

Reconstruction of *Maqashid Sharia*-Based Tax Accounting: The Integration of Tax and Zakat from an Islamic Economic Perspective

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Abstract

This study aims to reconstruct the concept of tax accounting through the integration of taxes and zakat from the perspective of Islamic economics based on the *maqashid al-sharia*. To date, the tax and zakat systems have operated separately, resulting in suboptimal outcomes in terms of fiscal justice and public welfare. This study employs a qualitative method using a literature review approach, with data sources drawn from scientific journals, official government reports, and relevant and up-to-date Islamic economic literature. The data were analyzed using descriptive-qualitative techniques through a systematic process of data reduction, presentation, and conclusion-drawing. The results indicate that integrating taxes and zakat within the framework of *maqashid syariah* can enhance transparency, accountability, and taxpayer compliance, particularly among Muslim communities. Furthermore, this integration model has the potential to reduce the double burden of fiscal obligations and create a more equitable economic distribution system oriented toward the public good. The implications of this research suggest that the reconstruction of tax accounting based on Sharia values can serve as an alternative in the development of more inclusive and equitable fiscal policies in Indonesia.

INTRODUCTION

Taxes are a key instrument in the state's financial system, playing a vital role in financing development and improving public welfare. In Indonesia, tax revenue constitutes a dominant portion of the State Budget (APBN), meaning the effectiveness of the tax system depends heavily on taxpayer compliance and public trust in fiscal management (Kementerian Keuangan Republik Indonesia, 2024). However, the current tax system tends to be oriented toward administrative aspects and formal compliance, and thus has not yet been able to fully reflect the values of social justice and comprehensive welfare (Sari, 2021).

On the other hand, from an Islamic economic perspective, zakat serves as an instrument with a strategic role in wealth redistribution and poverty alleviation. Zakat functions not only as a religious obligation but also as an economic mechanism aimed at the welfare of the community. Several studies indicate that zakat has a

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significant impact on improving community welfare and reducing poverty levels (Beik & Arsyanti, 2016). Additionally, the effectiveness of zakat management is influenced by the level of public trust and compliance in fulfilling their obligations (Kasri, 2020).

In practice, the tax and zakat systems in Indonesia still operate separately, whether in terms of regulation, management, or accounting reporting. This situation has the potential to impose a double burden on the Muslim community and reduce the effectiveness of both instruments in achieving the goal of social justice (Sakti, 2020). Furthermore, the lack of integration within the accounting system results in suboptimal transparency and accountability in the simultaneous reporting of fiscal and social obligations (Nikmah, 2022). Therefore, an approach is needed that can integrate taxes and zakat into a single framework oriented not only toward compliance but also toward the values of justice and welfare.

The *maqashid al-sharia* approach offers a comprehensive perspective on building an economy-oriented system focused on the public interest. The principles of *maqashid syariah*, such as justice (*al-'adl*), public interest (*maslahah*), as well as transparency and accountability, can serve as a foundation for reconstructing a more inclusive and equitable tax accounting system. Previous studies have discussed the role of zakat in reducing poverty and its potential integration into fiscal policy. However, studies that specifically integrate taxes and zakat within a *maqashid syariah*-based accounting framework remain limited, particularly in the context of developing a systematic conceptual model. Thus, this research offers a novel approach by examining the integration of taxes and zakat not only from a policy perspective but also from the viewpoint of value-based accounting. Based on the above, this study aims to reconstruct the concept of tax accounting through the integration of taxes and zakat within the *maqashid syariah* perspective to create a fiscal system that is more just, transparent, and oriented toward public welfare.

METHODS

This study employs a qualitative method using a literature review approach. This approach was chosen because the study aims to examine and reconstruct the concept of tax accounting through the integration of taxes and zakat from the perspective of *maqashid al-sharia*, both conceptually and theoretically. Qualitative methods are deemed appropriate for this study as they allow the researcher to gain a deep understanding of the phenomenon through the analysis of various relevant literature sources and to develop a comprehensive conceptual framework (Creswell, 2018; Eriyanti et al., 2020; Azwar & Mulyawan, 2026; Hutama & Farida, 2026; Nurhabibi et al., 2025; Abduh & Alfattah, 2025).

The data sources for this study consist of secondary data obtained from scientific journals, academic books, official government reports, and publications related to Islamic economics and taxation. The data used is prioritized to come from credible and relevant sources and published within the last eight years to ensure the recency and validity of the information (Sugiyono, 2019; Prasetyo et al., 2025; Dalimunthe, 2026; Sari et al., 2025). In this study, there are no direct subjects or respondents; rather, the focus is on the analysis of documents and literature related to the research topic.

The research instrument used was the researcher himself as the primary instrument (human instrument), who played a role in identifying, classifying, and analyzing data obtained from various sources. Data collection was conducted through a literature review, specifically by gathering and examining various sources relevant to tax accounting, zakat, and *maqashid syariah*.

The data analysis technique used was descriptive-qualitative analysis with a conceptual approach. The analysis process was conducted through several stages,

namely data reduction, data presentation, and systematic conclusion drawing (Miles, 2018). To maintain data validity, this study employed theoretical triangulation, which involves comparing various perspectives and previous research findings to achieve a more comprehensive understanding and minimize bias in interpretation.

RESULT AND DISCUSSION

The model for integrating taxes and zakat based on the *maqashid al-sharia* was developed in this study to address the issue of the lack of integration between the fiscal system and Islamic financial instruments. The conceptual framework of this study is presented in figure 1, which illustrates the relationship between taxes and zakat as inputs that are processed through the principles of *maqashid al-sharia*, resulting in fiscal justice as the output.



Fig 1. Conceptual Framework

To clarify the structure of the developed model, the main components of tax and zakat integration are summarized in Table 1 below:

Table 1. *Maqashid Syariah*-Based Tax and Zakat Integration Model

Component	Description	Indicators
Tax	Fiscal obligation to the state for development financing	Tax compliance, contribution to state revenue
Zakat	Religious obligation in Islam for wealth redistribution	Zakat distribution, welfare of <i>mustabik</i>
<i>Maqashid Sharia</i>	Fundamental principles of Islamic economics based on public interest	Justice (<i>al-'adl</i>), welfare (<i>maslahah</i>), protection of wealth
Integration of Tax and Zakat	Combination of tax and zakat within the accounting system	System efficiency, reduction of double burden
Fiscal Justice	Fair distribution of economic burden	Equal burden distribution, improvement of welfare

The table shows that integration is not merely administrative in nature but is also values-based, encompassing justice, the public good, as well as transparency and accountability. Thus, the model proposed in this study is not only compliance-oriented but also aimed at achieving the overall well-being of society.

Furthermore, to strengthen the position of this study within the context of previous research, a synthesis of various relevant studies was conducted, as presented in Table 2 below:

Table 2. Synthesis of Previous Research and the Position of This Study

Researcher	Research Focus	Main Findings	Limitations	Position of This Study
Syauqi Beik & Arsyianti, 2016	Impact of zakat on poverty	Zakat contributes to improving community	Does not address integration with tax	Develops integration of zakat and tax within the

		welfare		accounting system
Kasri, 2020	Community compliance in paying zakat	Compliance is influenced by trust and religiosity	Focuses only on zakat	Links compliance with an integrated fiscal system
Sakti, 2020	Islamic values and tax compliance	Religious values increase tax compliance	Does not examine zakat	Integrates Islamic values into tax accounting
Nikmah, 2022	Integration of zakat and tax from <i>maqashid</i> perspective	Integration supports social justice	Still general and conceptual	Develops a more systematic conceptual model

The table shows that most previous studies have focused on zakat or taxes separately and have not yet integrated the two within a *maqashid syariah*-based accounting framework. Therefore, this study offers a novel contribution by proposing a more systematic and comprehensive conceptual model for the integration of taxes and zakat.

The results of this study indicate that the tax accounting system currently in use remains oriented solely toward administrative compliance and fiscal reporting, and thus does not fully reflect the values of social justice and public welfare. In practice, the separation between the taxation and zakat systems has resulted in suboptimal wealth redistribution within the economy. This finding aligns with research stating that conventional fiscal systems tend to be unable to effectively integrate Islamic financial instruments to support social welfare (Sakti, 2020).

Furthermore, this study found that zakat has great potential as a complementary instrument within the fiscal system, particularly in enhancing distributive justice and reducing economic inequality. Zakat has been shown to make a significant contribution to poverty alleviation and the improvement of public welfare, especially when managed professionally and in an integrated manner (Beik & Arsyianti, 2016). However, without integration into the accounting system and fiscal policy, this potential cannot yet be fully realized.

In this context, this study develops a conceptual model for the integration of taxes and zakat based on the *maqashid syariah*, as presented in Figure 1. The model positions taxes and zakat as two complementary instruments, which are then integrated through the principles of *maqashid syariah*, namely justice (*al-'adl*), public interest (*maslahah*), as well as transparency and accountability. The application of these principles is believed to be capable of creating a tax accounting system that is oriented not only toward compliance but also toward the values of social justice and public welfare (Yusuf, 2019).

The analysis also indicates that integrating taxes and zakat has the potential to reduce the double burden that Muslim taxpayers have long faced. By recognizing zakat as part of the fiscal system, the obligations borne become more proportional and reflect an individual's economic capacity. This situation can enhance the perception of fairness within the tax system and encourage increased taxpayer compliance (Kasri, 2020). Additionally, transparency in the integrated reporting of tax and zakat obligations can also boost public trust in the fiscal system (Nikmah, 2022).

From an accounting perspective, the reconstruction proposed in this study has implications for the financial reporting system, namely the need for integration between tax and zakat reporting within a single transparent and accountable system. This aligns with research indicating that the application of ethical and religious values in the financial system can improve the quality of reporting and compliance with fiscal obligations (Sari, 2021). Thus, a *maqashid syariah*-based approach is not only normatively relevant but also has practical implications for improving the effectiveness of the tax accounting system.

Overall, the results of this study indicate that the integration of taxes and zakat within the *maqashid syariah* framework successfully addresses the research objectives, namely reconstructing a tax accounting concept that is fairer, more transparent, and oriented toward public welfare. Compared to previous studies that focused more on policy or zakat distribution aspects, this study offers a new contribution by integrating accounting aspects into the *maqashid syariah* framework. Therefore, this study not only reinforces existing theory but also offers a conceptual model that can serve as a foundation for the development of future Sharia-based fiscal systems.

CONCLUSION

Based on the findings and analysis, this study concludes that the tax accounting system currently in place remains focused on administrative aspects and formal compliance, and thus does not fully reflect the values of social justice and public welfare. Therefore, the integration of taxes and zakat within the framework of *maqashid syariah* serves as a relevant approach to reconstructing a more comprehensive tax accounting system, where both instruments are positioned as complementary mechanisms in creating a more equitable economic distribution oriented toward the public good. The resulting conceptual model indicates that this integration has the potential to reduce the double burden on Muslim taxpayers, increase compliance, and strengthen transparency and accountability within the fiscal system. However, this study has limitations as it is conceptual in nature and has not yet been empirically tested; therefore, further research is recommended to test this model through quantitative or mixed-methods approaches involving field data, as well as to develop additional variables such as taxpayer compliance, Islamic financial literacy, and levels of trust in the fiscal system to strengthen the implementation of fairer and more inclusive policies.

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