	-	[4.194] (0.021)
logEmployment	[0.256] (0.775)	[0.653] (0.525)	-

Source: Author's calculation by E-views, 2024.

Note: The numbers in parentheses represent the standard error; a p-value < 0.05 indicates significance at the 95% confidence level.

The Granger causality test indicating a one-way causality from employment opportunities to poverty levels in the southwestern region of Aceh underscores an important relationship in regional economic dynamics. This finding suggests that changes in employment conditions significantly influence the level of poverty in the area. According to economic theory, higher employment rates generally lead to reduced poverty rates as individuals gain access to income and economic opportunities that enhance their overall well-being. This causal relationship highlights the critical role of job creation and economic development policies in poverty alleviation efforts. By fostering an environment conducive to employment growth, policymakers can potentially mitigate poverty by providing individuals with the means to meet their basic needs and improve their quality of life.

The identification of one-way causality from employment to poverty also implies strategic implications for policy interventions in the region. Policies aimed at enhancing labor market participation, promoting skills development, and supporting small and medium-sized enterprises (SMEs) can effectively contribute to reducing poverty levels. For instance, targeted programs that facilitate job training and placement services can help vulnerable populations access sustainable employment opportunities, thereby reducing their dependence on social assistance programs and lifting them out of poverty (UNDP, 2021). Moreover, integrating poverty reduction strategies with broader economic development initiatives can amplify the impact of employment-focused interventions, creating a more inclusive and resilient economic environment.

Nevertheless, it is essential to consider the complex interplay of various factors influencing poverty dynamics beyond just employment opportunities. Social protection measures, access to education, healthcare services, and infrastructure development also play crucial roles in poverty alleviation efforts (OECD, 2019). Future research could explore these



multifaceted interactions to provide a comprehensive understanding of how different factors contribute to poverty outcomes in the southwestern region of Aceh. By adopting a holistic approach to poverty reduction that addresses both economic and social dimensions, policymakers can formulate more effective strategies to promote sustainable development and improve the well-being of communities.

The Granger causality test indicating a one-way causality from zakat revenue to poverty levels in the southwestern region of Aceh highlights an important relationship between Islamic charitable contributions and socio-economic outcomes. This finding suggests that changes in zakat revenue levels can significantly impact poverty levels in the region. According to Islamic economic principles, zakat serves as a mechanism for redistributing wealth from the affluent (muzakki) to the needy (mustahik), aiming to alleviate poverty and reduce income disparities. Therefore, higher zakat revenues theoretically translate into increased financial resources available for poverty alleviation efforts, potentially improving the living conditions of disadvantaged populations.

The identification of zakat revenue causing changes in poverty underscores the potential effectiveness of Islamic philanthropy in addressing socio-economic challenges. Effective management and distribution of zakat funds can ensure that they reach those most in need, providing essential support for basic necessities such as food, healthcare, and education (Hasbi Zaenal et al., 2023). Moreover, zakat can empower recipients by enabling them to generate sustainable livelihoods, thereby contributing to long-term poverty reduction (Miftahussalam et al., 2021). By leveraging zakat as a tool for poverty alleviation, policymakers and zakat institutions can play a pivotal role in fostering inclusive economic growth and social welfare in Aceh's southwestern region.

However, challenges such as inadequate zakat collection mechanisms, lack of transparency, and mismanagement may limit the effectiveness of zakat in reducing poverty. Addressing these challenges requires strengthening zakat institutions, enhancing accountability, and improving governance practices (Kahf, 2000). Moreover, integrating zakat initiatives with comprehensive poverty reduction strategies that address education, healthcare, and infrastructure development can maximize its impact on improving overall well-being and socio-economic stability in the region (Lahsasna, 2013). Future research should continue to explore the dynamics of zakat utilization and its socio-economic implications to refine policies and practices that optimize zakat's role in poverty alleviation and sustainable development.

## V. CONCLUSION AND RECOMMENDATION

This study estimates the influence of the poverty rate and employment opportunities on zakat revenue at the Baitul Mal in the southern-western region of Aceh. The findings indicate that zakat revenue is significantly influenced by employment opportunities, suggesting that increased employment levels may lead to higher zakat revenues. Conversely, the relationship between zakat revenue and poverty rates was found to be weak and not statistically significant, implying that zakat revenue may not play a direct role in alleviating poverty in the studied regions.

The findings of this study also reveal a one-way causality from employment opportunities to poverty levels and from zakat revenue to poverty levels in the southwestern region of Aceh. This underscores the crucial role of economic factors, including both the enhancement of employment opportunities and the optimization of zakat collections, in reducing poverty in the area. High employment rates can positively contribute to poverty reduction by increasing income and economic well-being among the population. Meanwhile, effective and transparent zakat revenue management can facilitate income redistribution to support disadvantaged groups.

Based on the findings of this research, several recommendations can be made for policymakers and future researchers. First, it is essential to enhance employment opportunities through targeted economic policies and job creation initiatives, as these factors are linked to increased zakat revenue. This could involve supporting vocational training programs and fostering partnerships with local industries to provide sustainable employment options for the community. Second, further research should be conducted to explore additional variables that may influence zakat revenue and poverty alleviation, such as community engagement in zakat practices, economic conditions, and social welfare programs. A broader set of factors could provide a more comprehensive understanding of the dynamics affecting zakat contributions and their impact on poverty levels. Finally, it is recommended that policymakers consider integrating zakat programs with broader social and economic development strategies to enhance their effectiveness. By aligning zakat distribution with initiatives aimed at poverty reduction and economic empowerment, the potential of zakat as a tool for social welfare can be maximized, ultimately contributing to improved living standards for communities in Aceh.

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