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MODELLING OF WAQF EDUCATION TO STRENGTHENING THE HIGHER EDUCATION INSTITUTIONS FUND IN MALAYSIA

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Abstract: Nowadays, education has become more complex than before. The needs of knowledge, understanding and passion among societies had caused an increase in education demand. To prepare a better and higher level quality of education, the Ministry of Higher Education had played vital roles to enhance their services and efficiency levels. Nevertheless, the trend of budget allocation for operation expenditure in education sectors had shown a decline for the past three years, starting from the year 2016 until 2018 (Ministry of Higher Education, 2018). Since the budget allocation was cut off, public universities in Malaysia were encouraged to seek their own funds. One of the alternatives implemented by public universities was fund seeking through waqf collection. Through waqf, it assists public universities to support their needs especially for financial sustainability in the future. Respondents totalling 398 people comprising of various societies in Ipoh, Perak participated in this survey. Simple random sampling technique was employed to measure the social culture, understanding, awareness level, religiosity, marketing methods and willingness to contribute to Waqf education. Pearson correlation was used to measure the relationship between the variables. The results indicated insignificant relationships between awareness and willingness to contribute to waqf education. Furthermore, the findings also explained that the social culture, understanding, religiosity and marketing methods are the significant determinants in influencing the willingness to contribute to Waqf education. The findings from this study could benefit the Ministry of Higher Education itself, relevant government agencies and policy makers to promote Waqf as an alternative to generate income for education sectors in Malaysia.

Keywords: Waqf, Financial Sustainability, Higher Education, Contribute

Introduction

Wakaf or *Waqf* in Arabic literally means to hold, to prevent or to restrain, while in shariah, waqf means voluntary, permanent, or irrevocable dedication of a portion of one's wealth – in cash or kind – to Allah. Once a waqf, it never gets gifted, inherited, or sold. It belongs to Allah and the corpus of the waqf always remains intact. The fruits of the waqf may be utilised for any shariah compliant purpose. “When a human being dies, his work for Allah comes to an end except for three things: a lasting charity, knowledge that benefit others, and a good child who calls on Allah for His favour” (Narrated by Muslim, Abu Daoud, At-Tirmidhi, and An-Nasaii). Basically the purpose of waqf is to protect a property to become the third party's own property.

It brings the purpose of preventing a property from waqif (donor or founder) by dedicating an asset or property for the benefit of a defined group who has been pre-determined, pre-specified and stated by the waqif earlier on (as mentioned in the proof of waqf property or deed) and will be endowed from the beginning to the end in the name of Allah SWT and could not be taken back or owned by any individuals forever. In another note, *waqf* is an instrument or property that is used to provide benefits, and cannot be easily harmed or damaged even after many years of usage (Sabit, 2017).

From time to time, education is becoming more complex particularly in higher learning institutions with a rising number of private institutions due to their demands and needs. The cost to enrol in a higher institution is not cheap, thus requiring students to fund their own studies through scholarships like *Majlis Amanah Rakyat (MARA)* or educational loans such as *Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN)*. On top of that, the government has made an announcement during the 2017 Budget Allocation, whereby the government has reduced the Operating Expenditure with 19.23% aggregate (Malaysia Budget, 2016).

Since the budget allocation has been cut off, development programmes that capable to help develop the students to strive ahead and beyond their capabilities also need to be reduced. Hence, this causes the institutions to have and find their own financial allocations in order to exercise better educational processes. Even though poverty is a universal problem; one of the contributing factors of poverty is the lack of education. The lack of education and poverty have a cause-effect relationship, since the lack of education leads to low level of human capital and capacity (Hassan, 2006). By initiating the waqf principle through education system, it aims at providing support services to reduce disparity and inequality among social strata. Besides that, preservation of knowledge is among one tenet in Maqasid Shariah and thus it becomes an obligation for Muslims to uphold the notion by initiating the waqf for higher learning institutions. In western countries, waqf is termed as endowment, foundation or trust. It has been successfully being practiced by some renowned universities such as Al-Azhar, Cambridge and Harvard through the use of cash and land contribution (Hassan, Rahman, & Yazid, 2013)

Research objective

The main research objective for this study is to examine the relationship between social culture, understanding, awareness level, religiosity, marketing methods and willingness to contribute to Waqf education.

Problem Statement

Nowadays, education has becoming more complex than before. The need to have knowledge, understanding and passion in the particular sectors has causing an increasing in the number of demand. In 2017, the government has announced the budget allocation for education sector had reducing with aggregate of 19.23% (Malaysia Budget, 2017). Since the budget allocation has been cut off, the development program that is capable to assist in developing the student also need to be reduced. Hence, this causing the institution needs to generate and seeking for their own financial allocation in order sustain their financial especially in future.

Moreover, the background of student also causing them to seeking for scholarship and educational loan for surviving their life and education at university. In current situation, the increasing in cost of living had require them to seeking for additional financial aid (Wan Ahmad, , Abdul Wahab, & Shaharuddin, 2014) .Due to this, government had come out with initiative to introduce and implement the waqf as a strategies for fund collection and funding the higher learning institutions. In Malaysia education blueprint (2015-2025), Ministry of Higher Education had developing and outlining a waqf model as a guidance for higher

education institution in a way to develop their own waqf fund. Hence, this study is aims to investigate the factors behind the willingness of society to contribute for waqf education.

Literature Review

Locked in 1689 had mentioned knowledge as a perception of the agreement or disagreement of two ideas. In another note, Peter F. Drucker described knowledge as information that changes something or somebody either by becoming grounds for actions or by making an individual or an institution capable of making difference and effective actions. According to Ridhwan, Aziz, & Yusof (2014) described that three reasons contributing to low level Islamic financial planning including waqf practices are; misconception towards instruments, reluctance despite the knowledge of Islamic financial instruments, and affordability to participate. According to a research done by Ismail (2015), only 40% of their respondents had knowledge about cash waqf. The three elements of knowledge that should be taken into consideration on knowledge of *waqf* include the institutions, and processes of collection and distribution. However, a study carried out by Echchabi, Eddine, & Ayedh (2013) found that waqf knowledge among Malaysian university students is good.

In term of awareness, the majority of Muslims in Malaysia is aware that waqf is used to assist the poor and the needy (Dahlia & Haslindar, 2013). However, a study by Mohd Puad, Jamlus Rafdi, & Shahar (2014) found that most people believe that waqf can only being contributed by Muslims but not to non-Muslims. Furthermore, the Muslim society still does not realize the importance of waqf for economic development due to the lack of information being promoted. In a study conducted by Karim & Murad (2002) who studied the practice of waqf estate in Bangladesh, he found that the majority of the people have commonly assumed that the waqf instruments are only limited to building mosques, schools and other religious buildings and facilities. It indicates that waqf instruments are commonly known for religiously-based purposes rather than broadening the scope to socially-based purposes.

In analysing the pattern of authorship related to Islamic wealth planning including waqf, Ridhwan et al (2014) described the low level of awareness and knowledge being one of the factors contributing to the reason why Islamic financial planning is not widely practiced. In addition to that Budiman (2017) in an attempt to raise awareness of waqf as a poverty alleviation tool concluded that the lack of awareness on waqf is a barrier to harness waqf potential. It is supported by Faiz (2014) and Ibrahim (2013), who said that there are still a lack of awareness to contribute to waqf among the society. They also remarked that the lack of promotion about waqf contribution and practice may have a huge implication for the requisite awareness needed to leverage the socio-economic potential of waqf as an Islamic social finance option. A more effective and creative method of delivering information can be used as the access of mass information has a positive relationship on willingness of the society to contributing to educational waqf (Marlina & Anggi Wahyu, 2016). As being mentioned by Adeyemi, Ismail, & Hassan (2016), the level of understanding towards educational waqf has a positive relationship affecting the willingness of the societies to contribute to *waqf*. As suggested by Shukor et al (2018), religiosity in Muslims contributes a significant factor to determine a positive attitude towards cash *waqf*. It shows that religious obligation has influenced the Muslims to contribute to *waqf* and repeatedly contribute again for cash *waqf*.

Research Methodology

This study is a descriptive research employing the survey method through the distribution of questionnaires. Questionnaires were personally administered to ensure a high response rate. Simple random sampling was used, with a total number of 398 respondents, comprising of individuals from areas in Perak, who participated in this survey. Besides

descriptive statistics, Pearson Correlation was also employed to establish the relationship between the variables. Cronbach's Alpha was also tested for reliability and validity; whereby the result for Cronbach's Alpha for the overall questions is above 0.8 indicating that it is acceptable.

Research Findings

a) Correlation Analysis

Table 1: Correlations Analysis

Variables	1	2	3	4	5	6
1. Social culture	-					
2. Understanding of Waqf	0.481**					
3. Awareness of Waqf	0.350**	0.600**				
4. Religiosity	0.346**	0.441**	0.431**			
5. Marketing method	0.487**	0.564**	0.625**	0.294**		
6. Willingness to contribute	0.540**	0.481**	0.350**	0.415**	0.206**	-

** *Significance level=0.01*

Dependent variable: Willingness to contribute

Correlation is used to understand the relationships between two continuous variables and show the strength, direction as well as the significance of the bivariate relationship of the variables that is measured at an interval or ratio level Kaliani et al. (2016). Referring to table 1, there is a positive and moderate correlation between social culture and willingness to contribute for waqf education ($p = 0.540$, significance level=0.01). The understanding of waqf has a moderate and positive correlation with the willingness to contribute for waqf education ($p = 0.481$). Next, the awareness of waqf had shown the low correlation with the willingness to contribute for waqf education ($p=0.350$). For the religiosity and marketing method also shown a moderate and significant relationship towards the willingness to contribute for waqf education (marketing method=0.206 and religiosity: $p=0.206$).

Table 2: Multiple Regression Analysis

Model	Unstandardized Coefficients	Unstandardized Coefficients	Standardized Coefficients	t	Sig
	B	Std Error			
Constant	0.965	0.245		3.945	0.000
Social Culture	0.404	0.045	0.426	8.914	0.000
Understanding on Waqf	0.343	0.061	0.301	5.616	0.000
Awareness	0.29	0.059	0.027	0.493	0.623
Religiosity	0.250	0.057	0.195	4.374	0.000
Marketing method	0.267	0.058	0.246	4.645	0.000

Dependent variable: Willingness to contribute

Regression analysis of coefficient is used to test the coefficient between the independent and dependent variables (Kaliani et al., 2016). The result from table 2 shows the beta value for social culture is 0.404 followed by understanding of waqf (0.343), awareness (0.29), religiosity (0.250) and marketing method (0.267). The result suggest that social culture has the highest impact on the willingness to contribute for waqf education. In addition to this, only four variables social culture ($p=0.000$), understanding on waqf ($p=0.000$), religiosity ($p=0.000$) and marketing method ($p=0.000$) are significant predictor to willingness to contribute for waqf education. The other variable which is awareness ($p=0.623$) is not predictor to willingness to contribute for waqf education

Conclusion and implications of study

The findings of this study showed that all four dimensions (social culture, understanding on waqf, religiosity and marketing method) can be used to predict the willingness to contribute to waqf education among the societies. Several implications can be derived from this study. Firstly, this study is significant for those in the society themselves, like the management of waqf. This group of individuals will have the benefits to understand better on how, why, who and when to explain (promote) to the others in the society such as the contributors and those who receive the benefits. Furthermore, this study is significant for those in the society themselves, like the contributors of waqf. This group of individuals are the ones who donate their money, shares, or properties in the path to gain rewards in the hereafter life. These individuals need to have a better understanding to lead them to enhance their efforts to contribute more to waqf. Nevertheless, this study is significant for those in the society, namely the receiver of benefits of waqf. This group of individuals will enjoy the benefits of waqf donated or contributed by the contributors of waqf. Therefore, the individuals need to understand better so that the benefits they gained will not end up only for them, but also for the others in the society, like the next generation too.

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ETHNIC RELATIONS IN MALAYSIA FROM THE PERSPECTIVE OF THE QURAN

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Abstract: *The Quran is the Book of Allah, a comprehensive set of Islamic Law, the greatest evidence and miracle of the Prophet, Rasulullah S.A.W. Al-Quran is the first Islamic source related to morality, shari'a, mannerism and courtesy. Allah S.W.T compiles in the al-Quran a complete treasure of makrifah, the secret of the truth, fairness, goodness, morality, guidance and legislation brought down to mankind. Al-Quran is not only the guidance for Muslims but also the entire mankind as they set to lead their daily lives. Thus, this article will discuss some Quranic verses related to ethnicity and its analysis with respect to ethnic relations in Malaysia, from the perspective of the Quran.*

Keywords: *Al-Quran, ethnic, Malaysia, humans, Islam*

Introduction

The multiple ethnicities, races and nations that have become characteristic of human conditions are the *fitrah* created by God upon human beings. In Quranic terms, humans carry several names among which are *al-Insan*, *al-Nas*, *al-Ins*, *al-Basyar* and *Bani Adam*. Every name has its own characteristics and uniqueness, both of which can be discerned through the meanings of the words. *Bani Adam* refers to generations of Adam. It means that despite the propagation of man into various races, nations and ethnic groups, but it is a fact that humans have the same origin or *sulbi* which is from Adam. The generations of *bani Adam* indicate that humans need to live their lives collectively and harmoniously, because life itself has to be shared in all this diversity. Life is the reward of Allah to His creatures including *bani Adam*.

Quranic verses In Relation to Ethnic Relations

Islam endorses the nobility of every man without accounting for ethnicity. This is proven through a verse from Allah s.w.t in surah al-Isra` 17:70 which means:

We have honoured the sons of Adam; and provided them with transport on land and sea; given them for sustenance things good and pure; and conferred on them special favours, above a great part of our creation.

Thus, there should be no discrimination or negation of rights based on ethnicity (JAKIM 2005). This explains that, by *fitrah*, humans are created by Allah in different forms, groups and

cultures and all must accept and respect the diversity and differences as part and parcel of life and the laws of nature that will continue to take place. Thus, this diversity and differences are not supposed to be the factor that causes segregation and dispute but instead human beings should get to know each other and help one another so that collective peace and harmony can be attained. This is consistent with the decree of Allah s.w.t in Surah al-Hujurat 49:13 meaning:

O mankind! We created you from a single pair of a male and a female, and made you into nations and tribes, that you may know each other (and not that you may despise each other). Verily the most honoured of you in the sight of Allah is (he who is) the most righteous of you. And Allah has full knowledge, and is well-acquainted (with all things).

According to Fathi Osman (1997), this verse specifically centers on the basis of plurality and states that human diversity seeks to stimulate and encourage interactions, collaborations so that they complement each other, instead of causing fragmentation or conflict. All in all, humans, without accounting for place and time, are equal in Islam in the context of humanity and self-dignity; they are seen as the same to Allah despite their different physicality and cultures.

It is clear that Allah S.W.T. creates humans of various ethnicity and races from the same origin. It is self-categorised, based on different skin colours and places where they live. The categorization aims to facilitate classification and record-keeping as human civilization begins to develop. Humans will not be held responsible for their different races, skin colours and ethnicities because it is against their desire or will. Human's *khilqah* that starts from one and later becomes diverse is simply to prove upon the grandness and supremacy of Allah s.w.t. as the Creator or *al-Khaliq*. (al-Hujurat,49:13).

From the aspect of religion or human faith and belief, it also undergoes the same process which is from being One, whereby the basic stance of Islam is by believing in the Oneness of Allah s.w.t. following the preaches and teachings of anbiya and rasul. Al-Quran details this in several verses of the al-Quran. Al-Imran 2:85, Yunus 11: 72, al-Maidah 4: 44, Yunus 11:84, al-Baqarah 1:131, al-Baqarah 1:132, Yusuf 12:101. These verses are supported by the assertion by Rasulullah s.a.w. which means "and the anbiya are brothers, they have different mothers but their religion is one". (al-Bukhari, 1999). It means that shari'a among anbiya is different but the fundamental teaching is to believe in one, Allah S.W.T.

Based on the Quranic statement, clearly the anbiya and rasul are proponents of the teachings of Islam. The difference is only in the aspect of syari'a and it does not involve the basis of faith. It indicates that Isa a.s. @ Jesus did not urge his followers to embrace Christianity, Musa did not preach people to believe in Judaism, Ibrahim did not ask his followers to follow the paths of Judaism, Christianity or other religions. What they did was urging their people to believe in Allah. Allah S.W.T. further decreed: "Indeed the one religion of Allah is Islam" (al-Imran 3: 19). Allah SWT further decreed, "Today, I have perfected your religion and I have completed my rewards, and I grant upon you Islam as your religion" (al-Maidah 5: 3).

Al-Quran also narrated how deviancy through object-worshipping began, in Surah Nuh 71: 23. It means "And their leaders said, *abandon not your gods; abandon neither Wadd nor Suwaa', neither Yaghuth nor Ya'uq, nor Nasr*". According to Ibn Kathir (2002) when interpreting the verse, "According to al-Bukhari, their names are the names of good, noble individuals among the people of Nuh a.s., that when they have passed, the evils would impart the idea that a tomb is erected to remember them and their nobility. The opinion was accepted and generation after generation, the tombs have become objects of worship".

This is in line with the words of Allah in Surah an-Nisaa' 4:1, Surah ar-Rum 30:22, Surah Yunus 10:99 and Surah al-Kahfi 18:29 which mean:

O mankind! The truth is from you Lord, who created you from a single person (Adam), created his mate (his wife - Hawa), and from them twain scattered like seeds countless men and women. Reverence Allah through whom you demand your mutual rights, and reverence the wombs (that bore you); for Allah ever watches over you(Surah an-Nisaa' 4:1).

And among His signs, is the creation of the heavens and the earth, and the variations in your languages and your colours. Verily in that are signs for those who know (Surah ar-Rum 30:22).

If it had been thy Lord's will, they would all have believed- all who are on earth! Wilt thou then compel mankind, against their will, to believe! (Surah Yunus 10:99)

And say (Muhammad): The truth is from your Lord, let him who will believe, and let him who will, reject (it), for the wrong-doers we have prepared a fire whose (smoke and flames), like the walls and roof of a tent, will hem them in: if they implore relief they will be granted water like melted brass, that will scald their faces, how dreadful the drink! And how bad is the Hell to live forever in! (Surah al-Kahfi 18:29).

Islam also stresses on giving justice to all, according to the law without accounting for ethnicity, as explained by Allah s.w.t in Surah an-Nisaa'4:58 which means:

All doth command you to render back your trusts to those whom they are due; and when you judge between man and man, that you judge with justice; verily how excellent is the teaching which He gives you! For Allah is He who hears and sees all things.

Next, Allah asserts that this different ethnicities cannot be an excuse for one to deny the rights or discriminate against any ethnic groups, as stated in Surah al-Maaidah 5:8 which means:

O people who believe!, stand out firmly for Allah, as witnesses to fair dealing; and let not the hatred of others to make you swerve to wrong and depart from justice. Be just: that is next to piety; and fear Allah. For Allah is well-acquainted with all that you do.

Al-Quran is also flexible towards Muslims where it allows Muslims to form relationships with the non-Muslims as long as they are not against Islam. This is explained in Surah al-Mumtahanah 60:8 which means:

Allah does not forbid you from doing good and act justly with others who do not fight you or drive you out of your homes; for Allah loves those who are just.

Islam also stresses on the freedom of faith and simultaneously the Quran gives humans the explanation that the religion of Allah is Islam. This explains that Islam does not force other followers to embrace Islam as stated in Surah al-Baqarah 2:256 that means:

Let there be no compulsion in religion (Islam), Truth stands out clear from Error; whoever rejects Evil and believes in Allah, has grasped the most trustworthy tie that never breaks. And (remember), Allah hears and knows all things.

Al-Quran asserts that, the difference in belief and faith is determined by God- it cannot be disputed and misinterpreted. Thus, it is humans' responsibility to benefit from the minds granted by God the best way they can to seek for the truth and goodness through the guidance of a decree. In surah Hud 11:118-119, Allah s.w.t states:

If your Lord (O Muhammad) had so willed, he could have made mankind one religion. (but He does not do so) but they will not cease to dispute. Except those whom Your lord has bestowed his mercy, (They unite in the religion of Allah)); and for this He created them. And thus the words of the Lord shall be fulfilled: "I will fill Hell with jinns and (sinned) men all together".

Religious tolerance according to Islam is to acknowledge individuals in determining and defending their beliefs and to not sacrifice it for worldly pursuits. In surah al-Kafirun 109: 1-6, Allah s.w.t has stated further:

Say (O Muhammad): "Oh those who reject faith! I will not worship what you worship. And you will not worship (Allah) what I worship. I will not worship the way you want me to worship. And you don't want to worship the way I want you to worship. To you, your religion is your religion, and to me, my religion is mine".

Islam also proposes that one respects other people, and condemning or calling people with bad names is forbidden. Thus, everyone needs to conserve and respect one's privacy without accounting for their religions. This is explained in Surah Hujurat 49:11 which means;

Oh you who believe! Let not some men among you laugh at others; and let not some women laugh at other women, (as) it may be that the latter is better than the former; and don't you defame or be sarcastic to each other; nor call each other by offensive nicknames. Ill intention is a name connoting wickedness, to be used of one after he has believed; and those who do not desist are indeed doing wrong.

In al-An'am 6: 108, Allah s.w.t strongly forbids the act of worshipping other religions because it will trigger a much greater problem. This shows that religious and ethnic tolerance needs to be preserved to uphold the stability of the races and the religions.

Revile not those whom they call upon besides Allah, because they will later revile Allah in overbearing manner, in all their ignorance. That is how we make alluring the sights of every man on their deeds and actions, then they will return to their God, and We shall then tell them the truth of everything that they did.

The Analysis of Ethnic Relations in Malaysia Based on the Verses of the Quran

Osman Bakar (2008) explains that ethnic relations in Malaysia leans on the introduction of the religion by equating Malay with Islam and equating ethnic interests and religious interests. However, in the future, there will be a change in the trend of the identity of the Malaysian Muslims specifically from Malay ethnicity to various others. For Tariq Ramadan (2004) who looks into ethnic relations in Europe, it is more towards the introduction to religious identity rather than ethnic identity as they constitute a minority in the country where the majority of the residents are non-Muslims. However, earlier on, where Muslim immigrants travelled to Europe, they were still in the dark, whether to call themselves Muslims or Pakistanis, Turkish or Muslim Arabs. This identification of Islamic identity is agreed by Muhammad Mumtaz Ali (1996) as he divided the Muslim community into three groups. The first group is committed to the teaching and identity of Islam. The second group is interested in the Western lifestyle but they do not fully assimilate themselves and the third one, they fully assimilate Western lifestyle in terms of the idea and culture. The first and the third groups make up a minority and the second group is the majority in the West.

Ismail Ibrahim (2005) explains that ethnic relations must lean on the theories of comprehensive Islamic teaching where al-Quran elaborates on the origin of mankind from various ethnic groups. This is in order for humans to live together, communicate and be nice to each other and also to help each other and live in peace, build knowledge and economic and technological strength collectively and collaboratively in all aspects of life. The freedom of religion in Islam is based on one's conviction in choosing his or her religion and the Apostle explains that those in the category of *Dhimmi* cannot be hurt and fought. Anyone who fights them will be like fighting the Prophets. Such an understanding needs to be understood as it can help people to act upon their evil intention. The concepts of power sharing, the freedom of religion, the protection of the law on weak people is the basis that is blessed in Islam. The conflicts that happened such as the event on 13 May 1969 and the incident in Kampung Medan were not solely due to religion but more influenced by racial sentiment.

Conclusion

From the discussion on the Quran above, Islam is the religion that emphasizes the fact that the ethnic differences are commonplace in life. The debate among Muslim scholars about ethnic relations focuses on Surah al-Hujurat verse 13 that clearly endorses the ethnic differences in this world. These ethnic differences are not solely to create conflicts but to propose that humans really get to know one another. This shows that Islam is the religion that fulfills the human needs as the harmony and peace in everyone's daily lives are their natural instinct and needs. Meanwhile, the conflict that leads to dispute, arguments, murder and disorderly and chaos do contradict human nature. At this point, Yusuf Qardawi (1989) explains that there are several basic principles that outline the relationship between Muslims and non-Muslims. The principles are as follows:

- i. The belief about human's grandness without accounting for religion, race and skin colour. It is this noble value that guarantees the rights for every human to be respected.
- ii. The belief that religious differences among humans follow the will of Allah, He who has given the freedom and choice to His creatures on what they want to do or otherwise.
- iii. The belief that humans are not assigned to question the issue of deviancy of the non-Muslims but it is Allah Himself who will ask these people in the Afterlife.

- iv. The belief that Allah has commanded that Muslims always act fairly and have good moral values although with the non-Muslims. Also, Muslims also need to be aware that Allah hates cruelty although cruel acts are committed by the Muslims themselves towards the non-Muslims.

However, in this issue, it is the responsibility of the non-Muslims to take care of the feelings of the Muslims who are also their fellow countrymen. It is also due to the Muslim sovereignty that they and their assets are given the protection and proper guarding. Thus, they are not allowed to condemn Islam, the Prophet and the Holy Book. They are also not allowed to spread any form of morality or idea that opposes the morality upheld by the country and the religion (such a position is in line with the requirement of the Federal Constitution in regard of the freedom of religion). However, if it is not from their own religious teaching and the spreading of the knowledge is only confined to their own community, then the action is allowed.

They are also forbidden from doing the act of consuming alcohol and so on as forbidden by Islam, and they are also not allowed to sell it to Muslims because it will be detrimental to them. Anything that is seen deviant in Islam, but allowed in their religion, if they wish to do so, they must do so discreetly in the form that does not challenge the feelings of Muslims so in this way, the entire member of the society will live harmoniously and in unity (Mat Saad Abd. Rahman 2000).

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ANALYSIS OF MICRO, SMALL, AND MEDIUM ENTERPRISES TAXPAYER PERCEPTION ON THE DETERMINATION OF FINAL INCOME TAX POLICY ACCORDING TO GOVERNMENT REGULATION NUMBER 23 YEAR of 2018

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Abstract: *The Government has issued a new provision on Income Tax on Micro, Small, and Medium Enterprises (MSMEs), namely Government Regulation Number 23 Year of 2018 about Income Tax Of Businesses Received or Obtained by Taxpayers Who Have Certain Gross Circulation, effective from 1st July 2018. The Government Regulation revokes Government Regulation Number 46 year of 2013 which has been effective for five years since its enactment on 1st July 2013. This new regulation is considered very important, especially for MSMEs because it regulates the reduction in final income tax rates for MSMEs with a turnover of maximum Rp. 4.8 billion per year, to 0,5% originally 1% (Government Regulation No.46/2013). The method used is descriptive analysis with a quantitative approach using questionnaires with respondents are MSMEs taxpayers in the knitting industry. The results of the research show that in general, knitting industry MSMEs do not know and understand about the implementation of Government Regulation Number 23 Year of 2018. Taxpayer's perception of fairness is at 3.04, Certainty at 3.14, Convenience 3.20, and Economy/Efficiency 3.50.*

Keywords: *Perception, Income Tax, MSMEs, Principle of Tax Collection*

Introduction

Indonesia adheres to a self-assessment system tax system or taxpayers are given the trust to calculate/calculate, pay, and report their own taxes. Executive Director of the Center for Indonesia Taxation Analysis (CITA) Yustinus Prastowo assessed the level of compliance of the Indonesian people for taxes are still low. The low level of compliance is reflected in the tax coverage ratio (new realization ratio to potential) of 72%. (www.detik.com). The ratio of tax revenue to GDP (tax ratio) in the 2014-2019 range ranges from 11%-13.7%, even decreasing from 2014 (2019 State Budget). This figure is still below the Philippines at 14%, Malaysia 16%, Thailand 17%, South Korea 25%, South Africa 27%, and Brazil 34% far below the OECD country average of 34% or the minimum MDG requirement of 25%. (www.detik.com).

The number of taxpayers is also not optimal, only 36,031,972 taxpayers in 2017, with details of 2,922,712 corporate taxpayers, 6,222,442 personal taxpayers, non-employees, and 26,886,818 employees' taxpayers. Details of tax payments per type of tax in 2017, which is IDR 480 trillion in the form of VAT, IDR 208 trillion in the form of Corporate Income Tax, IDR 117 trillion in the form of Article 21 income tax, IDR 106 trillion in Final Income Tax, IDR 50 trillion in Oil and Gas Tax, IDR 16.7 trillion in P3, IDR 7,8 trillion in the form of Non-employee.

With the target of tax revenue in the 2019 State Budget reaching Rp1,786.4 trillion, the Directorate General of Taxes (DGT) is optimizing the tax revenue set above one thousand trillion. This figure is up by around 15.4% compared to the tax target in the 2018 State Budget of Rp1,548.5 trillion. In the 2019 State Budget, the Minister of Finance establishes various policies in the field of taxation, including Automatic Exchange of Information (AEOI), Tax Information and Data Systems, HR and Organizations, Taxpayer Compliance, Tax Incentives, Ease of Imports for Export Purposes (specifically facility development/expansion for small and medium industries), improving Dwelling Time, Customs and Excise Information Technology, and new Excise Goods (BKC).

The role of Micro, Small and Medium Enterprises (MSMEs) in the national economy is calculated to be quite large. This number reaches 99.9 percent and employment reaches 97 percent. (www.merdeka.com). MSMEs contribute to GDP up to 60.34 percent. The number of small businesses in Indonesia reached 93.4 percent, then medium businesses 5.1 percent, and the big ones were only 1 percent. Based on world bank research results, there are four problems, namely lack of access to finance, lack of access and business opportunities, human resource capacity and institutional MSMEs, as well as regulation and bureaucracy.

President Joko Widodo, through Government Regulation Number 23 of 2018 concerning Income Tax on Income from Businesses Received or Obtained by Taxpayers who Have Certain Gross Circulation officially revised the final Income Tax for Micro, Small and Medium Enterprises effective starting July 1, 2018 (www.liputan6.com). Now, the final Income Tax rate charged to MSME players is only pegged at 0.5 percent compared to the previous one which is worth 1 percent.

The issuance of Government Regulation 23/2018 as stated in the consideration of consideration and general explanation is to encourage the public to participate in formal economic activities, by providing convenience and more justice to taxpayers who have certain gross circulation for a certain period of time. Previously, in 2013, the government issued Government Regulation No. 46 of 2013 concerning MSMEs Income Tax, but in one of Fadli's (2015) studies, within the scope of Small Tax Office of Manado, there was a decline in taxpayer growth by 0.23%, this indicates that the Directorate General of Tax's efforts to increase the potential for tax revenue, in particular, Tax on MSMEs is not achieved properly. Receipt of Income Tax Article 4 Paragraph (2) from MSMEs Income Tax for a period of seventeen months after the application of Government Regulation No. 46 of 2013 has fluctuated and is still in the very poor category.

Of the three things that are the objectives of the law, namely justice, certainty and benefit of the most substantive law is justice (Gustav Radbruch). In terms of tariff rates, the decline from 1 percent to 0.5 percent is certainly welcomed by a number of MSME Taxpayers, although for a number of other MSME entrepreneurs it is still not considered fair. However, Government Regulation 23/2018 is quite fair by giving an option for MSME Taxpayers if they want their income to not be subject to Final Income Tax 0.5 percent of gross circulation but with the general rate of income tax imposed from net income. Provisions that contain elements of uncertainty can lead to injustice. Therefore, legal norms including tax provisions must be clear, certain and not cause multiple interpretations.

Universally, fair taxation must be based on the principle of ability to pay. So payment of taxes is based on the ability of taxpayers to carry the tax burden (Steven Utz, 2002). Government Regulation 23/2018 reflects justice more than Government Regulation No. 46 of 2013 previously because the imposition of income tax on MSMEs will ultimately be based on net income and subject to general tariffs based on the Income Tax Law.

The imposition of final Income Tax is only temporary. This study aims to analyze and describe the perception of taxpayers regarding the final income tax policy for MSMEs in terms

of tax collection principles by Adam Smith, which includes Equality, Certainty, Convenience, and Economy/Efficiency.

Literature Review

Tax

Based on Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, Article 1 paragraph (1) states that Tax is a compulsory contribution to the state owned by an individual or entity that is compulsory under the Law, with no compensation directly and used for state purposes for the greatest prosperity of the people.

Meanwhile, according to P.J.A. Adriani (1991:2) in R. Santoso Brotodiharjo Taxes are contributions to the state (which can be imposed) which are owned by those who are obliged to pay according to the regulations, with no achievement back, which is directly appointed, and what is used is to finance expenses. General expenditure is related to the duty of the State which administers the government.

Principles of Tax Collection

In order to achieve the objective of tax collection, it is necessary to uphold the collection principles in choosing the alternative collection, so that there is confidentiality of tax collection with goals and principles that are still needed, namely understanding of certain tax treatment. The principles of tax collection are proposed by Adam Smith in *An inquiry, the nature of the causes of the wealth of nations* states that tax collection should be based on:

- *Equality*
Tax collection must be fair and equitable, i.e. taxes imposed on individuals who must be comparable to the ability to pay taxes or the ability to pay and in accordance with the benefits received. Fair means that each Taxpayer donates money for government expenditure in proportion to the interests and benefits requested.
- *Certainty*
The tax determination is not arbitrarily determined. Therefore, taxpayers must know clearly and surely the amount of tax payable, when to pay, and the deadline for payment.
- *Convenience*
When the taxpayer must pay taxes should be in accordance with the times that do not make it difficult for taxpayers as an example when taxpayers earn income. This collection system is called Pay as you earn.
- *Economy*
Economically, the cost of collection and the cost of fulfilling tax obligations for taxpayers is expected to be as minimal as possible, as well as the burden is borne by taxpayers.

The principle of justice in the principles of tax legislation and in terms of its implementation must be held firm, even though justice is very relative. According to Richard A. Musgrave and Peggy B. Musgrave, two types of tax collection principles of justice, namely:

1. *Benefit Principle*

In a fair taxation system, each taxpayer must pay taxes in line with the benefits he enjoys from the government. This approach is called Revenue and Expenditure Approach.

2. *Ability Principle*

In this approach, it is recommended that taxes be borne by taxpayers on the basis of ability to pay.

Another principle of the collection is also stated by John F. Due, which means that the tax must be neutral, meaning that it does not affect people's choice to consume or produce

goods. It is seen that this principle aims to maintain that tax collection does not disrupt economic progress.

Micro, Small and Medium Enterprises (MSMEs)

MSMEs have definitions that vary depending on the perspective of each institution. The definition of MSMEs is very important given the limitations to classify whether a business is included in the MSME or not. Bank Indonesia (Admin: www.bi.go.id, 2011) states that the objectives related to the definition of MSMEs are two, namely administrative and regulatory goals. The first objective relates to provisions that require a company to fulfill its obligations, such as paying taxes, carrying out social and environmental responsibilities, and complying with labor regulations such as security and other workers' rights. While the second goal is more on the development of targeted policies such as coaching efforts, improving technical capabilities, and financing policies for MSMEs. Income Tax for MSMEs

In general, the tax obligations for MSMEs are (www.pajak.go.id):

- a. Register yourself to get a tax ID and, or Taxable Firm
- b. Deposit and report Income Tax and other taxes,
- c. Collection of Value Added Tax, deposit and report it if it has been confirmed as Taxable Firm.

Government Regulation No. 23 of 2018

Article 3 of Government Regulation Number 23 of 2018 states that taxpayers who have certain gross circulation subject to final income tax are:

- a. Individual taxpayers; and
- b. Corporate taxpayers in the form of cooperatives, command partnerships, firms, or limited liability companies,

who receives or earns income with gross circulation does not exceed Rp.4,800,000,000.00 (four billion eight hundred million rupiahs) in 1 (one) Tax.Year.

Meanwhile, those that do not include taxpayers in terms of:

- a. Taxpayers choose to be subject to Income Tax based on the rate of Article 17 paragraph (1) letter a, Article 17 paragraph (2a), or Article 31E of the Income Tax Law;
- b. Taxpayers in the form of private partnership entities or firms formed by several taxpayers who have special expertise in delivering similar services with services related to free work as referred to in Article 2 paragraph (4);
- c. Corporate taxpayers obtain Income Tax facilities based on:
 1. Article 31A Income Tax Law; or
 2. Government Regulation Number 94 of 2010 concerning Calculation of Taxable Income and Repayment of Income Tax in the Current Year along with changes or substitutes thereof; and
- d. Taxpayers in the form of a permanent establishment of corporation.

The taxpayer must submit a notification to the Director General of Taxes. Taxpayers as

referred to in paragraph (3), for the next Tax Year cannot be subject to Income Tax under this Government Regulation.

A certain period of the imposition of final income tax which is the longest:

- a. 7 (seven) Tax Years for Individual Taxpayers;
- b. 4 (four) Tax Years for corporate taxpayers in the form of cooperatives, cooperative partnerships, or firms; and
- c. 3 (three) Tax Years for corporate taxpayers in the form of limited liability companies.

This period is calculated from:

- a. Registered Taxpayer Tax Year, for Taxpayers, registered since the enactment of this Government Regulation, or
- b. The tax year applies to this Government Regulation, for taxpayers who have registered before the enactment of this Government Regulation.

Research Model

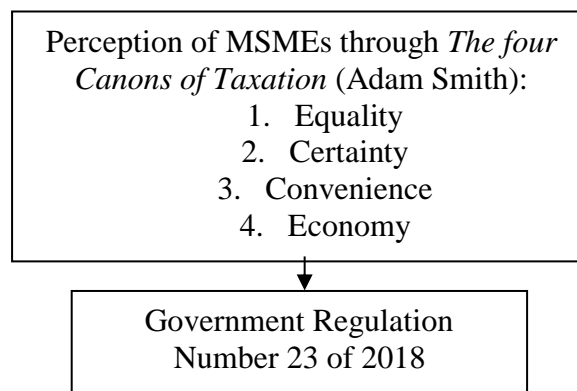


Figure 1. Research model

Research Method

This research is a type of descriptive research, namely research conducted to find out and explain the characteristics of the variables studied in a situation (Sekaran, 2006:58).

The research used descriptive analysis method. The researcher described the perception of MSME taxpayers on the determination of final income tax policy in accordance with Government Regulation No. 23 of 2018 using a quantitative approach. The quantitative research described by Kasiram (2010:92) is a study conducted on measuring the measure in collecting data. The application of statistical methods in this study is descriptive statistics to collect, process, present, and analyze quantitative data descriptively.

Types and Data Sources

Data collection is carried out by direct research to obtain primary data through field studies, by a census of the knitting industry MSMEs in Binong Bandung.

Population and Samples

The population is the MSMEs Knit Industry taxpayer in the Binong Bandung area with a turnover of under Rp.4.8 billion with a total of 200 knitting industries, with respondents returning 40 questionnaires.

Data Collection Technique

The research method used a survey method or questionnaire. This technique gives the respondent the responsibility to read and answer questions. Data obtained from questionnaires are in the form of respondents 'identities and respondents' choice of choices which show the perception of MSME taxpayers. The data analysis phase carried out was Validity Test, Reliability Test, and Descriptive Data Analysis.

Research Result

Based on the results of the study, it was found that:

a. *Equality Variable (X1)*

Table 1. Distribution of Equality Variable Value (X1)

Question	Answer				
	1	2	3	4	5
1	0%	15%	38%	48%	0%
2	0%	13%	65%	23%	0%
3	28%	43%	30%	0%	0%
4	0%	30%	48%	23%	0%
5	0%	10%	28%	35%	28%
Average	6%	22%	42%	26%	6%

Source: Processed Primary Data

The results of the descriptive analysis of equality variables indicate that the Taxpayer's Perception of justice is at 3.04.

Determination of final income tax policy Government Regulation No. 23 of 2018 with a tax base through turnover still creates controversy in terms of justice as Government Regulation No. 46 of 2013. This regulation does not see whether MSME taxpayers suffer losses in their business because even the final loss cannot be compensated. Taxpayers feel more disagree with this. Individual taxpayers cannot use Non-Taxable Income as a deduction from income. Thus, there is no more consideration of the number of families that must be lived. Entrepreneurs with the same turnover must pay the same tax, even though their status and dependents are different.

b. Certainty Variable (X2)

The results of the descriptive analysis of the certainty variable indicate that the Taxpayer's Perception of Certainty at 3.14 intervals.

Table 2. Distribution of Certainty Variable Value (X2)

Question	Answer				
	1	2	3	4	5
1	0%	10%	55%	35%	0%
2	0%	10%	55%	35%	0%
3	0%	18%	55%	28%	0%
Average	0%	13%	55%	33%	0%

Source: Processed Primary Data

Determination of final income tax policy in accordance with Government Regulation No. 23 of 2018 is considered to be an unclear regulation. Many taxpayers do not understand this regulation. This is because there is still a lack of socialization delivered to taxpayers, especially individual taxpayers. The average Taxpayer feels that he has not received clear information regarding this Government Regulation. Although the government has carried out socialization through banners, internet media, most taxpayers still feel they have not understood this regulation correctly. They expect to get a more detailed explanation from the tax/fiscal apparatus regarding this regulation.

c. Convenience Variable (X3)

Based on descriptive analysis of convenience variables shows that Taxpayer's Perception of convenience is at 3.20

Table 3. Distribution of Convenience Variable Value (X3)

Question	Answer				
	1	2	3	4	5
1	10%	0%	50%	40%	0%
2	10%	0%	48%	43%	0%
3	10%	0%	48%	43%	0%
4	10%	0%	48%	43%	0%
5	10%	20%	48%	23%	0%
Average	10%	4%	48%	38%	0%

Source: Processed Primary Data

Government Regulation No. 23 of 2018 aims to provide convenience in calculating, depositing, and reporting taxes for MSMEs. This regulation also aims to make taxpayers save time in fulfilling tax obligations. However, because there are many taxpayers who do not understand this regulation, more taxpayers answer in doubt.

d. Efficiency Variable (X4)

Table 4. Distribution of Efficiency Variable Values (X4)

Question	Answer				
	1	2	3	4	5
1	0%	0%	70%	30%	0%
2	0%	0%	58%	43%	0%
3	0%	10%	43%	48%	0%
4	0%	0%	18%	83%	0%
5	0%	0%	38%	63%	0%
6	0%	0%	43%	58%	0%
7	0%	0%	58%	43%	43%
Average	0%	1%	46%	52%	6%

Source: Processed Primary Data

The results of the descriptive analysis of the efficiency variable indicate that the Taxpayer's Perception of Economy/Efficiency is in the range of 3.50. Taxpayers owning MSMEs have limited administrative and preparation of financial reports. So with the enactment of Government Regulation No. 23 of 2018 taxpayer owners of MSMEs are given convenience to reduce the administrative burden in calculating the tax payable.

Compared with using the norm, according to the perception of taxpayers, Government Regulation No. 23 of 2018 is considered lighter and will provide benefits for taxpayers because the tariff is smaller than Government Regulation No.46 of 2013. However, the use of this Government Regulation is also set a deadline, which is 7 years for individual taxpayers, and 4 years and 3 years for Corporate Taxpayers. So that after this deadline expires, Taxpayers can no longer use this final Income Tax, so Taxpayers are required to do bookkeeping to determine the income and income tax payable.

Conclusions and Recommendations

The results of the study indicate that the perception of MSMEs Taxpayers on the application of Government Regulation No. 23 of 2018 as follows:

1. The taxpayer's perception of the final income tax policy for MSMEs reviewed by the principle of equality is stated at intervals of 3.04.
2. The taxpayer's perception of the final income tax policy for MSMEs, viewed from the certainty principle, is stated at an interval of 3.14.
3. Taxpayer perceptions of the final income tax policy for MSMEs are reviewed from the convenience principle stated at intervals of 3.20.
4. The taxpayer's perception of the final income tax policy for MSMEs in terms of the principle of economy/efficiency is expressed at intervals of 3.50.

Recommendations

1. The Directorate General of Taxes should be able to improve the perception of MSME taxpayers through socialization, publication, training, etc. through the Primary Tax Service Office by explaining in general the taxation system and its latest policies, such as an explanation of the intent and purpose of making a rule new taxation that affects

MSME taxpayers to technical calculations.

2. Knowledge of taxation by MSME taxpayers who are better and more righteous can increase profits for the entire process of fulfilling tax obligations without having to violate the provisions of the Taxation Law. MSME taxpayers are expected to be sensitive and active towards tax regulations.

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HALAL KOPITIAM CHOICES AMONG YOUNG MUSLIM CONSUMERS IN NORTHERN REGION OF PENINSULAR MALAYSIA

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Abstract

Recently, there is an increasing statistic towards Halal industry which 60 percent of the annual global market value is generated from Halal food business including Halal kopitiam and restaurants. Halal defined as permissible and lawful according to Quran and Sharia. In Malaysian context, food producers such as Halal kopitiam are compulsory to follow the standards set by JAKIM and Islamic law in handling their food preparation. Additionally, the Halal kopitiam need to display their Halal certificate and logo in their premises. The main objective of this study is to examine the factors influencing Halal kopitiam choices among young Muslim consumers. A set of questionnaires were administered to 357 young Muslim consumers in northern region namely Perlis, Kedah, Penang and Perak. The results of this study suggested two variables which are attitude and ambience were significantly related to Halal kopitiam choices among young Muslim consumers, while trust was not significantly related to Halal kopitiam choices. The finding of this study may be beneficial to marketers and Halal food producers such as kopitiam and restaurants in Malaysia to understand Halal kopitiam choices among young Muslim consumers as well as to maintain an ethical consideration in their food business activities related to Halal concept.

Keywords Halal Kopitiam Choices, Attitude, Trust, Ambience

Introduction

The young generation is defined as an educated group of young adults between the age of 18 to 36 years old (US Census Bureau, 2015) which are 83.1 million of millennial were born around the early 1980s to the early 2000s (Hamilton (2018) and the millennial are now in their tertiary education level or have just joined the workforce (Quantaniah et al., 2013). According

to NPD Group Millennial Research (2011), the millennial spend more than half of their money by ordering food for takeout and spend higher percent of their total money on snacks compared to other generations. In Malaysian context, the younger, more educated and urban residents are known to eat more frequently compared to older generation and residents in rural area (Siew Heng et al., 2007). The statistic shows that 90 percent of residents in Penang and Klang Valley would either dine with friends or family members as opposed to dining alone (Ariffin et al., 2016). Due to eating out trend which becoming quite popular, it leads to the rising of food service industry including kopitiam outlets. Besides that, the increasing number of the Muslim population together with young Muslim population across the world has triggered a demand for Halal products including food, restaurants and kopitiams, cosmetics and tourism which force Halal industry becoming the fast-developing industry in the world market. In Malaysia, Halal food industry is blooming as Malaysia has been recognized as Halal hub in Asian region (Habibah, 2014). Therefore, to meet the Halal requirement, food producers including the owners of Halal kopitiam and restaurants are urged to follow the standards in accordance with JAKIM regulations and worldwide benchmarks for example ISO standards.

Meanwhile, kopitiam is defined as a coffee shop in local Chinese dialect in Malaysia and Singapore. The first kopitiam was started in 1950's in Klang Valley to serve food and drink to the local community (Lai, 2010). In Malaysia, kopitiam is a customary coffee shop mostly owned by Chinese, where it has its specialties and attracts various races such as Malays and Indians in order to satisfy the necessities of today's modern society (Rahman, 2010). Even though a trend of new and urban style of kopitiam started a bit late, the sudden rise of many modern kopitiams have emerged throughout the country. For instance, Killiney Kopitiam started in 2000, followed by others such as Uncle Lim's Kopitiam, Old Town White Coffee and Kluang Station Kopitiam. These kopitiams have turned out to be most loveable areas for the middle- and upper-class community to meet, socialize, discussing business projects and many other activities (Mohamad Yazam et al., 2014). On top of that, kopitiam has also been accepted among young people including school and college students (Yusof et al., 2016). In addition, the new breed of kopitiam recently in Malaysia has emerged and become more popular eatery for consumer to stop by for food and catch up with families and friends.

A study by Krishnan et al., (2017) found that there are numerous Muslim consumers in Malaysia spend their money at kopitiam without knowing their Halal status. He also added in his study, Muslim consumers choose kopitiam basically base on their nature to have a dinner and are not really concern towards Halal sustenance. Moreover, there are several issues related to Halal kopitiam namely utilization of pork based gelatine in coffee (Victoria & Fahd, 2011) and the used of chicken from non-Muslim provider (Zulkefli, 2010). Thus, it appears to challenge the Muslim's belief and touch the sensitivity and trust of Muslim towards Halal kopitiam. On top of that, with the high acceptance of society towards this modern coffee shop, there is a rising concern among Muslim consumers regarding Halal status of many Kopitiam in Malaysia. Nevertheless, the trend to choose Halal kopitiam is increasing among Muslims millennial due to widely used of social media and technology (Rahman, 2010) because eating in famous and stylish restaurant may give them popularity to be shown in social media to the public. Apart from that, there is less studies conducted on attitude of young Muslim consumers towards Halal food outlets in Malaysia (Quantaniah et al., 2013). Due to the fact that young consumers have different characteristics and preferences on eating habit, therefore, this study wants to investigate factors influencing Halal kopitiam choices among young Muslim consumers in Northern region namely Perak, Penang, Kedah and Perlis.

Literature Review

Halal Kopitiam Choices

Lim (2013) stated that there are about 100 brand names of modern kopitiam operating in various part of Malaysia. It can be found in urban areas which designed to follow the patterns of these days new generation. In northern regions, there are too many kopitiam or Chinese coffee shops established. With that huge numbers, college and university student which consider as millennial generation have plenty of choices. However the issues arise here is whether Muslim consumers adhere to principles and regulation relating to Halal status practiced by Halal kopitiam (Eng, 2018). For example, some kopitiam operate their business without following Islamic standard and law by serving alcohol and chickens that were not slaughtered according to *Shariah* law. Malaysian society showed a high intention to try a variety of new menu offered at kopitiam (Rashiqah, 2010). Customers nowadays especially young generation are concern about the quality of food while enjoying the food at restaurant. As for Muslim customers they must adhere to the Halal food standards and keep away from taking the prohibited food (Haram) (Zannierah et al., 2011). Halal foods including Halal Kopitiam are in the domain of Halal business and trade, and it carries a worldwide image for quality assurance and lifestyle for living. Therefore, the kopitiam particularly the owner of Halal kopitiam need to improve their food quality in terms of preparation of food, get the approval sources by JAKIM, maintain the freshness of raw materials in order to attract young generation. This is also due to customers' conscious about their choices of food to maintain healthy life style. In addition, JAKIM has consistently updating their websites with the status of food operators, coffee shops and hotels that have been certified in order to avoid any misleading amongst Muslim consumers (Ariffin et al., 2016). Based on the above issues that were raised, it has attracted researcher to investigate factors influencing Halal kopitiam choices by focusing on young Muslim consumers in northern regions.

Attitude

Previous study shows that attitude have a direct relationship with intentional behaviour of Halal food consumption (Blackwell et al., 2006). This is supported in the study by Alam and Sayuti (2011) where they found that there is positive relationship involving the attitude and intention to purchase Halal food. This is due to today's society which has increasing concern over health that promotes the acceptance of Halal kopitiam (Khalek, 2014). Added in this study, Muslim consumers' attitude is positive towards Halal kopitiam due to easy accessibility of Halal kopitiam in Malaysia. Apart from that, there is an argument supported that intention to visit kopitiam has a huge association with attitude towards Halal kopitiam itself (Mohmad Yazam et al., 2011). According to Tpuen and Nordlund (1993), positive attitude will improve the goal of consumers to patronize Halal kopitiam or restaurant.

Trust

As Malaysia becoming Halal hub in Asian region in 2006, the Halal certificate and Halal logo from this country has been declared as the most trusted certificate in the world (Ambali & Bakar, 2013). Halal certificate is expected as a key job in food and beverages industry in Malaysia including Halal kopitiam. Manufacturer, Halal food producer and Halal kopitiam owner need to display the Halal logo in order to gain trust from consumers (Abd Rahman et al., 2015). On top of that, Halal certification received by kopitiam is to guarantee that the Halal requirements of the food are in place and give a signal that foods served are permissible and lawful for the Muslim consumers to consume (Zannierah et al., 2012). Previous study shows

that Muslim consumers have less awareness and trust towards Halal logo including Halal label on restaurants (Krishnan et al., 2017).

Ambience

Service of the restaurant and physical environment is the key of customer loyalty (Chen, 2012). As for kopitiam, unique ambience of the restaurant has driven the young particularly the college and universities students to visit kopitiam (Lim, 2013). Furthermore, kopitiam are also well known among coffee lover because of the ambience of kopitiam which have their own trademark. As mentioned by Ryu et al., (2012), excellent food quality with the great ambience and service quality will fulfilled the customers' need from all perspectives and other previous studies affirmed that ambience of kopitiam has likewise demonstrated a positive effect towards young consumers to visit kopitiam (Ryu & Han, 2010; Jin, 2015; Pecotic et al., 2014; Harrington et al., 2014).

Methodology

There are three independent variables in this study which are attitude, trust and ambience. The dependent variable is the Halal kopitiam choices among young Muslim consumers. This study utilizes 357 young Muslim consumers at Perak, Penang, Kedah and Perlis. A set of questionnaires had been distributed to the respondents which consist of three sections. Section A is related to the demographic background such as age, gender and income, and for Section B is related to three independent variables; attitude, trust and ambience. All items were adapted from Khalek (2014) and Nahdi (2008). In Section C, the respondents were asked on six items of Halal kopitiam choices adapted from Nahdi (2015). Items used are rated on five-point Likert scale. The wordings of the items were modified to accommodate the context of the current study. The scales have been found to have sufficient levels of validity and reliability. In order to test the relationship between the study variables, Pearson correlation coefficient is used. Then multiple regressions are utilized to test the main effect of independent variables with dependent variable. The hypotheses for this study were as follows;

- H1 There is a significant relationship between attitude and Halal kopitiam choices among young Muslim consumers
- H2 There is a significant relationship between trust and Halal kopitiam choices among young Muslim consumers
- H3 There is a significant relationship between ambience and Halal kopitiam choices among young Muslim consumers

Results

The study was conducted which involve the young Muslim consumers in the northern region of Peninsular Malaysia (Perak, Penang, Kedah and Perlis). Among those who participated, most of the respondents were female (68.3%), while 31.7% is male with the range of age between 18 years old until 22 years old, have a bachelor's degree (54.3%), single (76.2%) and are students (63.3%). Most of the respondents also responded that they have knowledge of Halal kopitiam (85.2%) and mostly knew it through watching television and/or listening to radio commercial (38.1%).

The internal consistency of each measurement was determined by calculating Cronbach alphas. All items of Halal kopitiam choices among Muslim consumers, attitude, trust and ambience found to have alphas of 0.78, 0.66, 0.81 and 0.82 respectively. The initial relationship between attitude, trust and ambience with Halal kopitiam choices among Muslim consumers were investigated using Pearson correlations coefficient. Based on the findings, there was a

strong positive correlation between each of variables with Halal kopitiam choices among Muslim consumers. The strength of relationship between attitude was significantly positively related to Halal kopitiam choices among Muslim consumers ($r = 0.504$, $p < 0.05$), while trust was significantly and positively related with Halal kopitiam choices among Muslim consumers ($r = 0.573$, $p < 0.05$) and lastly ambience was significantly and positively related with Halal kopitiam choices among Muslim consumers ($r = 0.55$, $p < 0.05$). A summary of the means, standard deviations, reliability and correlations is provided in Table 1.

TABLE 1
Descriptive, Internal Consistency Reliabilities and Inter-Correlations

Variables	Mean	SD	Att	T	Amb	HKC
Attitude (Att)	4.41	0.50	(.66)			
Trust (T)	4.58	0.48	.672*	(.81)		
Ambiance (Amb)	4.42	0.55	.471*	.571*	(.82)	
Halal kopitiam choices among Muslim consumers (HKC)	4.25	0.56	.504*	.573*	.595*	(.78)

* $p < .05$

Regression analysis was conducted mainly to examine the hypotheses in this study. Table 2 shows that two of the hypothesized relationships were significant. Attitude ($\beta = .546$, $p < 0.05$) and ambience ($\beta = .148$, $p < 0.05$) were found to have a significant and positive relationship with Halal kopitiam choices among Muslim consumers. Meanwhile, trust ($\beta = .071$, $p > 0.05$) had no significant relationship with Halal kopitiam choices among Muslim consumers. Overall, the variance explained by the set of predictors is 47.1%. Hence, hypotheses H1 and H3 were supported and H2 were rejected.

TABLE 2
Regression Results between Halal Kopitiam Choices among Muslim Consumers, Attitude, Trust and Ambiance

Variables	β	Sig.
Attitude	0.546	0.000
Trust	0.071	0.168
Ambiance	0.148	0.004
R	0.689	
R Square	0.475	
Adjusted R Square	0.471	
F Value	106.5	

Dependent Variable: Halal kopitiam choices among Muslim consumers

Discussion and Conclusion

The main objective of this study is to examine the relationship between attitude, trust and ambience in relation to Halal kopitiam choices among young Muslim consumers. Based on the result, there is a positive significant relationship between attitude and Halal kopitiam choice among Muslim consumers. This result is consistent with a study conducted by Alam and Sayuti (2011); Lada et al., (2009) and Mukhtar (2012). According to Alam and Sayuti (2011) in their study on attitude towards Halal meat purchasing confirmed that attitude has significant impact on intention to purchase Halal food. Meanwhile, Lada et al., (2009) mentioned that attitudes play an important role in Halal food consumption. Moreover, the results also in line with previous findings (Tpueen & Nordlund, 1993) where positive attitude will enhance the

intention of consumers to patronise a restaurant. Hence, the result of this reveals that young Muslim consumers' attitude is positive towards Halal kopitiam.

The result of this study also reveals that trust has insignificant relationship towards Halal kopitiam choices among young Muslim consumers. This is consistent with previous studies conducted by Hussain et al., (2016) where they found out that Halal certificate and Halal logo had negative effect on Halal kopitiam and argued that consumer do not trust Halal logo in the market. There are still many Muslim consumers in Malaysia who still visit the kopitiam and have no doubts even though the media frequently show the ambiguity of the Halal food and drink status at kopitiam particularly among government as well as private professionals and university students (Zulkifli, 2010). Therefore, it is important for the authority such as JAKIM to enforce and raise awareness about the importance of Halal certificate and Halal logo particularly among millennial generation in Malaysia. Apart from that, having trust on Halal kopitiam producers is also important to shape consumers' intention and behaviour. This is based on the fact that consumers favour to buy products from trusted brand and known producers.

Finally, it was observed in this study that there is a positive significant relationship between ambience and Halal kopitiam choices. This result is consistent with the study by Yusuf et al., (2016) which stressed that ambience of the restaurant plays an important role and has influence the consumer to visit and revisit kopitiam. The result also in accordance with the study by Pierce (2011) where they claimed that ambience can make customer return to restaurant. In addition, Chen (2012) stressed out that physical environment and service of the kopitiam is the key of loyalty.

The millennial or young consumers' demographic has a stronger preference for flavour, indulgence, convenience compared to previous generations particularly in the aspect of eating and food preferences. As for Muslim consumers searching for Halal food is compulsory as it is stated in Quran, it is essential for Muslim consumers to determine the product categories that they buy and consume in daily life are Halal. Therefore, in order to attract young Muslim consumers, food service producer including Halal kopitiam operators will need to understand both the similarities and differences among this type of consumers. Furthermore, there are a key of customer segment for food service, which not only related to huge market size but also due to their current lifestyle and consumption habits. Halal kopitiam owners that targeting young Muslim markets are advised to design their food services based on the behavioural perspectives which essential to enhance social expectations and advantages, in addition to awareness and Islamic compliance. This research is also not exempted from its limitation where this study is narrowed geographical location of respondents which focusing on northern region only. Hence, the finding of this study is generalized only to young Muslim consumers in Kedah, Penang, Perlis and Perak only. Future research may broaden the geographical locations in Malaysia in order to represent young Muslim consumers across the states in Malaysia.

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CIVIL SERVANTS' INCOME ZAKAT IN SHARIA AND INDONESIAN LAW'S PERSPECTIVE (COMPARATIVE STUDY IN DKI JAKARTA AND ACEH PROVINCE)

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Abstract

Zakat, as one of five Islamic Pillars, is an obligation for all eligible Muslims according to Sharia. Zakat has a potential to develop and give benefit to all peoples, especially to create an equal distribution of the economy, promote social welfare, and diminish poverty, so the utilization of zakat is in line with the Indonesian government's purposes. The research has a purpose to explain the implementation of civil servants' income zakat policy in Indonesia. In this research we use analytical approach to analyze the implementation of income zakat policy in DKI Jakarta and Aceh Province with normative juridical method pursuant to Sharia and Indonesian Law No. 23 of 2011 on Zakat Management. The result of this research shows that several local governments in Indonesia, such DKI Jakarta and Aceh has issued local regulations or policies which instructed the Muslim civil servants to pay their income zakat by cutting their salaries directly by 2.5% every month. Each province has a different practice model in execution of the income zakat for the civil servants. In DKI Jakarta it is voluntary, while in Aceh it is mandatory. The differences policy raises uncertainty and controversy in muslim communities. Because of that, for legal certainty we need a particular national law that can organize zakat for the civil servants. This regulation will become a legal protection and reference for that different local regulation which rule the civil servants' zakat.

Keywords: *Civil Servants, Income Zakat, Law, Sharia, Zakat*

Introduction

Muslims, wherever they live, are bound to obey and practice Sharia. Indonesia has a majority population that applies Sharia or Islamic Law. Islamic Law is living law in Indonesian society. Muslim communities have the freedom to carry out their worship without any coercion from the state. Sharia is part of the Indonesian Law system, as it reflects into the First Principle of Pancasila, (Indonesia's national ideology) "Belief in the One God". Islamic law becomes the primary rule and influences other legislation in Indonesia, as a manifestation of the Muslim needs (Amrullah Ahmad, 1996).

Zakat is one of the Islamic pillars. The word "zakat" comes from the Arabic word "zaka", which means to bless, grow, to build, clean and to be kind. In *fiqh* (Islamic Jurisprudence) terminology, zakat means a specific amount of wealth paid by *Muzakki* (Zakat Payer) to *Mustahik* (Zakat Receiver) (Farida Prihatini, et.al, 2005).

Zakat was regulated in Indonesian legislation after Indonesia had its independence in 1945. At first, the zakat was regulated in the form of Decree or Circular Letter issued by the Ministry of Religious Affairs, such as Circular Letter No. A/VIII/17367 year 1951. At that time the state only supervised zakat implementation and did not interfere in collecting, distributing

and managing zakat (N. Oneng Nurul Bariyah, 2016). The management of zakat was mostly carried out in traditional individual supported by religious institution, such as mosque and Islamic school (Budi Rahmat Hakim, 2015).

In the reformation era 1998/1999, the government legalized Law No. 38 of 1999 on Zakat Management and then replaced by Law No. 23 of 2011 regarding Zakat Management on October 27, 2011 (herein called “**Zakat Management Law**”). The Zakat Management Law changed our paradigm on zakat. Previously, zakat was a private religious domain. After Zakat Management Law applied, the zakat shifted from private to the public sector because the government sought to manage, supervise and regulate the zakat through its institutions. We cannot ignore the government’s role in enforcing zakat. It is carried out because of the need to improve people’s welfare. Zakat has a huge potential to raise and maintain public prosperity and social justice.

The majority of Indonesian citizens are Muslim, and many of them are working as the civil servants. According to the Head of Sub Division Media Relation and Interagency Bureau Public Relations of National Civil Service Agency, Diah Eka Palupi, she said a total number of Indonesian civil servants about 4,306,632. While, the total number of Muslim civil servants in Indonesia as many as 3,537,5 56 (Giri Hartomo, 2018).

Consider the National Zakat Agency (BAZNAS)’s data, zakat is potensial to gather income zakat from this population at about 3.4% of the total GDP of Indonesia or 217 trillion Rupiah 2010. In 2015, the zakat collection has reached 286 trillion Rupiah (BAZNAS, 2017). In order to increase the zakat collection, the Indonesian government intends to arrange the Regulation of President regarding the collection of income zakat from the civil servants. The government's idea raises controversy among the Muslim communities. Likewise, the government will cut the civil servants' salary by 2.5% for zakat; in addition, they have to pay income tax (Fabian Januarius Kuwado, 2018). As a matter of fact, there is much disagreement about the income zakat, but a number of local governments have been implementing such policy, for example, DKI Jakarta Province and Aceh Province.

This research tries to expand understanding about how is the civil servants’ income zakat provision in national law and Islamic law. And how is the income zakat collected from civil servant Muslims’ income in Indonesia, especially in the Province of DKI Jakarta and Aceh Province? The analysis method of this research will use data from primary and secondary sources. The primary data can be from zakat laws or regulation and the result of interviews with experts, academics, public officials from local governments, Muslim civil servants, as well as National Zakat Agency of DKI Jakarta Province and Baitul Mal Aceh. The study will carry out qualitative research methods by analyzing primary and secondary sources. From both data, this paper will analyze, with the normative juridical method, how the civil servants’ income zakat are managed and implemented, as well as the connection between the legal basis and its implementation.

Literature Review

The Civil Servants’ Income Zakat in Accordance with Sharia/Islamic Law

According to Sharia, there are 2 (two) types of zakat: zakat fitrah and zakat mal. Zakat develops as Muslims intensify their awareness of paying zakat. Based on the classical *fiqh*, subject of zakat is limited to Muslim personal, but in contemporary *fiqh* it already includes persons and institutions. The object of zakat mal under classical *fiqh* is limited only to gold and silver, agricultural products; livestock; trading stuff, as well as inventories (*rikaz*). In contemporary *fiqh* according to Yusuf Qardhawi, however, the object of zakat mal includes: livestock, gold and silver, trading income, agriculture, the land lease income, honey and other animal production, minerals and marine products, capital investments, such as factories and

warehouse, occupation, stocks and bonds and similar collateral, income from work, and all assets from work or business profit (Aan Zainul Anwar and Miftah Arifin, 2018).

Zakat which comes from income or other earnings is part of zakat mal (Farida Prihatini, et.al, 2005). Income zakat is a type of zakat for each Muslim as a professional capability, either they practice alone or together with other people/institutions, and it brings income which meets a minimum amount (*nisab*) (Fuad Riyadi, 2015). It should be paid by *Muzakki* (Zakat Payer) after their wealth fulfills the requirement, such as the object of zakat mal is perfect ownership, productive or potentially productive assets; it exceeds basic needs and the *Muzakki* is Muslim, free of debt, not a slave, adult and fulfills *nisab* and *houl* (Muhammad Daud Ali, 1988).

Islamic scholars have different points of view regarding income zakat because Al-Qur'an and the Hadith do not define the income zakat clearly. A number of scholars consider that there is no Sharia provision which explains the income zakat. In fact, at the moment when the Prophet Muhammed was alive, Muslims did not yet pay the income zakat. Some other scholars consider income that someone has earned from work could be the subject of zakat based on the results of *ijtihad* (their interpretation of the Al-Qur'an and Hadits), as mentioned in QS. Al Baqarah (2): 267: "*O you who have believed, spend from the good things which you earned and from that which We have produced for you from the earth...*" and QS. At Taubah verse 103: "*Take, [O, Muhammad], from their wealth a charity by which you purify them and cause them increase, and invoke [Allah's blessing] upon them, your invocations are reassurance for them. And Allah is Hearing and Knowing*".

In QS. Al Baqarah (2): 267, the word "*anfiquu*" or "*infaq* (zakat)" shows the meaning of obligation, because in accordance with the *ushul fiqh norm*: "*in the beginning of the command is mandatory*". In addition, the words "*maa kasabtum*", which mean "*the good things which you earned*" is general and has its limitation. This limitation comes from the *hadits* of the Messenger of Allah SAW, related to form and type of property that we must pay its zakat. For example, trading assets, gold, and silver, agricultural products and farm assets. However, because of its general nature, the scope extends to all halal businesses that generate wealth for every Muslim (Muhammad, 2002: 62).

The Hanafi Schools have stated explicitly that income zakat has been acknowledged and its existence is obligatory for Muslims. The Shafi'i Schools taught a non-regulation of the income zakat, but many of its scholars support the obligation of income zakat. At the First International Conference on Zakat in Kuwait (29 Rajab 1404 H) or April 30, 1984, the Islamic scholars present there came to the agreement that the income zakat becomes an obligation when it reaches its *nisab/procedure* on its ownership, even though they expressed diversity on the way it should be paid (Didin Hafidhudin, 2002:95). On June 7, 2003 the Indonesian Ulema Council published a fatwa on income zakat which became the legal basis of income zakat.

According to Yusuf Qardhawi, income zakat has been practiced since the early days of Islam, developing in the Middle East. In Muawiyah's time, when he became the first King of the Umayyah Dynasty, he collected zakat from the soldiers and court officials' income which it's resources from the *baitul mal/treasury*. Likewise, during the leadership of Umar Bin Abdul Aziz, when the Islamic economy was very advanced, zakat was also taken from gifts, employee salaries, honorarium, confiscated property and other provisions. (Muhammad, 2002: 36).

Islamic scholars also express their dissenting opinions regarding the amount of income zakat that Muslims should pay, because there is no firm argument of Al Quran and As Sunnah about income zakat (*al maal mustafad*), so they use *qiyas* (analogy) by virtue of *illat* (legal reasoning) in the existing zakat rules. According to Shaykh Muhammad Al Ghazali, income zakat is analogous to agricultural zakat. The size of Nisab is 653 kg of rice or wheat; the zakat level is 5% or 10% and is issued at every salary or income (Shobirin, 2015). According to Qardhawi, Abdur Rahman Hasan, Muhammad Abu Zahrah and Abdul Wahab Khalaf, income

zakat is analogous to trade zakat—the size of its nisab is equal with 85 grams of gold zakat. It should be paid 2.5% of incomes once a year after we deduct our basic necessities. (Muhammad, 2002: 62).

According to Didin Hafhiduddin, the income zakat can be analogous to the agricultural zakat and gold zakat since there are similarities. These two zakat are not binding as they are related to the amount of revenue that someone receives in the first month and the next months. Thus, the amount of agricultural zakat is as much as 5 *ausaq* or worth 653 kg of rice/wheat, because the Prophet Muhammed SAW used wheat and dates (staple foods which were ready for consumption) as the basic standard on calculating agricultural zakat. Islamic Scholars agreed that percentage for the income zakat was 2.5%. Since the income zakat is analogous to the agricultural zakat, there is no exact time someone has to deliver their income zakat. They can pay their income zakat after they receive their monthly income. Based on *urf* (tradition) in Indonesia, a person's income will be paid every month with a different date, depending on when they earn it. This includes all fixed income (salary), and any other earnings that an employee accepts, for example, allowance. If this income has reached its nisab, so the *Muzakki* (Zakat Payer) may pay their zakat. (Didin Hafidhudin, 2002:97)

Regarding the policy of deducting civil servants' salaries for zakat, according to majority Scholars Hanafiyah and Malikiyah said that zakat must be submitted to the leader (for its utilization), provided that the leader is fair according to Malikiyah. Therefore, the income deduction of civil servants does not conflict with Islamic Law as long as it meets the zakat requirements (Nazaruddin A Wahid, et. Al, 2016).

The Civil Servants' Income Zakat from the Indonesian Law Perspective

Zakat Management Law No. 23 of 2011 mentions all income and services, including assets which become the subject to zakat or part of zakat mal (Article 4 paragraph (2)). The zakat implementation is based on Islamic Law/Sharia, justice, legal certainty, integration, and accountability. However, Zakat Management Law and its implementing rules, such as the Government Regulation No. 14 of 2014 regarding Implementation of Law No. 23 of 2011, the Presidential Instruction No. 3 of 2014 regarding Payment of Government Institution' Zakat to National Zakat Agency (BAZNAZ) and the Ministry of Religion Regulation No. 52 of 2014 regarding the Requirements and Procedures for Calculating Zakat Mal and Zakat Fitrah and Zakat Utilization for Productive Business, do not specifically regulate the income zakat for civil servants and its mechanism on deducting their monthly income for zakat.

The zakat collection of deducting 2.5% of civil servants income is implemented by several local governments in Indonesia under the regional law, such as the Governor of Regent regulation, governor instruction, or circular letter of the governor or regent. As of 2018, there were about 60 local regulations on zakat management (Heru Susetyo, 2018). Each province/district/city has their rules on income zakat. Even the civil servants' income zakat in several provinces has diverse laws and it leads to pros and cons among the Muslim communities.

There are two models of zakat management in Indonesia. Firstly, zakat is managed by the National Zakat Agency (BAZNAZ). Secondly, zakat is managed by the non-government organization (civil society) called as LAZ with reference to the rules set by the state (Fuadi, 2014). Only BAZNAS has an authority to collect, manage and distribute the zakat from the civil servant.

Implementation of Civil Servants' Income Zakat in DKI Jakarta Province

Jakarta is the largest metropolitan city in Indonesia with various population and different religion and culture. As the capital of the country, Jakarta is the economic center that presumably has a large zakat potential. In 2017, zakat funds received or collected by BAZIS DKI Jakarta amounted to Rp. 144,477,766,815,- and the total realized funds were distributed Rp. 36,653,237,943,-. According to Head of Public Relationship of the BAZIS DKI Jakarta in interview at August 2018, around 70% of the zakat fund comes from income zakat income of the civil servants, while the other 30% comes from community zakat.

The implementation policy to reduce 2.5% the income of the civil servants for zakat in DKI Jakarta is voluntary. The object of income zakat is the civil servant allowance (not basic salary). Not all the civil servants in DKI Jakarta Province are suggested to comply with zakat policy. The policy is prioritized to the civil servants having an allowance up to *nisab* for zakat and workers agree and sign the statement of willingness to pay the income zakat or charity with a mechanism of deduction of 2.5% of their allowance every month. Meanwhile, the Muslim civil servants who do not want to pay the zakat, their earnings will not decrease.

The deduction of allowances for zakat in DKI Jakarta Province is based on the statement of willingness from the civil servants to pay zakat / social donations by deducting 2.5% of the income they receive. After getting a list of names of public servants who are willing to pay zakat along with their statement, the Treasurer will make a list of deduction of allowance payments containing among other names, principal number employee, account number, allowance amount, income tax amount, charity profession or social deductions charity and the amount of net value received. The treasurer then submits the original list of allowance payments above to Bank DKI Jakarta. DKI Jakarta Bank will include the value of the net allowance for each civil servant and submit a list of recapitulation and newspaper accounts as a result of the collection to BAZIS DKI Jakarta. After receiving the recapitulation list of DKI Jakarta BAZIS, a report is submitted on the results of the collection of professional zakat / social charity to the Head of the Regional Government Unit.

Tax deductions in DKI Jakarta can be made if zakat providers (*muzakki*) report proof of zakat payments to the tax office. In practice, many muzaki who do not apply for tax deductions even though they have received proof of zakat payments. This is due to complicated procedures, so this is burdensome because *muzakki* is charged with double obligations, namely the payment of zakat and taxes to the state.

Implementation of Civil Servants' Income Zakat in Aceh Province

Aceh Province is a region in Indonesia located in Sumatera Island which has different legal rules from other regions in Indonesia. Aceh Province enforces Islamic Law (Sharia) for its societies pursuant to Law No. 44 of 1999 on Special Status of Aceh Province (Oyong Lisa, 2015). In Aceh, zakat has been one of the sources of regional original revenue since 2001, based on the provisions of Article 4 paragraph (2) letter "c" of Law No. 18 of 2001 regarding Special Autonomy for the Special Region of Aceh Province. This edict was amended by Law No. 11 of 2006 concerning Aceh Government, Article 180 paragraph (1) letter d.

In Aceh the zakat management is conducted by the Baitul Mal. The Baitul Mal is an independent and non-structural regional institution carrying out its duties and authorities in accordance with the provisions of the Sharia. In Aceh there are 4 types of Baitul Mal, namely: *First*, Baitul Mal Aceh, Baitul Mal Regency/City, Baitul Mal Kemukiman and Baitul Mal Gampong. Baitul Mal Aceh (Province) and Baitul Mal Regency/City have the authority to collect, manage and distribute the zakat including income zakat and services / honorarium from officials/civil servant/Indonesian Army-National Police, employees of central government working in the provincial capital, officials/civil servant/employees working in Aceh

government, leaders and members of the Aceh Provincial People's Representative Council; the employees of State Owned Enterprise (BUMN), regional government owned enterprise (BUMD) and private companies at the provincial/district level; and Religious property and endowments located in the province, as mentioned in Article 10 and 12 Qanun Aceh No. 10 of 2007.

Baitul Mal Kemukiman has special authority to manage and develop religious assets and property of waqf in neighborhoods. (Article 1 point (3) jo Article 14 and 15 of Aceh Qanun No. 10 of 2007). Baitul Mal Gampong has authority to manage, collect and distribute the zakat fitrah, zakat from trade/small businesses, agricultural products, livestock products, fishery products and crops from the community and zakat gold and silver, as mentioned in Article 1 point (4) jo. Article 16 of Aceh Qanun No. 10 of 2007.

According to the Head of the Penaiszawai Division of the Ministry of Religion in Aceh and the Baitul Mal Aceh in interview dated July 17, 2018, almost 80% of the zakat collected by the Baitul Mal Aceh was obtained from the zakat of civil servants. Zakat management starts from gathering so that the utilization of zakat in Aceh is currently regulated as such in the Regulation of the Governor of Nanggroe Aceh Darussalam No. 60 of 2008 concerning the Mechanism of Zakat Management as amended by Governor Regulation No. 6 of 2011, No. 38 of 2016 and No. 8 of 2017 and Aceh Governor Regulation No. 6 of 2015 concerning Procedures for Receiving and Disbursing Zakat Funds in the Aceh General Treasury.

All zakat revenues in Aceh, both zakat income, and zakat mal, must be deposited into a special zakat account on the account of the Aceh General Treasury and recorded as revenue from Aceh Original Revenue. The Head of the General Treasury of Aceh makes a monthly report on the receipt of special zakat accounts submitted to the Head of Aceh's Office of Financial and Wealth Management, Head of the Aceh Baitul Mal and the Leaders of Aceh people's consideration council (DPRA).

The utilization of zakat funds in Aceh cannot be done without the prior approval of the Aceh Budget Revenues. The disbursement of zakat funds from the Aceh General Treasury is carried out by the Secretariat of the Baitul Mal Aceh by submitting a Warrant to Pay to the Aceh General Treasurer in accordance with the budget amount of the Aceh Advisory Council. This action is made with the requirement to attach a distribution plan to the zakat receivers (*asnaf*) and a statement from the Head of the Secretariat of Baitul Mal Aceh as a Budget user/Budget User Proxy. To maintain the continuity of the distribution of zakat to zakat receivers, Baitul Mal can disburse zakat funds that have been deposited to the General Treasury of Aceh without waiting for the approval of the Aceh Budget Revenues, to a maximum of zakat realization receipts in the previous fiscal year.

The Head of the Aceh's Baitul Mal submits a report on the calculation of zakat and cash flow reports at the end of each year. The report has been audited by a public accountant and submitted to the Governor of Aceh and Sharia Committee Considerations, for the responsibility of the manager of the zakat in the Province.

Table: The Performance Report of Baitul Mal Aceh in 2017

Year	2013 (Rp)	2014 (Rp)	2015 (Rp)	2016 (Rp)	2017 (Rp)
zakat receipt amount	11,39 b	25,18 b	27,31 b	35,97 b	52,16 b
infaq and alms receipts amount	26,00 b	21,60 b	21,26 b	22,45 b	23,58 b
zakat distribution amount	12,14 b	8,60 b	21,27 b	36,65 b	33,18 b

Source: (Baitul Mal Aceh, 2017)

The table above shows in 2013 zakat income amounted to Rp. 11.39 billion, which was still relatively low compared to Rp. 25.18 billion in 2014. It happened because there had not been direct deductions from the civil servant' income. The basis for direct deduction of zakat through the Aceh General Treasurer is the Aceh Governor Circular Number 451.12 / 43596 concerning Direct Collection of Zakat and Infaq by the Aceh General Treasurer (BUA) in the Aceh Government. Since 2014 the Circular began to be effective and implemented, so zakat acceptance continues to increase (Baitul Mal Aceh, 2017).

Since the zakat fund has become the local regional income, which means that it has become part of the state finance, so the collection and utilization of income zakat must also be in accordance with the governance of state finance (Nurdin, Muhammad Nur, 2017) and the zakat distribution must be subject to the rules regarding the management of regional finance, such as Law No. 17 of 2003 concerning State Finance, PP No. 58 of 2005 concerning Management of Regional Finance, Minister of Home Affairs Regulation No. 13 of 2006 concerning Guidelines for Regional Financial Management and other related rules (Armiadi Musa, 2016).

Zakat as Aceh's original revenue raises problems because the distribution of zakat in Aceh need the approval of Aceh Budgeted Revenues, whereas in Islam the zakat fund must be submitted to zakat receiver as soon as it is collected. Unlike the provisions in Aceh, in some areas in Indonesia when zakat funds are collected, the national zakat *amil* agency can allocate them directly to those who are entitled to receive zakat.

The obligation to pay zakat as a deduction from income tax for civil servants, both in DKI Jakarta and in Aceh cannot be applied so that civil servants have to pay double tax 15% income tax plus 2.5% zakat (Anisah, et., al, 2017).

The role of the government in this case is giving support to the collection of zakat. The role of Muslim society itself is determining much the success of zakat collection. The motivation of zakat is determined among others by the government's role and their knowledge on zakat. Thus, the effort to promote the society's understanding on zakat should be persistently done (Keumala Hayati and Indra Caniago, 2012).

Conclusion

Based on the things mentioned above, income zakat is part of zakat mal pursuant to Islamic Law (Sharia). Indonesian Law on Zakat Management and its implementing regulation do not strictly regulate the Muslim civil servants to pay income zakat by cutting directly their salaries. The income zakat policy of cutting civil servants revenues by 2.5% for zakat is generally regulated in regional regulations. Each region has its own income zakat procedure or local law; this law was made by the Governor or Regent. Therefore, we often find zakat policy in several regions is different. In DKI Jakarta the income zakat policy is voluntary, the zakat deduction of 2.5% is taken from the civil servants' allowance every month. It implements the civil servants who agrees and signs the statement of willingness to pay the income zakat/social charity. While, in Aceh Province it is mandatory. The zakat become the local regional income.

The civil servants' income deduction in some Indonesian areas is diverse, so it triggers pros and cons from their communities. Accordingly, we need to regulate this civil servant's income zakat issue into a precise law or regulation as a legal base and guidance for those provincial or regency regulations, or the Governor Decision, or the Governor Instruction that can occur in the future.

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THE EFFECT OF PROVINCIAL LEVEL REGULATION ON PAYMENT AND DISTRIBUTION OF ZAKAT IN NUSA Tenggara BARAT

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Abstract: *This research was conducted in an area where the majority of the population is Muslim, and also headed by a Muslim in the province of West Nusa Tenggara. The focus of this research is to verify the impact of the policies issued by the regional head (governor) on the management of zakat. This research was also conducted to determine the impact of the enactment of the 2011 zakat law on the formation of regional regulations at the provincial level adapted from the 2011 zakat law. In this study also looked at the level of awareness of individual and non-individual muzakki in issuing and paying zakat. In addition, this research also verifies the level of public awareness to distribute their zakat through provincial state zakat institutions or Provincial BAZNAS. This is a normative and qualitative study. The main data is obtained from documents, literature, and field research supported by interviews and participatory research. This research took place in the area of West Nusa Tenggara (NTB) which was headed by Muslims. Based on this research, it was later found that the practice of managing zakat in West Nusa Tenggara after the birth of the provincial government policy experienced a significant increase from the year before the birth of the policy. The awareness of individuals and non-individuals to pay their zakat also increased after an appeal from the regional head regarding the management of zakat. And also in this study, it was found that the rate of distribution of zakat funds through the state zakat institution (BAZNAS) was also high when compared to before the birth of the zakat policy. This research also later showed that people's representatives' awareness of the management of zakat then also encouraged the birth of public awareness to pay and distribute zakat. In the end, this study later found that the regional regulations issued had a large and participatory impact from the regional head having a very important role.*

Keywords: *Zakat, Regional Regulation, governor, impact*

Introduction

The problem of poverty is a problem that until now has not been able to be overcome properly by developing countries or developed countries. Poverty is a problem that is and is multi-dimensional. Not only is it difficult to solve, but it also becomes an extreme challenge that attracts the attention of humanity throughout the world (Blanden and Gibbons, 2006).

The state as the highest government holder has an obligation to reduce the amount of poverty that exists. So far the Indonesian government has issued various policies aimed at reducing poverty from time to time. In addition to issuing policies, the provision of direct

assistance to the poor is consumptive until assistance that is then directed to productive activities has also been carried out.

However, the policies and assistance provided by the government then tend to be unable to reduce the existing poverty level. So from that another instrument is needed that is able to help overcome the existing poverty and economic problems. Zakat is a form of instrument that can be an alternative to help reduce the existing poverty problem.

Zakat is one of the important pillars in Islamic teachings. In terms of language, the word zakat has several meanings, namely *al barakatu* 'blessings' *annama* 'growth' and 'development', *ath thaharatu* (purity) and *ashshalahu* (cleanliness). That means that zakat will purify the people who issued it and will grow their reward. While in terms of terminology, zakat has the meaning of issuing a portion of assets with certain conditions to be given to certain groups (*Mustahik*) with certain requirements as well. (Hafidhuddin, 2002).

Hafidhuddin (2002) argues that zakat is the only worship that has special officers to manage it, as stated explicitly in QS At-Taubah verse 60. That the management of zakat through amil institutions has several advantages, namely: (i) more in accordance with the guidelines sharia, the nabawiyyah and shirah of the companions and the generations that follow, (ii) guaranteeing the certainty and discipline of zakat payers, (iii) to avoid feelings of inferiority from mustahik if they deal directly with muzakki, (iv) to achieve efficiency and management effectiveness and utilization of zakat, and (v) as a symbol of Islam in an Islamic government spirit.

Pramanik (1993, in Beik, 2009) argues that zakat can play a very significant role in distributing income and wealth in Muslim societies. In his study, Pramanik stated that in the context of the macro economy, zakat can be used as an instrument that can provide incentives to increase production, investment, and to work. Zakat is the best transfer mechanism in society. Rahardjo (1987) states that by using an economic approach, zakat can develop into a social concept (*muamalah*), namely the concept of how humans conduct social life including the form of economy.

El-Din (1986) states that the allocative function of zakat is expressed as a tool or instrument to fight poverty. However, in the distribution pattern, zakat is not only given in the form of consumer goods but also in the form of manufactured goods. This is done when mustahik has the capacity and ability to process and carry out production activities. This will encourage zakat distribution in the form of equity, which is expected to have a wider impact on economic conditions.

Looking at the use of zakat in Indonesia, since the time of colonialism zakat has played an important role as a source of funds to fight colonialism. Which in the early days of Indonesian independence management was still not regulated by the government, so it was still a matter of community. In 1951 a circular was issued concerning the implementation of zakat fitrah. Then in 1964, the Ministry of Religion drafted a Draft Law on the Implementation of Zakat and Draft Government Regulation replacing the Law on the Implementation of Collection and Distribution of Zakat and the Establishment of the Baitul Mal, but neither of these regulations had yet been submitted to the House of Representatives or to the President (Ministry of Religion of the Republic of Indonesia, 2013).

In 1986 a significant increase occurred in the implementation of zakat collection marked by the existence of the PerMA (Minister of Religion Regulation) about the establishment of the Amil Zakat Agency. This development then continued until in 1999 Law No. 38 concerning the management of zakat was issued. Furthermore, looking at the development and potential of zakat, the government then issued a 2011 Zakat Law to replace the 1999 Zakat Act. With the existence of the zakat law in 2011, it then gave encouragement to the regional government to then make regional-level regulations in order to maximize the

potential of zakat in their regions. Similarly, when the zakat law was enacted, regional zakat regulations also experienced various kinds of acceptance and also rejection from the community in its implementation. The aim of this study was to look at the impact of provincial-level regulations on the potential of zakat in the NTB province.

Literature review

In the early stages of development mandatory to order zakat. The Prophet Muhammad gave an example of the importance of amil zakat. The Prophet appointed certain people in the management of zakat. Likewise at the time of the *Khulafaurrasyidin* and the leaders-leaders afterward (Hafidhuddin, 2003).

Rasulullah SAW and Abu Bakr were very important figures in regulating the mechanism of zakat management. At that time the Prophet himself put himself as Amil, also had appointed others as Amil. Among the people who have been appointed by the Prophet Muhammad to be amil is Muad'z bin Jabal, one of the leading Islamic jurists (fiqh) who was appointed as an *amilin* in the Yemen area by the Prophet Muhammad. The appointment of Amil was then understood by the scholars as a delegation of governance of zakat from the central government (Prophet SAW in Medina) to Muad'z in the regional government (Yemen) (Directorate of Zakat Empowerment, 2015).

In a hadith narrated by Bukhari:

"From Ibn Abbas Radhiallahu Anhu, that the Prophet sallallahu 'alaihi wa Sallam sent the Mu'adz to the land of Yemen he said: "Verily Allah has obliged them zakat from their wealth taken from the rich among them and distributed to the people devout among them. "Said Al-Hafiz:" With this hadith it is determined that the ruler has the right to manage zakat, accept it and share it himself, or make naib (supervisor). For those who are reluctant to pay zakat, the authorities can take it by using violence "(Ash Shiddieqy, 2006).

Asy Syafi'i said: "it is obligatory for the head of state to hold the *Amalah* (zakat collector) and send them away to collect zakat and collect it from the concerned. In a hadith, narrated by Bukhari Muslim:

"From Abu Hurairah that the Messenger of Allāh us had sent Umar Ibn Khattab away to collect zakat"

In terms of the appointment of Amil, the Prophet Muhammad chose people who not only possessed the qualities of honesty and justice, but also who deeply understood the issue of zakat in particular and cases of Islamic law in general (Ministry of Religion, 2015). Therefore, the existence of an amil zakat institution is a must. Related to the concept of amil, if it refers to the Qur'anic and hadith texts, what is said is that amil is not an arbitrary individual, but a person or group of people who are organized into a well-institutionalized management, and have strong legal legality. Therefore, the text on the management of zakat (QS 9:60), is associated with the word *aamilin*, and the word *'alaihihaa*, which according to the commentators, the amil has formal juridical authority and power. In other words, it is backed up by law.

In history, Amil at the time of the Prophet also received full backing from the Rasulullah as head of state. He has assigned 25 friends as official amil officers, such as Ibn Luthaibah, Mu'adz bin Jabal, and Ali bin Abi Talib. Likewise in the days of the *Khulafaurrasyidin*.

In the scope of Indonesia, zakat is regulated based on Law Number 23 Year 2011 which is a substitute for Law Number 38 Year 1999 because it is considered no longer in accordance with the conditions at that time. In the zakat law, there are two types of zakat management institutions, namely the National Zakat Amil Agency (BAZNAS) formed by the government and the Amil Zakat Institution (LAZ) which was initiated and formed by civil society, and will then be determined by the approval of ministers or officials appointed

In general, BAZNAS is a zakat management body that was initiated, formed, recognized, and assigned by the state to manage zakat funds from the public. The Amil Zakat Institution is a zakat manager, which is initiated, formed, carried out, by the community and then determined by the agreement of the minister or related official after fulfilling several requirements that must exist. In terms of financing, LAZ uses zakat funds collected from the public as amil rights, in contrast to BAZ whose funding is charged to the state and also obtains amil rights. This is specifically regulated in the Law on zakat which then becomes a reference for all zakat management institutions at all levels of government.

Result and Discussion

The management of zakat in NTB Province was established in 1964. This was marked by the existence of Regional Regulation Number 07 of 1964 concerning the Establishment of the Amil Zakat Agency. However, the formation of a new management body began in 1974 based on the decision of the Governor of West Nusa Tenggara Number 554/Pem.50.3/26 and refined again on July 1, 1975 number 66/KRA.C/2/90 under the name Amil Zakat Infak and sedekah. Which means it has only been formed after ten years since the issuance of the regulation on the establishment of the amil zakat body. And then, the zakat manager who had been formed had only begun to actively carry out his duties in 1985, or more precisely 10 years later. In this condition it can be seen that awareness of the importance of managing zakat institutionally in ensuring the implementation of the obligation to fulfill zakat has not been formed, so that it can only be run after 30 years of planning.

Historically, the zakat management body in NTB has undergone several naming changes since it was first formed:

- 1. Year 1964 : The Amil Zakat Agency (BAZ) is based on regional regulation Number 07 of 1964. In this initial phase almost no information was found about collecting zakat.
- 2. Year 1974 : The formation of the BAZ management was then refined on 1 July 1975.
- 3. Year 1985 : This year the BAZ and the management formed formed their duties. However, there is not much data found.
- 4. Year 2005 – 2007 : During this period the management of zakat began to experience improvements, but the results of the zakat collection at this time were still low:
 - 1) Tahun 2005 : Rp. 100.650.900,-
 - 2) Tahun 2006 : Rp. 129.659.922,-
 - 3) Tahun 2007 : Rp. 200.326.169,-

The management of zakat funds in this phase began to increase from year to year even though it was not significant. The management of zakat in this phase is based on the law number 38 of 1999 concerning the management of zakat, in this law only regulates in general the management of zakat.

5. Year 2008 – 2010 : The issuance of the Governor's Circular Number 158/01 / BAZDA / Um / 1479/2008 which regulates the obligation of zakat for Civil Servants (PNS) who have an income with a nominal Rp.2,000,000, -
 The acceptance of zakat in this phase is:
- 1) Year 2008 : Rp. 346.299.658
 - 2) Year 2009 : Rp. 356.399.500
 - 3) Year 2010 : Rp. 375.600.000

In this phase the realization of the collection of zakat funds is quite a lot, which comes from the zakat of the civil servants

6. Year 2011 – 2014 : Amil Zakat Agency (BAZDA), formed based on governor regulation number 3 of 2011.
 Governor Regulation No. 3 of 2011 regulates the implementation guidelines / management of zakat and regulates the executor and daily administrators.
- 1) Year 2011 : Rp. 350.000.000,-
 - 2) Year 2012 : Rp. 2.254.000.000,-
 - 3) Year 2013 : Rp. 3.474.606.000,-
 - 4) Year 2014 : Rp. 5.036.159.041,-

With the governor's regulation in 2011 then making the management of zakat better, this can be seen from the increase of zakat collection almost ten times more and up to 2014 there continues to be an increase.

Awaluddin as the Secretariat of BAZNAS NTB said that the receipt of zakat obtained from individuals was the majority of the Civil Servants (PNS). Since the issuance of the governor's circular letter in 2008 the BAZDA of NTB has continued to collaborate with regional government institutions in collecting zakat funds from each civil servant in the sector.

It was only in 2012 that BAZDA collaborated with the finance department to determine the amount of zakat that must be paid by civil servants based on the amount of salary earned by each civil servant. During the implementation of this collaboration, each treasurer in a regional government institution has an important role as a Zakat Collector Unit (UPZ) in collecting zakat funds from PNS in the amount of zakat that must be paid by civil servants based on calculations made by BAZNAS.

Each regional government institution has an UPZ which is the treasurer of the institution, the UPZ or treasurer is in charge of delivering zakat funds that have been deducted from civil servants' salaries to BAZNAS every month. The treasurer will directly deduct the salary of civil servants every month amounting to 2.5% (two point five percent), then the salary received by civil servants is the salary that has been paid zakat.

The amount of zakat to be deducted by the treasurer is the result of calculations made by BAZNAS which are supervised by the Sharia Advisory Board. In determining the minimum amount of salary deductions will be made every year, so that the change in the amount of funds deducted is very possible and there can also be a loss of

obligation to pay zakat due to changes in the minimum salary amount that can be deducted from zakat

7. Year 2015 – National Zakat Amil Agency (BAZNAS) of NTB Province.
 sekarang

The establishment of BAZNAS is based on the 2011 zakat law which replaced the 1999 zakat law regarding the management of zakat

The zakat law in 2011 became effective in 2014, namely the issuance of government regulation number 14 of 2014 concerning the implementation of the 2011 zakat law. This was then followed by the provincial head of the province by establishing a governor's regulation. The NTB provincial government then issued a regional regulation based on the law;

In this period, Law No. 23 of 2011 only became effective with the Government Regulation No. 14 of 2014 concerning the implementation of Law No. 23 of 2011. This was then followed by regional heads by issuing regulations for the NTB provincial level:

1. Regional Regulation No. 9 of 2015 Organization and Management of Zakat, Infaq and Alms
2. Governor Regulation number 15 of 2016 concerning Technical Guidelines for Organizing and Managing Zakat, Infaq and Alms
3. Circular governor number 451/836 / Adm.Kesra in October 11, 2016

Regional Regulation Number 9 of 2015 is a regional regulation proposed by the NTB provincial House of Representatives which was later passed by the NTB governor.

Based on regional regulations established by the provincial government, then BAZNAS NTB performs various kinds of optimization in various sectors including;

1. Compilation of NTB BAZNAS RENSTRA 2015 - 2020
2. Compilation of annual work plan (RKAT)
3. Accounting and reporting preparation
4. Development and implementation of the BAZNAS Management Information System (SiMBA)
5. Internal Audit by BAZNAS Internal Audit
6. Audit of financial statements by Public Accountants
7. Implementation of Sharia Audit by the Ministry of Religion
8. Assessment of the National Zakat Index (IZN) by the Central BAZNAS.

Optimization carried out is a form of application of provincial regulations that follow changes in the 2011 zakat law.

Furthermore, related to financial report audits, BAZNAS NTB has conducted an audit by public accountants where the audit results obtained from 2012:

1. 2012 : Reasonable with except
2. 2013 : Reasonable Without Except (WTP)
3. 2014 : WTP

- 4. 2015 : WTP
- 5. 2016 : WTP

From the data above based on the results of an audit of a public accountant, it can be said that NTB BAZNAS has financial statements that are presented fairly, in all material respects, financial position, business results, and entity cash flows.

The development of the results of zakat collection after the existence of regional regulation number 9 of 2015 and also the governor regulation number 15 in 2016 are:

- 1. Year 2014: Rp. 5.036.159.041,-
- 2. Year 2015: Rp. 6.679.292.118,-
- 3. Year 2016: Rp. 8.412.129.971,-
- 4. Year 2017: Rp. 14.264.471.905,-

Based on the above data, it is known that zakat receipts in 2015 have not experienced such a large increase, where in 2015 the regional regulations were still in the formation stage and were only later adopted at the end of 2015. Then in 2016 there was a considerable increase due to the existence of regional regulations formed by the provincial government.

Furthermore, in 2017 there was a significant increase almost doubling from 2016. The Secretary of the Rakayat Regional Representative Council (SEKWAN) said that the existence of regional regulations and instructions of the governor had a huge influence so as to increase public awareness in implementing and paying zakat. The increase in the amount of zakat funds collected after regional regulations is as follows;

Table 1. Sources of 2015, 2016 and 2017 zakat funds

Source	2017	2016	2015
Muzakki entity	Rp. 684.566.040	Rp. 944.562.130	Rp. 103.318.483
Muzakki individu	Rp. 15.336.424.378	Rp. 6.225.990.570	Rp. 5.797.827.567
APBN / APBD funds	Rp. 1.600.000.000	Rp. 1.250.000.000	Rp. 450.000.000

Based on table 1, it can be seen that the receipt of zakat funds in the entity's muzakki from 2015 to 2017 has fluctuated, even though from 2015 there has been a significant increase. Receipts from individual muzakki viewed from 2015 to 2017 experienced a very large increase. From 2015, only five billion up to 2017 amounted to fifteen billion rupiah. The financing revenue from the APBN / APBD also increased from 2015 to 2017. There is an increase in the acceptance of the amount of zakat funds, which is also followed by an increase in the number of muzakki paying zakat. Furthermore, looking at the number of muzakki channeling, there is also an increase;

Table 2. Amount of people paying zakat

Year	Muzakki Individual	Muzakki Entity
2016	120	136
2017	364	73

Table 2 shows the number of muzakki who paid their zakat in 2016, where regional regulations and gubernatorial regulations have just formed the number of individual muzakki in

only 120 people and tripled in 2017. This indication is one of the effects of regional regulations and other regulations which was formed after the 2011 zakat law.

In its distribution, BAZNAS NTB conducts two methods, the first being consumptive distribution and productive distribution. Consumptive distribution is given to mustahiq which is given in the form of money to buy basic necessities. This is done so that Mustahik can use the money to buy their daily needs or for their children's needs or other needs. One of the productive distributions is given in the form of educational assistance so that the mustahik can add insight and make Mustahiq independent so that it can help the community's economy. In addition, productive distribution in the form of capital assistance is also provided with the aim that small traders / entrepreneurs can continue their business and not become entangled in usury.

Conclusion

The conclusions obtained from the results of discussing the impact of provincial level regional regulations on zakat management have a significant impact. Not only in the form of regional regulations, but also in the form of a circular issued by the governor. It was known that a circular in 2008 then encouraged the enthusiasm of civil servants to be more aware of the obligation to fulfill their zakat and also later resulted in cooperation between BAZNAS and treasurers - treasurers in government institutions acting as UPZ. In practice the treasurer immediately deducts 2.5% per year from the amount of salary received by civil servants with the provisions cut only by civil servants who have income above the stipulated conditions.

Furthermore, regional regulations which were then followed by governor's regulations proved to have a very big impact on the awareness of muzakki in paying their zakat. This can be seen from the number of muzakki and also the amount of zakat funds received at the NTB BAZNAS. In addition, the regional regulations issued later made it easier for civil servants to fulfill their obligation to issue zakat, so that civil servants preferred to distribute their zakat through the UPZ in their institutions to be submitted to BAZNAS. The involvement of the Regional People's Representative Council (DPRD) is seen from the formation of regional regulation number 9 of 2015 which was a proposal from the NTB Provincial DPRD

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IMPLEMENTATION OF SHARIA COMPLIANCE TO OPTIMIZE ZAKAT GOVERNANCE IN INDONESIA

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Abstract: *This research is a juridical and empirical study about the implementation of sharia compliance based on Law no. 23 the year 2011 on the Management of Zakat. BAZNAS as the zakat management authority under the government must implement good governance based on Islamic Sharia principles, trustworthy, benefit, justice, legal certainty, integrated and accountability as a mandate from the zakat regulation. Sharia compliance is the main aspect in the management of zakat which consists the rules and the principles of sharia are essentially listed in the Qur'an, Hadith and developed in zakat fiqh related to principles of collecting and management of zakat, such as subject dan object of zakat, nisab and haul and the utilization and empowerment of zakat property. This study discusses the regulatory aspects of sharia compliance in the management of zakat, sharia principle in the operation of zakat, the stakeholders, indicators, reporting and auditing systems, and the benefits of implementing sharia compliance in zakat management. The research field was conducted in East Kalimantan Province. The implementation of sharia compliance in zakat institutions began to be effective in 2018 after the Decree of the Ministry of Religious Affairs Number 733 in 2018 concerning sharia audit guidelines for on zakat management reports. The implementation of sharia compliance has a positive correlation with the implementation of good governance in the management of zakat institutions because it is associated with increased accountability and responsibility of zakat institutions. Sharia compliance is a strategic issue in achieving best practices in the management of zakat institutions, especially in ensuring legal certainty and responsibility to the community in order to optimize the empowerment of zakat in Indonesia.*

Keywords: *Sharia Compliance, Sharia Audit, Governance, Zakat, Baznas,*

Introduction

Islam establishes zakat as a compulsory charity tool that can be used on eight purposes. However the effectiveness of helping the poor is depends on the method of distribution and also the purpose of it. (Johari et al, 2014)The development of the concept management of Islamic philanthropic institutions constitute a special concern for Muslim-populated countries to improve the system, governance and public accountability, also occur in Indonesia. Indonesia one of the countries with a majority Muslim population of 216.66 million people with a percentage of Muslims with 85 percent of the total population (BPS, 2015). Research data conducted by the the National Board of Zakat (Baznas) contained in "Indonesia's Zakat Outlook" stated that the total potential of national zakat in 2011 achieve 3.4 percent of total GDP, or in other words, the potential of zakat in Indonesia was estimated at 217 trillion rupiahs. (Firdaus et al, 2012; Baznas, 2017). Furthermore, in the BAZNAS (2017) study, the potential

of national zakat in 2015 has increased to 286 trillion rupiahs. This amount is generated utilize the extrapolation method that considers GDP growth in the previous years (Baznas, 2017)

In Indonesia, zakat institutions play an important role in increasing community empowerment after Law No. 23 of 2011 concerning Management of Zakat. In Indonesia good governance and Sharia Compliance become a serious conversation amid stakeholders of zakat institutions. There has been a shift from the management of traditional zakat which previously was managed from the mosque to the mosque towards more professional financial and institutional management by prioritizing aspects of good governance and Sharia compliance.

Based on Law number 23 the year 2011 concerning the Management of Zakat in explained that the Management of zakat is based on Islamic Sharia, trustworthy, benefit, justice, legal certainty, integrated, and accountability (Law Zakat, 2011). Islamic Sharia which is the main principle in the management of zakat has implications for the entire process of zakat governance starting from the Collection, Distribution and Reporting must be carried out in accordance with the provisions of Islamic law. An audit is a tool for promoting corporate governance in organizations (Sultan, 2007). Sharia audits in zakat institutions are instruments in evaluating and ensuring that zakat management processes and systems are in accordance with the instructions in the Quran and Hadith as well as applicable regulations.

Critical notes that application of the principles of Sharia governance has been clearly stated in the Law, but guidelines, standard operating procedures, and instruments governing the implementation of Sharia governance in zakat institutions are not elaborated (Amalia, 2017). However, in 2017 Government designed the instruments of "Technical Guidelines for General Supervision of Zakat Institutions in 2017". Furthermore, at December of 2018, the Indonesian government through the Indonesian Ministry of Religious Affairs (Kemenag RI) legalized "Decree Number 733 in 2018 concerning Sharia audit guidelines for reports on the implementation of zakat, infaq, charity and other religious social funds" both of these legal instruments constitute the framework of regulation underlying the implementation of sharia audits at zakat institutions in Indonesia.

This study applies empirical and juridical normative research methods, field research and legal research on both written and unwritten positive law. (Mamuji, 2005) The use of this normative juridical research form is intended to examine the basic principles of elements, principles, principles of zakat management under the provisions of the Zakat Law. The type of data used in this study is the official document documents, books, research results in the form of reports. In addition, the research also includes research and in-depth field observation in the form of interviews to resource persons and experts related to technical management zakat and practitioners and experts associated with Good Governance.

The research conduct with direct observation methodology, tracing documents, deep interviews, analysis about zakat management BAZNAS East Kalimantan province. The use of this empirical study to find out directly the implementation of zakat management principles contained in the provisions of Zakat Law is associated with the implementation Sharia Compliance. Practically, this study also examines the principles, Islamic Sharia and audit system that is used in measuring the implementation of Governance in the management of zakat which is conduct by BAZNAS.

Literature Review

Definition of Sharia Compliance

Sharia Compliance in the national zakat management system is the adherence to rules, policies, working procedures and values of sharia in the operational activities of zakat management, ranging from planning in collecting, distributing, utilizing and managing zakat finance in accordance with the provisions of sharia. (c, 2018)

Zakat Core Principles (ZCP) states that sharia compliance is a unified system that aims to prevent and minimize potential fraudulent practices and Operations that are not in accordance with sharia. Therefore, Zakat institutions have to take care of operational risk and sharia compliant risk. (ZCP, 2017) According to the Islamic Financial Service Board (IFSB) in the IFSB-10 standard on SGS (2009), the Sharia Governance Standard refers to *“the set of institutional and organisational arrangements through which an Institution for Offering Islamic Financial Services (IIFS) ensures that there is effective independent oversight of Shari`ah compliance over each of the structures and processes in IIFS”*(Baznas, 2019).

In Article 29 paragraph (4) of Law Number 23 the Year 2011 concerning Management of Zakat, strictly regulated that *“BAZNAS must submit reports on the management of zakat, infaq, alms, and other social and religious funds to the Minister periodically”*(Law Zakat,2011)

Furthermore, not only Baznas at the central level that has the obligation to submit reports, but also Baznas at the city or district level, Baznas at the provincial level, and the Amil Zakat Non-Government institutions, depending on the level of government in the form of a half year report and year-end report.

Furthermore, In Government Regulation No. 14 of 2014 concerning Management of Zakat in Article 75 it is stated that:

- (1) Reports on the implementation of Management of Zakat, infaq, alms, and other socio-religious funds as referred to in Article 71, Article 72, and Article 73 must be audited in sharia and finance.
- (2) The Shari'ah Audit as referred to in paragraph (1) shall be carried out by the ministry which organizes government affairs in the field of religion.

Since the zakat law was issued in 2011 until 2017 there is no significant technical legal framework, other than the government regulation 2014 above that has encouraged the reform of zakat management in Indonesia. This justifies according to Amalia (Amalia, 2017) that has an impact on absence of policies that refer to the guideline with clear indicators in the implementation of good corporate governance in the zakat institution framework in Indonesia is not constructed.

Furthermore, in 2018 the Indonesian Ministry of Religious Affairs (Kemenag) launched a Decree concerning Sharia Audit Guidelines on the Report on the Implementation of Management of Zakat, Infaq, Alms, and Other Religious Social Funds, The objectives of the Sharia Audit Guideline as follow:

1. To guide the implementation of sharia audits on the management of zakat, infaq, alms, and other socio-religious funds;
2. Preserve the management of zakat, infaq, alms, and other social and religious funds in accordance with sharia compliance standards;
3. Prevent irregularities and violations of sharia provisions in the management of zakat funds, infaq, alms, and other social religious funds; and

- Increasing stakeholder trust in the accountability and compliance of the Islamic amil zakat body and amil zakat institutions.(Indonesian Ministry of Religious Affairs, 2018)

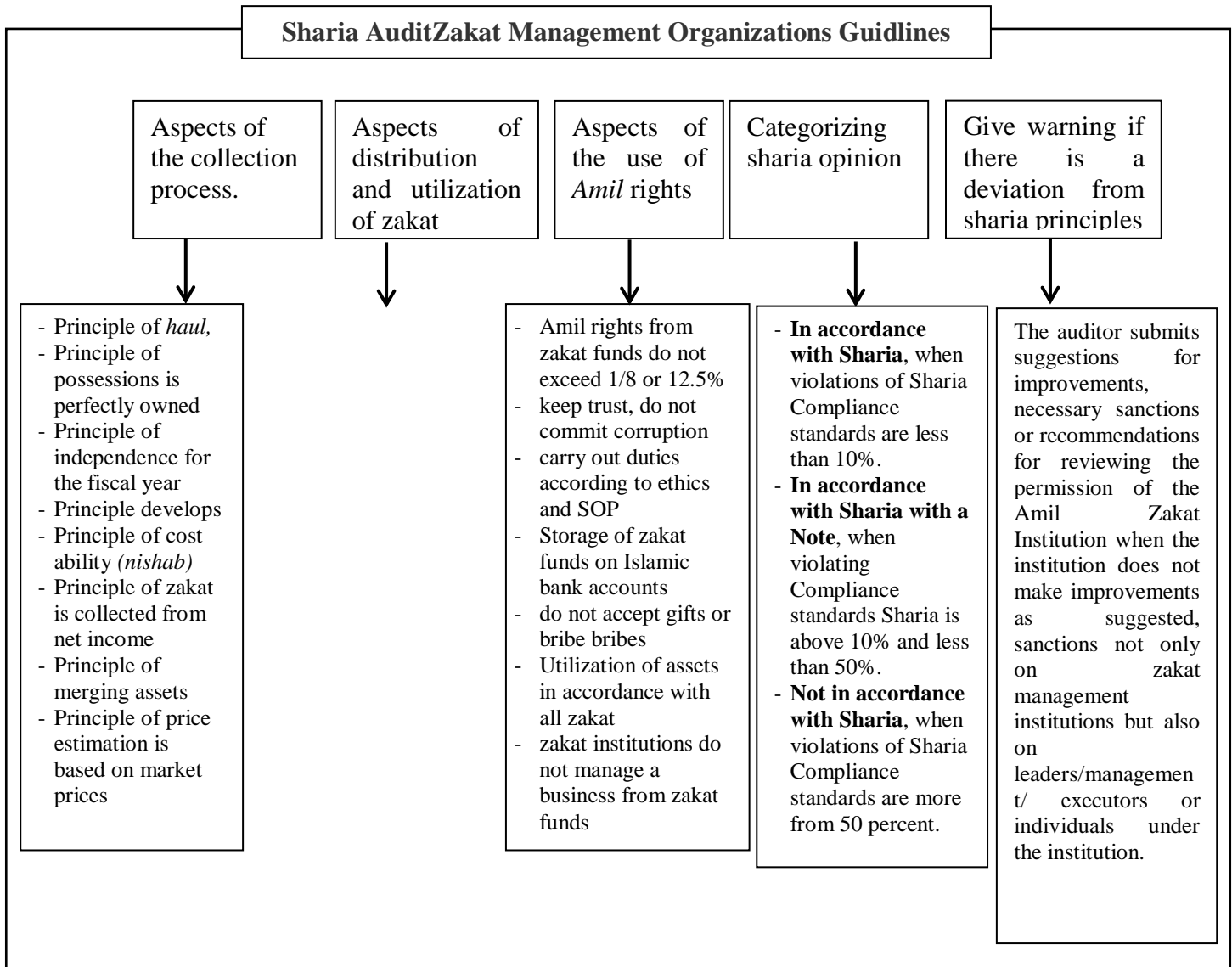


Figure 1: Sharia Audit Zakat Management Organizations Guidelines

Source: (Decree Number 733 in 2018 concerning Sharia audit guidelines for reports on the implementation of zakat, infaq, charity and other religious social funds and "Technical Guidelines for General Supervision of Zakat Institutions in 2017") drawn by author

Sharia Audit is an examination of the rules for the implementation of zakat, infaq, charity or other socio-religious funds carried out by a sharia auditor determined by the Minister or a designated official (Decree 733, 2018). Based on the description above, in the zakat management organization, the Sharia Audit is a strategic tool in ensuring sharia principles are applied effectively in all aspects of zakat management activities. Sharia auditors ensure that zakat management institutions have a framework for controlling and managing risk related to

sharia compliance to minimize potential fraud and potential mismanagement.(Ministry of Religious Affairs, 2017)

Sharia Audit produces output in the form of "improvement" in the governance of zakat institutions, through recommendations and suggestions from the Auditor. On the other hand, the Auditor can also provide sanctions or warnings if the institution or individual does not improve the enforcement of sharia principles in the management of zakat.

This guideline becomes a strategic legal framework in promoting clean governance and enforcement of sharia principles in the implementation of zakat management organizations (ZMO). This guideline is also part of the government's commitment to protecting stakeholders and strengthening zakat institution.

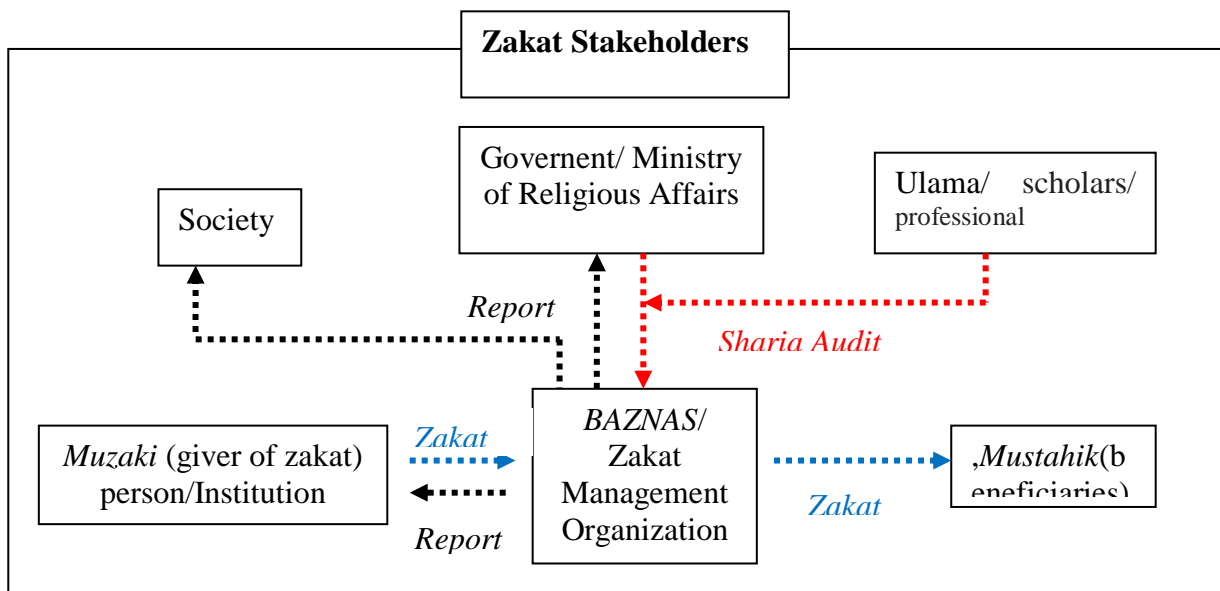


Figure 2: Zakat Stakeholders

Source: (Law Number 23 Year 2011 concerning Management of Zakat) drawn by author

Stakeholders have the important role in an organization. Stakeholders own a relationship of interest to the actions and decisions of a company, as stated in stakeholder theory that the sustainability of the corporation needs the support from the stakeholders. (Meutia and Febrianty, 2017). An Islamic framework for sustainable business practices for corporate organization encompass the interests of all stakeholders and management of corporations for the promotion of social justice and the avoidance of practices that involves greed, voracity and others (Fahm, 2018). In the Zakat Management Organization, public trust and stakeholder support constitute extremely dependant on how the organization manages stakeholders, particularly in terms of information disclosure, accountability, quality of operational implementation of zakat management, and reporting aspects.

Results And Discussion

Legal and regulatory instruments are really important in supporting the Zakat governance process, because the law has forced power so that good governance can be implemented. Indonesia adheres to the Civil Law system, as expressed by Merryman (1985) stating there are 3 (three) sources of law in a country with a system of civil law, namely statute, regulation, and habits that are not against the law (*custom*) (Merryman, 1985).

In this case, Indonesia, which adheres to the civil law legal system, legal norms will be implemented after written regulations have been established or legalized by the authorized institution. In view Baznas East Kalimantan, Fachrul Ghazi, (2018) clarifie:

“Baznas acts as an "executor" who manages zakat governance based on zakat law No. 23 of 2011, while the government represented by The Ministry Of Religious Affairs (Kemenag) played a role in the functions of guidance, supervision and regulation, Baznas fully applies the provisions written in the regulations.”

The statement proved the same statement as explained by Arifin Purwakananta (2017) in a previous study by Amalia (2017) that:

“BAZNAS only serves as a coordinator for zakat institutions in Indonesia. Regulatory and supervisory roles are played by the ministry of religious affairs through the directors in charge of zakat affairs. Here, the rules and guidelines related to monitoring and auditing are conducted by the ministry of religious affairs.”

Furthermore, based on this empirical study in 2018, before the Ministry of Religious Affairs issued Decree Number 733 in 2018 concerning Sharia audit guidelines, one year earlier in 2017 the Ministry had published "Technical Guidelines for General Supervision of Zakat Institutions in 2017" as "bridges" to promote guidelines sharia audit that will be applied at the Zakat Institution nationally.

Based on field studies conducted in three regions in Indonesia in 2018, the comparison between Aceh Province, West Nusa Tenggara Province, East Kalimantan Province, the results in the following table:

Table 1: Comparison Implementation of Sharia Audits In Aceh, West Nusa Tenggara And East Kalimantan 2018

Province	Receive the Technical Guidelines for Supervision 2017	Ministry of Religious Affairs (Region) socializes Guidelines	Sharia audit process from the Ministry (Region) to Baznas Province	Sharia audit and Supervision Report
Aceh	(√) done	(x) not complete	(x) not implemented	(x) not available
West Nusa Tenggara	(√) done	(x) not complete	(x) not implemented	(x) not available
East Kalimantan	(√) done	(√) done	(√) Implemented	(√) Available

Source: (Empirical study and direct observation of the author to Aceh, West Nusa Tenggara and East Kalimantan Province 2018, drawn by Author)

Based on the table above, it shows that East Kalimantan has implemented Sharia Audit since 2017 even before the regulation of the Ministry of Religious Affairs Decree

Concerning was legalized in December 2018. In view of The Ministry of Religious Affairs East Kalimantan Province, AniekPrasmeswati (2018) clarifie:
 “The Ministry of Religious Affairs of East Kalimantan has designed the Sharia Audit concept since 2016 but has not been able to give an opinion sharia, Furthermore in 2017 after the "Technical Guidelines for General Supervision of Zakat Institutions in 2017" the Ministry of Religious Affairs of East Kalimantan implements sharia audits to 11 Zakat management organizations, including Baznas Province, Baznas at the City / regency level and several Amil Zakat Institutions in the East Kalimantan region.”

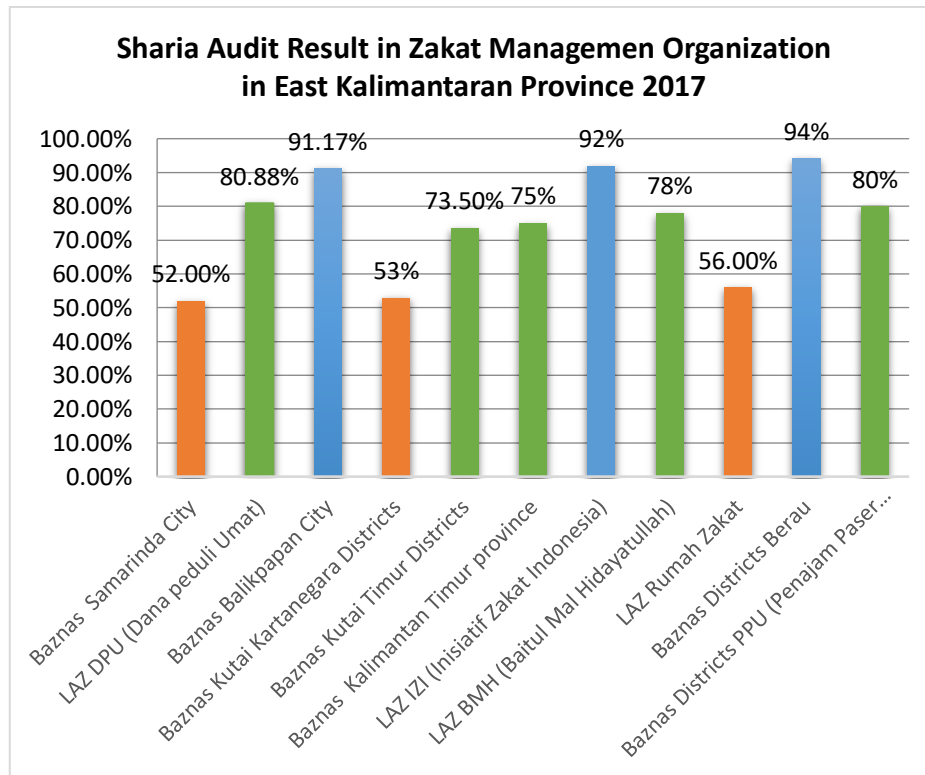


Figure 3: Sharia Audit Result in Zakat Management Organization in East Kalimantan Province 2017

Source: (Sharia Supervision Report On Zakat Management Organization 2017, Ministry of Religious Affairs East Kalimantan province, drawn by author)

The graph shows that there are diverse results between zakat institutions with one another. The chart also shows the Baznas District Berau achieved the highest score of sharia audit in the province of East Kalimantan. Therefore it received the title of opinion "in accordance with sharia". On the other hand, Baznas Kota Samarinda received the lowest audit score from 11 other institutions and did not get an opinion. (Ministry of Religious Affairs, 2017)

The sharia auditors AnikPrasmeswati (2018) explained that the sharia audit was carried out by involving elements of the Ministry and academics in the field of Zakat. Auditors' requirements are certified as "Sharia auditor" by the Indonesia Ministry of Religious Affairs. Furthermore, the Sharia Audit Implementation must be based on the appointment and letter of assignment from the local Office of the Ministry Of Religious Affairs. The audit process conducted by observation method, depth interview, document analysis and examination of institutional administration completeness”

Sharia audit material that must be prepared by the zakat institution is the strategic plan (Renstra), Annual project work plan, Operational Standards Procedures, Integrity Pact, Mustahik data, Muzakki data, Asset Data, Sharia Supervisor, Financial Audit

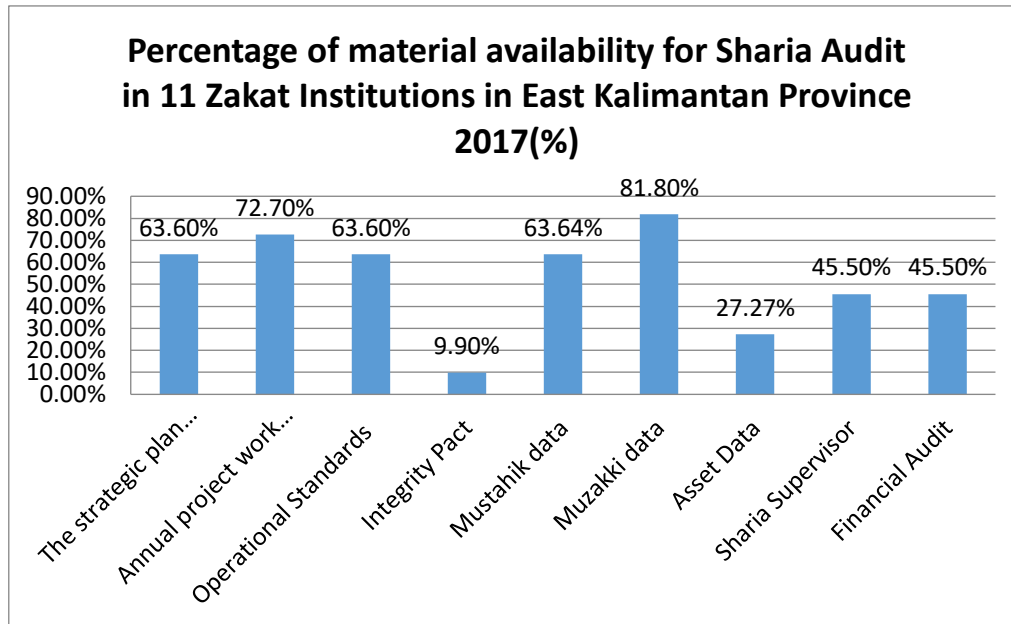


Figure 4: Percentage of material availability for Sharia Audit in 11 Zakat Institutions in East Kalimantan Province 2017(%)

Source: (Sharia Supervision Report On Zakat Management Organization 2017, Ministry of Religious Affairs East Kalimantan Province drawn by author)

The chart shows the inequality of sharia audit material in each zakat organization, for example, "integrity pact" is only 9.9%, meaning that no one zakat institution can provide an integrity pact that is quite feasible as an assessment for the auditor. Nevertheless, the process of guidance, supervision, sharia audits, and intensive improvements produce beneficial outputs and positive impacts in terms of the public trust to zakat management organization.

Year	Calculation of Zakat Collection	Calculation of Infaq and sedekah Collection	Quantity of Muzakki (individual)	Quantity of Muzakki (legal entity)
2016	2.760.357.725,33	825.378.827,00	1961	31
2017	10.040.515.497,54	987.889.985,83	2122	38
2018 (July)	7.584.942.981,69	644.826.582,00	2533	53

Table 2: Calculation of Zakat Collection from BAZNAS East Kalimantan Province 2018

Source: (Calculation of Zakat Collection from BAZNAS Award 2018 in East Kalimantan Province 2018, drawn by Author)

The table above, it indicate significant increases in the quantity of zakat collection, infaq, and the amount of muzaki both individuals and legal entities to zakat management institutions. Significant changes depart from 2016 which originally only ranged 2 trillion rupiahs rose to a peak of 10 trillion rupiahs in 2017 and in the half period of 2018 it have collected 7.5 trillion rupiahs in July 2018.

Based on direct studies, there are some fundamental issues that caused Sharia Audit cannot efficaciously implemented. Based on field findings explained as follows:

1. The Institutional capacity for conducted the sharia audit. The fact that not all provincial Ministry Of Religious Affairs in Indonesia capable to realize and apply the "Technical Guidelines for General Supervision of Zakat Institutions in 2017" and Decree Number 733 in 2018 concerning Sharia audit guidelines. Therefore, in practice not all of the Ministries of Religious affair (Kemenag) province able to conduct coaching, sharia audits, and supervision successfully (AniekPrasmeswati, 2018).
2. The problem of recruitment and preparation process for sharia auditors at the provincial level. The lack of policy and efforts for developing and increasing the number of sharia auditors become a reason why sharia audit cannot fully implement in several regions. Moreover, the problem of Auditor Inequality in interpreting and implementing sharia audits, this is an input note to the Ministry of Religious Affairs, to strengthen and increase the number of sharia auditors.
3. Institutional obstacles problems. In particular, institutional relations issues, when the sharia auditors assume that the position holders at Baznas represent scholars or Ulama, and zakat experts, on the other hand, sharia auditors from the Ministry of Religious Affairs just bureaucrats or civil servants who are authorized to Audit. Here, the position gap sometimes creates obstacles in the audit process. Sharia Audit is conducted not to review aspects of Fiqh only, but also the aspects of management and professionalism of the institution.
4. The most important output of sharia audits is the improvement of institutional governance based on auditor recommendations. The purpose of process improvement is to increase public trust and optimize the empowerment of zakat utilization. Therefore, the presence of the Sharia Auditors is highly expected by zakat institutions in the area. Audit results are a motivation for work for *Amil* and zakat institutions to improve performance, (AniekPrasmeswati, 2018)

Conclusion

This study aims to explain the framework of Sharia compliance in regulatory aspects and implementation analysis in zakat management organization in Indonesia. Therefore, this study uses juridical and empirical approach to find the effectiveness and legal issues related to the implementation of sharia audits.

The result shows the Sharia Compliance has a positive impact in encouraging and promoting good governance culture in zakat institutions. In a regulatory framework, the regulations regarding sharia compliance are legalized in December 2018 through the "Decree of the Ministry of Religious Affairs Number 733 in Sharia audit guidelines for reports on the implementation of zakat, infaq, charity and other religious social funds". Nevertheless practically, in 2017 each Ministry at the provincial level has received socializations and the instruments "Technical Guidelines for General Supervision of Zakat Institutions in 2017". Unfortunately, not all of Provincial Ministry of Religious Affairs capable to implement sharia audits accordance to the guidelines

East Kalimantan Province is one of the provinces that has implemented a comprehensive sharia audit. Based on the sharia audit that has been conducted, there are several very important things. First, that sharia audits are highly dependent on institutional capacity. Furthermore, related to the performance of the Ministry of Religious Affairs as the monitoring and supervision authority of zakat institutions. Second, the problem of recruitment and preparation process for sharia auditors at Ministry of Religious Affairs the provincial level. Third, the problems of institutional relations, the stakeholder's support give a positive impact to produce accurate audits. On the other hand, the benefits of implementing a sharia audit are proven to promote institutional governance and increasing public trust in Muzaki to the zakat management organization.

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In-dept Interview with Aniek Prasmeswati (Ministry Of Religious Affairs, East Kalimantan Province), 6 September 2018

In-dept Interview with Fachrul Ghazi (Baznas East Kalimantan Province), 7 September 2018

MUHAMMAD(S) AND PAUL ON JESUS: A COMPARATIVE STUDY OF TWO SACRED PILLARS

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Abstract: *This article has examined a conception of Jesus Christ for both Muslims and Christians in order to remove the fundamental theological barriers of believing in the oneness of God, the human nature, and the Lordship of Jesus in dialogues between religions. So, as its primary purpose, Jesus the Lord from Paul's point of view and Isa, the son of Maryam from Muhammad's(s) perspective will be compared through different methods like the spiritual interpretation of Joel S. Goldsmith, historical criticism, and feminist interpretation. In this vein, the research will implant the axial direction of the analysis of the Bible (and the Qur'an) with a monotheistic presupposition (worshipping only one God). Accordingly, it will have a parallel theological study of the identifications of Christ, first in Pauline Christology and then in Muhammad's(s) faith through the Qur'an. Moreover, to gaze at the one Creator from various perspectives, this research will look at the possibilities of mutual ideas in Pauline Christology and the Quranic views around the character of Jesus Christ. Moreover, through a feminist approach framed in the text of the Bible and the Qur'an, this research will have a look at the status of the Incarnated Christ after resurrection.*

Keywords: *Allah, Pauline Christology, Quranic studies, Isa the Messiah, Interpretation.*

Introduction:

In the first few centuries and despite the great sacrifice of salvation, Christianity was affected by unorthodox philosophies that were far from the ongoing traditional Christian faith. Thus, the image of the character and purposefulness of Christ changed to a mystery hiding behind rumours and notions of heresy.¹ By ignoring the salvation of the saviour, humanity turned away from God the creator. Consequently, it was as if God was asking one more time; "Adam, where are you?" (Gen. 3:9)². Though this time, it was not only a question for Christians and Jews as the only followers of His message, but also for all offspring of Adam through new dialogue and a new language. Thus, the Christian culture served the *Qur'ān* in picturing some of the narratives around the characteristics of *Isa, al-Masih* (Jesus Christ). Although in the Islamic tradition, the *Qur'ān* as the pure message of God is not a book of Muhammad(s), this article cannot fully rely on any other writings of the Prophet(s) for the sake of certainty. Thus, the article looks for a more accurate Christology by employing two different witnesses to find the most concurrent ideas between Muslims and Christians to serve as a foundation for theological peace. Following a chronological order, the study will look at the revelation of the Creator who was first revealed to Christians, as they believe in the human form of Jesus Christ through the New Testament. However, the new generation of believers will ask whether the Biblical character of Jesus Christ was indeed the same character who, about seven centuries later,

¹ Strobel 2016: 66-69.

² Slade 2014: 43.

Muhammad(s) has recited through the *Qur'an* as *Isa*, the son of Maryam, which is important and is a question that the article will attempt to answer.

Concerning methodology, in order to avoid the limitations of historical criticism and to be able to have a more profound gaze into the Biblical and *Quranic* expressions, the article will employ some approaches as parallel techniques with more abilities, like the 'Spiritual interpretation'; A method that focuses on the spiritual findings from reading between the lines. As *Goldsmith* says: "There is a vast difference between statements of truth and Truth itself. A statement of truth is what you declare; Truth itself is what is imparted to you from within your being. Statements of truth are read in books; Truth itself is what you discern between the lines".³ So, instead of more traditional methods (e.g. *Hadith and Sunnah*), this article will look at the Quran through the biblical and the Quranic lenses of interpretation. For example, in a spiritual interpretation, the sonship of Christ may be considered a "unique standing and intimate favour with God, and God's direct involvement in Jesus' redemptive work", instead of the expression of the nature of Christ.⁴ Accordingly, this research will have a parallel theological study of the identifications of Christ, first in Pauline Christology and then Muhammad's(s) faith through the *Qur'an*. As the main goal, the article will look for co-working backgrounds and mutual ideas in Pauline Christology and the *Quranic* perspectives of 'Isa, the son of Mary' and the barriers in dialogue. An alliance between religions in order to gaze at the one Creator from a wider angle of theological views, without ignoring the differences between Islam and Christianity which are almost self-evident.

Part One: Pauline Christology

The most important reason for questioning Paul and pursuing his viewpoints is not only the history of his writings or his efforts to develop the church as a public practice of Christian faith. The main reason is: "Paul was adamant, in referring to his conversion experience, that he truly had seen Jesus. He was aware, as appears in 1 Corinthians 15, that the other apostles had seen Jesus alive after his death in the 'ordinary' sequence of resurrection appearances, while he had had the same sighting of Jesus, but at a time when the others had ceased to see Him."⁵ Moreover, Paul is a fundamental character of the historical studies in the Christian faith, since he was possibly the first author in the history of Christianity.⁶

Not-Yet-Incarnated Christ

"5 Have this mind among yourselves, which is yours in Christ Jesus, 6 who, though he was in the form of God (*μορφῆ Θεοῦ*), did not count equality with God a thing to be grasped" ... Philippians 2:5-6 (ESV Strong's).

In 1927 Moule translated the word *morphê* as "the manifested being" instead of apparent shape.⁷ He was probably aware that the form of God for Paul was not the Word in the apparent shape of existence (including the flesh of Jesus), which is against the basics of monotheism. Nonetheless, Paul never rejected the Jewish monotheism which had roots in his educations and Jewish character.⁸

According to Genesis 33:10, an image of the 'form of God' for Jacob could be the likeness of the face of God in a vision.⁹ Also, 'the divine Image' in Exodus 33:18-23 for Moses (and

³ Goldsmith 2010: Location 339.

⁴ Hurtado 2005:104.

⁵ Wright 1997: 35.

⁶ Gamble 1997: 64-65.

⁷ Moule 1927: 94.

⁸ Ziesler 1983: 8.

⁹ (ESV Strong's): "Jacob said, 'No, please, if I have found favour in your sight, then accept my present from my hand. For I have seen your face, which is like seeing the face of God, and you have accepted me'."

Jews) could be the reflection of the “form of God”, not necessarily in shape, but in sound, (which also may be acceptable in the *Qur’an*), and His expression of the glory of God as a visible light, which Moses could see only from the cleft of the rock. In Paul’s horizon of knowledge, the image of God for Israelites from the Old Testament, was the essence of their identity as the followers of *Jehovah* and their hope for the future Israel.

Although fascinated by “the Image”, they ignored the essence of spirituality of the “form of God”, who was the truth behind the image. Likewise, studying the historical character of Israel, she could not remain faithful to God for long, without an accessible image; by crafting her own human-made ‘image of God’. That was why in the wilderness, “the glory of God appeared to Israelites in the cloud” to make them eyewitnesses and loyal in God’s presence in Israel as the nation of God.¹⁰ One would know Paul’s sense by bearing in mind the concept of “the form” of God, compared to the theme of “man in Our image”, and looking at the close ideas of the ‘image of God’ from the cosmic theology of Paul in Col.1:15-20, and Gen 1:26. Jesus Christ who has an image in Paul’s perception, was not only possessing the external shape of the incarnated being, but the essence of Lordship as well.^{11&12} However, can the Face of God come into vision and be experienced by human physical and mental capabilities (e.g. for Paul and Muhammad^(s))? How is it practically possible that this pre-existed form came into the visible world by the incarnated ‘male body’ of Christ? (e.g. as in Calvinist hermeneutics).¹³ Besides, the Face or Image of God is expected by human beings to be the exemplification of the abilities of the “form” of God. So, it could not be a powerless, and imaginary form of godlike idols. It would have to be a perfect, visible image of the glory and grace of God, reflecting the inner attributes of the divine being; including His goodness and holiness. Hence, considering Paul’s opinion, all of these items are being gathered together in the character of Jesus Christ.¹⁴ In Paul’s perspective, God whom he could always trust was only one God and not someone equal to Him, which could be the main reason for Paul as a devoted Jew, for grasping and deciding to follow “the Lordship” of Jesus the Lord.

Incarnated Christ

“...7 but emptied himself, by taking the form of a servant, being born in the likeness of men. 8 And being found in human form, he humbled himself by becoming obedient to the point of death, even death on a cross.” ... Philippians 2:7-8 (ESV Strong's).

Christ, who in the previous stage was in the form of God, emptied himself which can be read like; “made Himself void by His own actions, void of the manifestation and exercise of Deity”.¹⁵ Paul never told the hearers that what Christ emptied himself from, was deity or Lordship. But it is possible for the Lord to become empty of some of His attributes, abilities, or authorities that He had exercised before the incarnation. However, the Bible verifies that Jesus Christ used the authority of forgiveness of sins in his earthly life (Mat.9:1-8, Mark 2:1-

¹⁰ Exodus 16:10 (ESV Strong's): “And as soon as Aaron spoke to the whole congregation of the people of Israel, they looked toward the wilderness, and behold, the glory of the Lord appeared in the cloud”.

¹¹ Genesis 1:26, in Hebrew Bible WLC, “ וַיֹּאמֶר אֱלֹהִים בְּעֵשָׂה אָדָם בְּצִלְמֵנוּ כִדְמוּתֵנוּ ” and ESV Strong’s Bible: “Then God said: Let us make man in our image, after our likeness”. Strong’s Dictionary Definitions: God: h0430. אֱלֹהִים *’elôhîym*; plural of אֱלֹהִים *’elôhā*; rarely (shortened) אֱלֹהִים *’eloahh, el-o«-ah*’; gods in the ordinary sense; but specifically used (in the plural thus, especially with the article) of the supreme God; occasionally applied by way of deference to magistrates; and sometimes as a superlative: angels, x exceeding, God (gods)(-dess, -ly), x (very) great, judges, x mighty. Image: h6754. צֶלֶם *selem*; from an unused root meaning to shade; a phantom, i.e. (figuratively) illusion, resemblance; hence, a representative figure, especially an idol, likeness (of resemblance) mere, empty, image, semblance. Likelihood: h1823. דְּמוּת *ḏmūt*; from 1819; resemblance; concretely, model, shape; adverbially, like: fashion, like (-ness, as), manner, similitude.”

¹² Fee1995: 205.

¹³ Calvin 2012: Locations 435-436. “The form of God means here his majesty. For as a man is known by the appearance of his form, so the majesty, which shines forth in God, is his figure.”

¹⁴ Hurtado 2017: 415-416.

¹⁵ Moule 1927: 93.

12).¹⁶ Thus, the use of the phrase “emptied himself”, could not refer to a human or an incarnated form of Christ, but it is possible only for the One who possessed the authority of God (e.g. before the incarnation).¹⁷ Then, in Paul’s perspective, He was truly Lord and never emptied himself from His Godly will. That is why, whenever His will was upon something, He was using the authority of God, like forgiving sins, stilling the storm, the transfiguration on the mountain, or even walking on water, saying “I AM”.¹⁸ Could we put the Quranic account of giving the breath of life to the “clay bird” in the same category?

Therefore, from Paul’s perspective, Jesus was the incarnated and the eternal Word of God, “the perfect amen to God in the flesh”.¹⁹ He was the same heavenly being who *was* before creation, and while He was in the form of God, he stopped acting upon His deity because of His will.

Furthermore, Paul emphasises the pre-existence of Christ in the form of God which has made the actions of his self-humbling, crucifixion, and subsequent exaltation not a repeatable performance for other human beings.²⁰ In this standpoint, Paul uncovers the similarity of Christ to the human being in some respects and dissimilarity in others, like the sinfulness of the flesh (Rom8:3). A “similarity that lies with his full humanity: in his incarnation he was “like” in the sense of “the same as”.²¹ Thus, Jesus was a mixture of the weaknesses and strengths of an ordinary human. He humbled himself down to the obedience of a slave without exercising his Godly authorities and without relying on any human rights, and as a lamb of God put his life on the cross for the sake of others. In this respect, as much as the creation of the universe was the product and image of Christ’s will in his Lordship as the Creator; the crucifixion was perhaps an outcome or a reflection of His unlimited love in his incarnated humanity. His self-sacrifice was identical to the visible evidence of forgiveness for all, an embodiment of the message of the coming kingdom of God onto the earth, according to the Scriptures.²² That is why the incarnated Word of God in the form of a human body and even a male messenger of God, is able to save the believers. One may compare this character to the incarnated Word of God in the form of a holy book (e.g. the Qur’an or the Bible) that is capable of enlightening the way of salvation. Since the latter is not capable of being a sacrifice, even though She can possess the same essence of deity. That could be a reason that crucifixion and the death of Christ from Paul’s perspective were the ultimate purposes of the incarnation and nothing less than a “new life that results from Christ’s resurrection” (2Cor 5:14-15 and Rom 6:4-10).²³

Christ, After Incarnation

“...Therefore, God has highly exalted him and bestowed on him the name that is above every name, 10 so that at the name of Jesus every knee should bow, in heaven and on earth and under the earth, 11 and every tongue confess that Jesus Christ is Lord, to the glory of God the Father.” Philippians 2:9-11 (ESV Strong's).

In verse 9, Paul introduces the Lord matching the incarnated form of God, the One who is exalted, not only in his perfect humanity but also in His divinity.²⁴ Therefore, as E. H. Gifford mentions, God gives this character, Jesus, “a Name who is different and above all names, the personal name of God which has to be equal to, or exactly *Jehovah*”.²⁵ So, what, precisely, was

¹⁶ Strobel 2016:160.

¹⁷ Fee1995: 202.

¹⁸ Pitre 2016:122, 131, 126.

¹⁹ Torrance 2015: 64.

²⁰ Hurtado 2017: 359.

²¹ Fee1995: 213.

²² Akenson 2000: 43.

²³ Fee 2013: 223.

²⁴ Gifford 2018: Location 744.

²⁵ Gifford 2018: Location 752-756.

the “Name above all names”? Also, to what level has he been exalted and who is this Person now? Is this name a ‘new’ name or not? Since the names of Jesus; Jehovah, YAHWEH, Lord, or even ‘I AM’, were not ‘new’ to the Philippians who were the first addressees of Paul in this letter. So, one answer is that this name was not new and was already being used for calling Christ in the form of God before the existence or incarnation, then did God take off this name from His Lord and bestowed it back to him in his human and exalted form? And therefore, was it a special gift? The other suggestion is that this name was a ‘new’ identification; then what was this new name? Is this name hidden and there is no such new name in all of the Bible? Moreover, did God share His divine glory by bestowing His name to an earthly ‘human-Lord’ being? Isaiah the prophet puts in: “I am the Lord; that is my name; my glory I give to no other...” (*Isa. 42:8-ESV*).

On the other hand, the Christian conception of Jesus Christ as the Lord was not equal to believing in the flesh (even a holy flesh) or believing in the name of a human. Because being in an earthly flesh demands limitations, and the absolute authority of the Lord has no defect. Even Paul who knew Jesus as the Lord of love, affirms that he does not know whether Christ is still in a body or not (2Cor. 12:2), but he well knows that Christ has appeared in the third heaven and has shown himself in the presence of God on the Christians’ behalf (Heb. 9:24).

So apparently for Paul, Jesus Christ could not be only a created being but also the very Creator and a heavenly Person as well, who is the Lord in equality with God (Phil. 2:6). He is the Lord in the spiritual level of God and is ruling in heaven now. Then, the article should pursue another question; who was the Messiah for Muhammad(s) according to the Quran?

Part Two: The Qur’ān and Muhammad’s(s) Perspective

Some of the *Qurānic* verses confirm that Arabians were the first recipients for whom Muhammad(s) brought the message of the *Qur’an*: “And We have sent down this blessed book (the holy *Qur’an*). Follow it and be cautious in order that you receive mercy, lest you should say: ‘The book was sent down only to two parties before us; we are inattentive to their study’” (Q6:155-6).²⁶ Besides, the holy *Qur’ān* also asserts that it has been sent to end some disputes between Jews and Christians (*Ahl-al-kitab*: possessors of the books of God)²⁷ about the writings of Moses for example, Q4:46²⁸ and Q41:45.²⁹ In other words, one important reason for sending the *Qur’an* could be the fine-tuning of the faith of Christians and Jews (Q10:37).³⁰ Nevertheless, Muhammad’s(s) warnings through the *Qur’an* have been focused onto the tenants of a city in Arabia, *Mecca*, and the believers who were in a constant relationship with God.³¹ Thus, every nation other than the people of *Mecca* and after the Arabs of the Islamic era, need to translate and interpret the verses and the message of the *Qur’an* for themselves to obtain a beneficial revelation from those parts of this book which are not exclusively for seventh century’s Arabs in *Mecca*. Except, how?

Recourses of interpretation

The contemporary western translations of the *Qur’an* are mostly reflections of the Islamic hermeneutics, not necessarily Muhammad’s(s) original linguistic message; “Every new *Qur’an*’s translation has its explanation and justification for its appearance. It tries to position itself as

²⁶ Pars Qur’ān (2018). Sura 6, Translation Qarib. Retrieved from <http://www.parsQuran.com/data/show.php?sura=6&ayat=155&user=eng&lang=eng>.

²⁷ Muhibbu-Din 2000: 111.

²⁸ Islam Awakened, (2018). Q5:13, Q5:41, and Q2:75. Retrieved from <http://islamawakened.com/Quran/4/46/default.htm>

²⁹ Islam Awakened, (2018). Literal word by word. Retrieved from <https://www.islamawakened.com/Quran/41/45/default.htm>

³⁰ Islam Awakened, (2018). Yusuf Ali original translation. Retrieved from <https://www.islamawakened.com/quran/10/37/default.htm>

³¹ Islam Awakened (2018). Literal word by word. Retrieved from <https://www.islamawakened.com/quran/6/92/default.htm>

the fulfilment of what the Source Language, Arabic actually meant to express.”³² So, for opening the scholarly minds, the article will use the literal, word by word translation as the raw material of interpretation. However, the hermeneutics will rely on other *Quranic* verses for explaining each verse or single word, rather than subscribing to the mere interpretations of some admired translators or interpreters.

In the Islamic faith, the leading device for the interpretation of the *Qur'an*, apart from the *Qur'an* itself is the *hadith*. The word *hadith* means ‘tale’ and in Islamic studies, these are the compilation of orally broadcasted stories and some historical information in written form, coming from those who would narrate the Messenger(s).³³ However, there is a *hadith* which quotes Muhammad(s) as saying: “The most beautiful *hadith* is the book of *Allah*; blessed is he whose heart is adorned therewith by *Allah*.”³⁴ So, if the reliability of the *hadith* is usually under debate as Abdullah Saeed puts it,³⁵ why do the scholars not turn back to use the books of God which are confirmed by the *Qur'an*? In other words, why do the Muslim transcribers not usually use the Christian scriptures alongside other *Quranic* verses as the references for the interpretation of a given verse in the *Qur'an*? (the reason is to be clear in the following section of Abrogation and *tahrif*). While, as *Emran El-Badawi* asserts, even the verses and the words of the *Qur'an* were originally influenced by the Bible.³⁶ However, for most contemporary Islamic commentators, the Bible is not a reliable resource, even for introducing Jesus, ‘*Isa, the son of Mariam*’ which is the subject of the Bible.

Trust Allah and the Word of God

The *Qur'an* upholds that God is fully capable of saving and protecting His words, no matter when or where; even Satan could not change His words (Q22:52): ³⁷ “Never sent We a messenger or a prophet before thee but when He recited (the message) Satan proposed (opposition) in respect of that which he recited thereof. But *Allah* abolisheth that which Satan proposeth. Then *Allah* establisheth His revelations. *Allah* is Knower, Wise”. Even though this verse probably refers to one occasion of inspiration to the Prophet(s) (*wahy*), the protection which is from God and comes from His love, can never be ceased. Likewise, in Q5:48a *Allah* proclaims that His Scriptures are protected writings and the *Qur'an* is their protector, and Muhammad(s) must judge Jews and Christians by those writings: “And unto thee have We revealed the Scripture with the truth, confirming whatever Scripture was before it, and a watcher over it. ...”³⁸ The *Qur'an* also says: “And (has been) fulfilled (the) word (of) your Lord (in) truth and justice. No one can change His words, and He (is) the All-Hearer, the All-Knower” (Q6: 115).³⁹ Besides, Q6:34 and 10:64 also declare that God is capable of keeping his words safe from any alteration or distortion:⁴⁰ “Rejected were the messengers before thee: with patience and constancy they bore their rejection and their wrongs until Our aid did reach them: there is none that can alter the words (and decrees) of *Allah*. Already hast thou received some

³² Halimah, Ahmad Mustafa (2018). Institute of Education Sciences. *Translation of the Holy Quran: A Call for Standardization*. Retrieved from <https://eric.ed.gov/?id=EJ1128456> & <http://files.eric.ed.gov/fulltext/EJ1128456.pdf>

³³ Shah, ed. 2010: 57.

³⁴ Ibid.

³⁵ Saeed 2014: 75.

³⁶ El-Badawi 2014:7-8. “Of the four canonical Gospels, I will argue that due to its popularity in the late antique world and its emphasis on a prophetic and apocalyptic worldview, the Gospel of Matthew became somewhat more diffused in the *Qur'an*’s milieu via the participation of Arabic speaking Christians in the sphere of Arabian oral tradition.”

³⁷ Pars Qur’an (2018). Sura 22: Al-Hajj (The Pilgrimage) 52, Juz’ 17 - Translation *Pickthall*. Retrieved from <http://www.parsQuran.com/data/show.php?sura=22&ayat=52&user=eng&lang=eng&tran=3>

³⁸ Pars Qur’an (2018). Sura 5: Al-Maeda (The Table), 48 - Juz’ 6. Retrieved from <http://www.parsQuran.com/data/showall.php?sura=5&ayat=48&user=eng&lang=eng>

³⁹ Islam Awakened (2018) Word by word literal translation. Retrieved from, <https://www.islamawakened.com/Quran/6/115/default.htm>

⁴⁰ Sookhdeo, 2013: 180.

account of those messengers” (Q6:34).⁴¹ So, the Scriptures, including the Old and New Testaments, were not only confirmed by the *Qur'an* but also are known as the Word of God which already were fully protected. However, the *Qur'an's* condemnation came upon the “rebel” Jews and Christians in that time, not upon the holy Scriptures: “Say, "O People (of) the book! Do you resent us except that we believe in *Allah* and what has been revealed to us and what was revealed before, and that most of you (are) defiantly disobedient?”⁴²

Another reason by which the *Qur'an* proves the trustworthiness of the Bible in the seventh century, appears in Q5:47; “And let judge (the) People (of) the Injeel by what Allah has revealed in it. And whoever (does) not judge by what Allah revealed then those [they] (are) the defiantly disobedient.”⁴³ Also, in Q2:91, the *Qur'an* rebukes the hypocrisy of the Jews who failed in obeying their Scriptures, and killing God’s prophets.⁴⁴ So, the Bible from the *Quran's* perspective is not only trustworthy but also is a necessary practical instruction for the believers. *Allah* does not recommend another book to be used by Muhammad(s) to judge Christians except the Bible which was accessible in the seventh century.

In addition to all these reasons, the *Qur'an* confirms the Bible by some more verses. In six verses it says that the *Qur'an* approves “the book which is with the Christians” (2:101, 2:89, 3:8, 2:91, 4:47, 2:41). Seven times it says that the *Qur'an* approves and authorises the book which was before the *Qur'an* and was accessible by the Muslims and the prophet(s) (6:92, 5:46, 2:97, 46:30, 35:31, 3:3, 3:50), and on one occasion it says that the *Qur'an* certifies the Scriptures which came earlier, and the *Qur'an* is a guardian of the ‘divine original book’, perhaps including the Bible which has come before (Q5:48).⁴⁵ Also, in Q46:12,⁴⁶ the *Qur'an* has been introduced as the Arabic version of Moses’ scripture; so at least sixteen times the *Qur'an* confirms the Bible which we use today as a full recommendable resource. Summing up, the best view that Muslim scholars bring is that the holy book of the *Qur'an* is “an exact copy of the heavenly, uncreated original” word of God.⁴⁷ Thus, to know and to interpret the *Qur'an*, the Biblical background knowledge as another perspective of the original divine book, seems to be essential for understanding and to have a reasonable interpretation of the *Qur'an*. Indeed, a believer in the *Qur'an* as the last commandment of *Allah*, cannot look away ignoring the Bible.

Abrogation and distortion (tahrif):

Another concern in contemporary Islamic world toward the Bible, is the abrogation of the *Qur'ānic* verses which confirm the Bible: “None of Our revelations do We abrogate or cause to be forgotten, but We substitute something better or similar: Knowest thou not that God Hath power over all things?”⁴⁸ The question arises here though: are there any other verses to abrogate all the verses that have already been mentioned, for example Q2:4?⁴⁹ The author could not find any. However, the act of the distortion (*tahrif*) of the words of God by some Jews, (which at least in four occasions has been mentioned in the *Qur'an*: Q4:46, Q5:41, Q5:13, Q2:75), has traditionally been used to convince the Islamic world to believe in the falseness of the Scriptures. These verses are clearly notifying the hearer that a specific group of Jews, who

⁴¹ Pars Quran(2018) Sura 6: Al-Anaam (Cattle) - Juz' 7 - Translation Qarib. Retrieved from <http://www.parsQuran.com/data/show.php?sura=6&ayat=34&user=far&lang=eng&tran=4>

⁴² Pars Quran(2018). Sura 5: Al-Maeda (The Table), 59 - Juz'6. Retrieved from <http://www.parsQuran.com/data/showall.php?sura=5&ayat=59&user=far&lang=eng>

⁴³ Islam Awakened (2018) Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/5/47/default.htm>

⁴⁴ Islam Awakened (2018) Word by word literal translation. Retrieved from <http://islamawakened.com/Quran/2/91/default.htm>

⁴⁵ Pars Quran(2018). Retrieved from <http://www.parsQuran.com/data/showall.php?sura=5&ayat=%DB%B4%DB%B8&user=far&lang=eng>

⁴⁶ Pars Qur'an(2018). Retrieved from <http://www.parsQuran.com/data/showall.php?sura=46&ayat=12&user=far&lang=eng>

⁴⁷ Sookhdeo, 2013: 6.

⁴⁸ Islam Awakened (2018). Yusuf Ali original translation. Retrieved from <https://www.islamawakened.com/Quran/2/106/default.htm>

⁴⁹ Islam Awakened (2018). Word by word literal translation. Retrieved from, <https://www.islamawakened.com/quran/2/4/default.htm>

through vocal expressions had distorted the message of the Scriptures and are not connected to any change in the text of the Bible itself. For example, the *Qur'an* says in Q4:46: "Of those who are Jews, they distort the words from their places, and they say, "We hear[d] and we disobey[ed]"..."⁵⁰ or Q2:75: "...a party of them, (who used to) hear (the) words (of) *Allah*, then they distort it from after they understood it, ..." ⁵¹ They say they heard certain things, but it does not mean that the message is what they claim they heard. So, it seems that these verses do not confirm that the text of the books before the *Qur'an* have been changed. Mostly accusations in this case, seem to be from narratives against the biblical text which are not clearly claimed by the Prophet(s) or in agreement with the *Qur'an*. Moreover, these narratives are not peaceful or encouraging Muslim and Christian believers to love each other and be friends for following One God. Additionally, if some Jews could change the word of God, then God should not be capable of saving His words, so, how could we trust in this god? Therefore, all the believers may continue and trust the words of the Bible and the *Qur'an* as confirmed messages of all the Prophets of God. So, what is the reliable message of Muhammad(s) about the character of *al-Masih*?

Incarnated being

Tawhid is the doctrine of the oneness of God, the core idea of the *Quran's* Surah 112:

*"Say, "He (is) Allah, the One. Allah, the Eternal, the Absolute. Not He begets and not He is begotten. And not is for Him equivalent any [one]."*⁵²

The most controversial word in this Surah can be "*samad*" (which here is translated as Eternal-Absolute) which in its Syriac root (*s-m-d*), stemming from the older Semitic root (*d-m-d*), and has the sense of "to bind (together)" ⁵³ and in the new *Qur'an* studies has been used to explain the unique God in essence who works in different ways (or in the Christian view, Persons). Moreover, the idea of this verse has not only questioned the position of the 'Son of God' as an accepted concept in Christianity, but also has caused some ambiguities in the history of Islamic theology which are related to the nature of the *Qur'an* as the words of God. A historical argument which seeks to answer the question of: is the *Qur'an* the eternal Word or God or is it created by *Allah*? (A comparable notion to the elements of the sonship of Christ to God).

Most of the Muslims believe in the uncreated-ness of the *Qur'an* which is free from any human influences, meaning that the *Qur'an* has a heavenly nature that was not created.⁵⁴ Also, the *Qur'an* Herself declares (Q6:92) that Her message primarily has come (or may be incarnated) in the form of words, for the Arabs in *Mecca* (from the last chapter). Thus, the revelation of the *Qur'an* should include a non-material heavenly nature in an unwavering form and shape for communicating with an exclusive community. However, the essence of deity and holiness usually is not detectable for all the readers and may be accessible only to those who have faith in the eternal Word of God in a spiritual level close to God. A reality which is slightly similar to understanding Jesus' eternal Lordship behind his humanity. So, while Muhammad(s) was speaking the first verses of the *Qur'an*; the Prophet(s) could fathom the divine essence, accompanied by the huge spiritual weight of the divinity of the message (like the situation of a spiritual contemplation and praying in the presence of the divine being). The *Qur'an* was a

⁵⁰ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/4/46/default.htm>

⁵¹ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/2/75/default.htm>

⁵² Islam Awakened (2018). Quran Index. Retrieved from, <https://www.islamawakened.com/Quran/112/2/>

⁵³ Beck, 2018: 80-81.

⁵⁴ Sookhdeo, 2013:145.

revelation of God's Word in his heart (Q94:1).⁵⁵ Through this revelation, God was changing the hearts of believers and was working through the new Muslim communities to bind humanity with God's love. In this way, the revelation of the verses of the *Qur'an* on the Prophet's(s) mouth, could be the incarnated heavenly Word of God. Thus, the essence of the *Qur'an* could be the message of the Spirit of God which had become accessible in the form of the 'Arabic language', as a vocal message (which technically was a new-born language in its time).⁵⁶ As Christians also believe, bringing anything into creation and life, is only possible by God.

To have a full perspective of the character of God, believers may look back toward the way that the *Qur'an* came down from heaven. As the *Qur'an* reveals, Gabriel the angel, has a significant role in sending the message to the heart of Muhammad(s).⁵⁷ Also, the scholars agreed that the *Qur'an* at the first step, was revealed by the archangel Gabriel.^{58&59} But, what does the *Qur'an* say about the sender of the verses to the heart of Muhammad(s)? Was he only the angel, or Lord God, or both, or another heavenly being?⁶⁰ According to Q97:1-3, the *Qur'an* was being disclosed and descended onto the heart of Muhammad(s) in one night; "Indeed, We revealed it in (the) Night (of) Power (*laylat-al ghadr*). The night which is better than a thousand months".⁶¹ But how?

Considering the history of Islam, and the declarations of the *Qur'an*, one may discover that the *Qur'an* was revealed to the messenger in two separate phases. In the first phase, in the cave of *Hira*, Muhammad(s) was only introduced to the revelation of the Word of God by Gabriel. Within the next 23 years, he also received instructions and teachings to convey onto his contemporary listeners. In the second phase, the Quran was inspired through a revelation as a 'whole concept', but it was only a part of a complete heavenly knowledge that was descended to the heart of Muhammad(s) in the "Night of Power" (*laylat-al ghadr*). Moreover, the term 'heavenly knowledge' that I used here, is equal to the "Mother of the book", and is better understood through the *Quran's* vocabulary in Q43:4: "And indeed, it (is) in (the) Mother (of) the book with Us, surely exalted, full of wisdom.".⁶² So, the Quran, whose source is the unlimited knowledge and wisdom of God, was sent in accordance with the knowledge and spiritual level of its listeners, but who is the sender of the *Qur'an*? The *Qur'an* itself says that the sender of the message was all-wise and all-knowing, it means God:

وَإِنَّكَ لَتَلْقَىٰ الْقُرْآنَ مِنْ لَدُنْ حَكِيمٍ عَلِيمٍ

"And indeed, you surely, receive the *Qur'an* from [near] the All-Wise, the All-Knower."⁶³ In a textual study, there are two nouns and one adjective in this verse: "*ladun*"(from near): genitive noun, "*Hakimin*"(All-Wise): genitive masculine singular indefinite noun, and "*Alimin*" (All-Knower): genitive masculine singular indefinite adjective.⁶⁴ Thus, the verse tells us that the *Qur'an* was influenced by someone whose name would come after the word '*min*'(from), to answer the question of: 'from whom?'; "*min 'ladun' ...*". The noun *ladun* (near)

⁵⁵ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/94/1/default.htm> "Have not We expanded for you your breast?"

⁵⁶ Reynolds, ed.2008: 95.

⁵⁷ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/2/97/default.htm>

⁵⁸ Patrick Sookhdeo,150

⁵⁹ Armando Salvatore, ed., *The Wiley Blackwell History of Islam*, Wiley Blackwell Histories of Religion (Hoboken, NJ: Wiley-Blackwell, 2018), 99-100.

⁶⁰ This research ignored deliberately the phrases that is being used often to describe Jesus, like "the Son of God" or "the King of Kings", only because of limitation in the word's count.

⁶¹ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/97/3/>

⁶² Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/43/4/default.htm>

⁶³ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/27/6/default.htm> ,

⁶⁴ The Quranic Arabic Corpus (2018). Retrieved from [http://corpus.Quran.com/wordbyword.jsp?chapter=27&verse=6#\(27:6:1\)](http://corpus.Quran.com/wordbyword.jsp?chapter=27&verse=6#(27:6:1))

do not exist if there were not two things. Then, it can be “the Quran (before incarnation), or the Word of God”, that is close to God (not physical, but in level of spirituality and authority). So, why does this heavenly being, have to be a person? Because if She is not a person, to be ‘something near to Her’, is potentially and practically impossible. Another well-defined concept here is: the sender of the *Qur’an* truly knows everything (Wise) and should be referred to as Lord.⁶⁵ Furthermore, who could have sent all the *Qur’an* in one night?⁶⁶ As a helpful clue, Surah ‘the Star’ Q53:1-11 discloses the particular way of the revelation of the *Qur’an*:

“By the star when it goes down, not has strayed your companion and not has he erred, and not he speaks from the desire. Not it (is) except a revelation revealed, has taught him the (one) mighty (in) power, possessor of soundness. And he rose, while he (was) in the horizon - the highest. Then he approached and came down and was (at) a distance (of) two bow-(lengths) or nearer. So, he revealed to His slave what he revealed. Not lied the heart what it saw.”⁶⁷

The first verses of the Surah explain the mechanism of revealing the *Qur’an* to the Prophet(s). Although, in verses 9 and 10: “the one who came down from the highest and approached Muhammad(s), has revealed the *Qur’an* to His slave”. But respectfully, whose slave is the Prophet(s)? Surely God the one who is in the highest place. So, is Gabriel at the same level as God in the highest? Of course not.

Still, considering the concept of the “Mother of the book with Us” (a heavenly being), who is the “exalted and full of wisdom”? Is he an Angel, a messenger, or God Himself? If the verses of the Surah *an-Najam* are pointing at God, is it possible for God to come down?! Considering the heavenly nature of the *Qur’an* as the incarnated Word, and an eternal being which is a revelation of *Allah*, this holy book is a form of expression and manifestation of God’s essence.

manifestation of love: The Rope of Allah

The *Qur’an* suggests gathering around a ‘rope’ which will guide the believers toward God: “And hold firmly to (the) rope (of) *Allah* all together and (do) not be divided. And remember (the) Favour (of) *Allah* on you when you were enemies then He made friendship between your hearts then you became by His Favour brothers....” (Q3:103).⁶⁸ This verse is comparable to John 14:6-7 (ESV Strong’s): “... “I am the way, and the truth, and the life. No one comes to the Father except through me.”

So, what is ‘the rope’ of *Allah*? The rope or way that can guide the believers, comes from *Allah* (rope of *Allah*), but how do the believers ensure that this rope or way is also accessible by human beings and they can take it? The *Qur’an* has another explanation which makes it clear in some later verses: (Q3:112); “Struck on them [the rebel people of the book] the humiliation wherever they are found except with a rope from Allah and a rope from the people. And they incurred wrath from Allah and struck on them the poverty...” the author believes that these two verses are mentioning the act of saving the believers of God and are pushing the idea that the human being by nature, demands to be saved.

Considering Q3:103-112, this significant metaphoric and leading connection, the “Rope”, saves all the Muslims and *ahl-al-kitab* (the People of the book). But, does not only connect and belong to *Allah*, but is also a “Rope” of human beings; the Rope which (or ‘who’) does exist among the community of believers and which people could grasp and be safe from the wrath of God, by the love of God; even Christians. This Rope has two ends in two natures, divine and created. Does this mean that the Rope is only a metaphor of the Qur’ān between Muslims? Or

⁶⁵ The Quranic Arabic Corpus (2018). Retrieved from [http://corpus.Quran.com/QuRANDictionary.jsp?q=ldn#\(27:6:5\)](http://corpus.Quran.com/QuRANDictionary.jsp?q=ldn#(27:6:5)). Study the Arabic implications of some words like the word “*ladun*” which has occurred 18 times in the Quran, is too long to be fit in this research in all occasions.

⁶⁶ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/97/1/default.htm>

⁶⁷ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/53/10/>

⁶⁸ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/3/103/default.htm>

also referring to the Word of God in its Christian concept? In any case, the Rope can be a theological metaphor and the spiritual reading of the incarnation that may be acceptable for Muslims as much as Christians.

Qur'ānic Christology:

Then let us ask again; who is *Isa*, the son of Maryam? Is he a person who is the Word of God and a Spirit “proceeding” from God at the same time, as Q4:171 and Q3:45 asserted? Could we also acknowledge him as an eternal being like the *Qur'an*? They can be ‘two forms’ of God’s Word incarnated, and not created. The person of *Isa* could be a revelation of the Word of God who had already been gifted to Jews six centuries earlier, rather than a mere created messenger. Indeed the ideas of ‘the Word of God in the heart of Muhammad(s)’ and ‘the Word of God in the body of Mary’ are alike (Consider the approach of Dr Axel M. Takács in his fascinating *Qur'anic studies*).⁶⁹

This article considers Q4:171 to be precise about the spiritual level of *Isa*, the son of Maryam from the Quran’s perspective. In a contemporary online translation of this verse by “*Imam Mufti*” and “the *Quran’s Arabic Corpus*” websites, Jesus is the Word and the Spirit of God:

"إِنَّمَا الْمَسِيحُ عِيسَى ابْنُ مَرْيَمَ رَسُولُ اللَّهِ وَكَلِمَتُهُ أَلْفَاها إِلَى مَرْيَمَ وَرُوحٌ مِنْهُ"

“*Inna ma*
 “*al-maseehu ibnu maryam*
rasul-Allahi
wa kalimatuhu
Alqaha ilaa maryama
wa Rooh-hunn minhu”

Only”⁷⁰ (Nothing but)
 “The Messiah, son of Mary
 is the Messenger of *Allah*
 and His Word.
 which He bestowed/conveyed on Mary
 and a Spirit proceeding from Him.”⁷¹

In this verse, the *Qur'an* does not claim that *Isa* has been created, but illuminates the existence of the Spirit of God and the Word of God, in addition to *Isa*’s position as a human and a messenger, in this Quranic character.⁷²In another approach, the Spirit which has been breathed into Mary was not a created spirit but the Spirit of the Creator: Q66:12; “And Maryam, (the) daughter (of) *Imran* who guarded her chastity, so We breathed into it [her] of Our Spirit. And she believed (in the) Words (of) her Lord and His Books, and she was of the devoutly obedient.”⁷³ So, where exactly is the “Our Spirit” that had been breathed into Maryam? Did She vanish?! What is more, if *Isa* was not created, who was he during his earthly life?

Heavenly Incarnated Being

The Biblical notion of Trinity developed enough to shift the dominant Jewish monotheistic paradigm in favour of the Christian faith among the South Arabians in the seventh century. Christianity evolved by employing the three different images and picturing the three functional persons in a solitary ‘single essence of God’. From those figures, one name was often used by Jews and Christians as God: the name of *Rahmanan* who for early Christians was the “Lord of

⁶⁹ Takacs, 2013: 220–43.

⁷⁰ The Quranic Arabic Corpus (2018). Retrieved from [http://corpus.Quran.com/wordbyword.jsp?chapter=4&verse=171#\(4:171:1\)](http://corpus.Quran.com/wordbyword.jsp?chapter=4&verse=171#(4:171:1)) “accusative particle *Inna*, and preventive particle *ma* (كافه و مكفوفه)

⁷¹ Imam Mufti (2018) The Quran on Jesus Birth. Retrieved from <http://imammufti.com/the-Quran-jesus-birth/>

⁷² Islam Awakened (2018). Word by word literal translation. Retrieved from <http://islamawakened.com/Quran/4/171/default.htm> A Messenger of Allah and His word which He conveyed to Maryam and a spirit from Him.

⁷³ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/66/12/default.htm>

the Heaven (and Earth).⁷⁴ As an archaeological piece of evidence, one engraving written by *Abraha*, the Ethiopian Christian king of Yemen, began with: “with the help of *Rahmanan* and his Christ and the holy Spirit.”⁷⁵ In *Abraha*’s reflection, *Rahmanan* was an expression of the divine character of the heavenly Father. In the Jewish understanding, this name was considered as YHWH God, the one who was not different to Christ for Paul.⁷⁶ So, when the *Qur’an* re-uses the name of *al-Rahman*, it makes more supportive motivations for the monotheistic young minds of the Arabians (at least in the South Arabian regions) to worship the character of God the creator and “the Lord of Heavens and Earth.”⁷⁷ However, The *Qur’an* calls on God most often by the name of *Allah* which is “the personal name of the One true God”.⁷⁸ In the same vein, the names that the *Qur’an* uses for calling God, had origins in the minds and souls of the first Arabian listeners, one probable reason for Christians and Muslims to be very gregarious for about two more centuries after the rise of Islam.⁷⁹ Hence, the invitation of the *Qur’an* to believe in *Allah* was naturally, not a summon for accepting a new religion or believing in a ‘New’ God. The *Qur’an* did not invent another god for Her listeners; She only specified a personal (but familiar) name to point at a single invisible God in heaven, avoiding any confusion for believers with numerous visible earthly Arabic idols. But who is the character of *Rahmanan*? How correct is the way in which *Abraha* knew this character?

*Al- Rahman, She is God*⁸⁰

Turning back to the concept of “the Mother of the book”, this divine character is full of wisdom, and Her perfection makes Her ‘the Mother’ (in the sense of uniqueness). Thus, to find the mutual understanding for Muslims and Christians, let us comprehend this character with the metaphor of “Lady Wisdom” from Proverbs 8:22-31. A Mother who, through Muhammad’s(s) (and the *Quran*’s) point of view, gives (spiritual) birth to the incarnated Word of God, which for Muslims is “the *Qur’an*” (as was discussed earlier). A metaphoric character who was still working and flowing down in the seventh century to fill up the human being through love.⁸¹ So, one may ask is that why the Word of God is the most exalted and very close to the concept of the ‘Mother of the book’ in the *Qur’an*? Since the creation was impossible without the Word of “BE” in the first place: “Only Our Word to a thing when We intend it (is) that We say to it, “Be” and it is.” (Q16:40)⁸² (Also, Q2:117, Q36:82, Q40:68, Q3:59, Q19:35 and more). Besides, this character who appears to be the ‘Word of God’ and is close to the concept of the ‘Mother of the book’ is humble enough to come down from the highest place to tell a supportive message to the human being (e.g. to Muhammad(s), as this article already suggested in the Surah of *al-Najm*); Like a worrying mother in heaven. So, another character in the Quran is very close to the Word and Mother; the Most Gracious.

The *Qur’an* introduces the divine character of God of forgiveness (who is also another Name of God) by the name of “*al-Rahman*”, a name that can be found at the beginning of (almost)

⁷⁴ Nebes 2011:37. “The occurrences of *rahmana* in the Aramaic Bible in Ex 34:6, Ps 111:4, and 2Chr 30:9, where it is used in place of Hebrew *raham*, correspond to the use of *mrahmana*, *mrahman* and *rahmtan* in the Pshitta” (Pshitta: the standard version of the Bible in the Syriac tradition).

⁷⁵ Nebes 2011: 37-38.

⁷⁶ Hurtado 2017: 553.

⁷⁷ Nebes 2011: 36.

⁷⁸ Islamicity.org, (2018). Allah (God). Retrieved from <http://www.Allah.org/>

⁷⁹ Carter 2008: 105-106.

⁸⁰ In this part, God or Allah are referred to as She, not because God is female, but because of reminding a theological view that the author believed and in which, God has no gender or sex.

⁸¹ Probably because, after finishing the work of the “great sacrifice” in the world, to forgive the sinners, this character ascended back to the original position in the highest, but still capable of coming down to give instructions to human. This topic is too great to be considered in this research, but too long and unfortunately not possible to take part in this argument. But, Christ in Christian view can be the one who appears in the *Qur’an* by the concept of the “great sacrifice” in verse; “*by the great sacrifice... bithibhin AAatheem*” in Q37:107.

Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/37/107/default.htm>

⁸² Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/quran/16/40/default.htm>

all the *Surahs* of the *Qur'an*. *Al-Rahman* (the Most Gracious) in Q20:109 embodies a character of a just, and divine judge who listens, chooses, and grants permission. However, because of the historical male-dominated views, the *Qur'an* refers to this character as a male (probably to be more familiar for the first listeners):

“(On) that Day not will benefit the intercession except (to) whom has given permission [to him] the Most Gracious, and He has accepted for him a word.”⁸³ The character who was known for Christians before Islam as the “Lord of the Heavens and the Earth” by the name of *Rahmanan*, and in the *Qur'an*: “Lord (of) the heavens and the earth and whatever (is) between both of them, the Most Gracious, not they have power from Him (to) address” (Q78:37).⁸⁴ “*The Most Gracious*” is the character in whose presence the angels and heavenly beings will stand, and no one will speak without His permission; “(The) Day will stand the Spirit and the Angels (in) rows, not they will speak except (one) who – permits [for] him the Most Gracious, and he (will) say (what is) correct” (Q78:38).⁸⁵ Because He (or She) is the All-Knower, apart from those who have a covenant with the Most Gracious or *al-Rahman*, there is no intercession or forgiveness of sins: “Not they will have the power (of) the intercession except (he) who has taken from the Most Gracious a covenant” (Q19:87).⁸⁶ To confess ones’ faith, a covenant with the King or the Caliph is made through the act of hand clasp, (*Ahd*’ which in physical aspects come by *Bay’a*’ in the Arabic historical culture). In this situation one would have to accept the conditions and make a contract which also needed to be confirmed by a handclasp.⁸⁷ But, which covenant?

Believers can ask this divine Person their questions, because the “Most Merciful” always has a relationship with them and the great wisdom that is behind the creation is *al-Rahman*; “The One Who created the heavens and the earth and whatever (is) between them in six periods, then He established Himself over the Throne - the Most Gracious, so ask Him (as He is) All-Aware” (Q25:59).⁸⁸ However, how would one ask, if She was not respected as a Person (is God a person or just a divine being without personal traits)?

Al-Rahman (the Merciful and the Most Gracious) can be a comprehensible and even accessible character, full of mercy and love of God, a relatable divine being who comes down to visit Her creation, since there is no way to be merciful, without having a relationship with the creation.⁸⁹ Like an incarnated divine Mother in heaven. Is this Mother also the Word of God in a new heavenly body? Is *al-Rahman*, the “new Name” that St. Paul did not know and Christians cannot find in the Bible?

Conclusion

Summing up the interpretations of Philippians 2:5-11, to approach Paul’s understanding of Christ, this article suggests that Paul worships Jesus Christ only as the heavenly person of Lord; the one who was the reflection of the Creator in designing everything. Nevertheless, Paul knows Jesus Christ as the manifestation of God, the incarnated being who took the form of a servant while establishing his kingdom of heaven, and as the exalted Lord with a new Name and essence of the one God as revealed to him. Paul’s Jewish monotheism is always supporting his theology and he looks at Jesus as the King of Kings and Yahweh in the flesh. Thus, for

⁸³ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/20/109/default.htm>

⁸⁴ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/78/37/default.htm>
 “(From) the Lord of the heavens and the earth, and all between, (God) Most Gracious: None shall have power to argue with Him.” (*Yusuf Ali* translation)

⁸⁵ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/78/38/>

⁸⁶ Islam Awakened (2018). Word by word literal translation. Retrieved from, <https://www.islamawakened.com/Quran/19/87/default.htm>

⁸⁷ Marsham 2009: 57. “In the Quranic *bay’a* we have a ritual that combines ancient Arabian ideas of covenant before a patron deity, confirmed by a handclasp, with genetically related ideas about covenant found in late antique Christianity.”

⁸⁸ Islam Awakened (2018). Word by word literal translation. Retrieved from <https://www.islamawakened.com/Quran/25/59/default.htm>

⁸⁹ Qureshi 2016: 66.

Saint Paul, Jesus on the earth was a historical character and a messenger for bringing the news of the coming kingdom of God, he was a human but not like other human beings; God incarnated to human flesh. Jesus after the resurrection and ascension to heaven was in the highest place and perhaps took a “new substitute Name” of God, a name that this article suggests to be traceable in the *Qur’anic* accounts to *al-Rahman*.

As the conclusion of the Quranic studies, the Muslim scholars and interpreters hardly believe in the Bible as a resource of interpretation for the *Qur’an*. However, the clear message of *Allah* (and Muhammad_(s)) through the *Qur’an*, authorises the Scriptures before Islam. Thus, knowing Jesus Christ from Muhammad’s_(s) outlooks without considering the Biblical accounts of Christ which includes the Pauline Christology, can hardly be correct or complete. Moreover, the *Qur’an* is a holy book for Muslims which can somehow be interpreted by the clues and knowledge of the Bible. Muhammad’s_(s) perspectives about Isa *al-Masih* can be read from the *Qur’an* which is the most reliable resource of his writings. Thus, the presence of the Spirit and the Word of God in *Isa* was meant to be comprehensible for the Prophet_(s) as much as his human nature as the messenger of God. However, to end the dispute between the Jewish faith and a variety of Christian notions, the Qur’ān puts a special emphasis on the form of the servant of Jesus Christ, which is understandable also for Christians today.

As a hope for more dialogue and mutual understandings between religions, believing in incarnation as a way of relationship between God and the creation, may influence a mutual understanding of divinity in Islam and Christianity. Believing in the Qur’ān as an eternal heavenly text brings the Islamic faith close to the idea of the incarnated (and not created) Word of God which can have more explanations on the doctrine of *Tawhid*. A faith in the oneness of God which never rejects the existence of the incarnation in another form by God’s will.

As the final conclusion, the author believes that the Arabic language is so rich, and the meaning of the words and the verses of the Qur’ān, like the Greek and Hebrew, needed to be interpreted in accordance with the other parts of the Quranic message. However, the most important element of success in finding the best approaches is having faith and trust in the sender of these complicated words and writings of the Qur’ān and the Bible and to love them all as one message of our true lover in heaven.

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PENGAMALAN IBADAH PELAJAR UiTM JOHOR KAMPUS PASIR GUDANG

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Abstrak: Ibadah di dalam Islam berperanan mengatur hubungan individu dengan Tuhannya di samping suatu cara menyampaikan 'ubudiyah kepada Allah secara zahir. Oleh itu, ibadah merupakan hak Allah yang perlu dilaksanakan oleh semua hamba-Nya. Justeru, kajian ini membincangkan tentang pengamalan ibadah dalam kalangan pelajar Islam UiTM Johor Kampus Pasir Gudang semester 1 sesi 2018/2019. Kajian ini dilaksanakan bagi mengukur pengamalan ibadah pelajar dari lima fakulti iaitu Fakulti Kejuruteraan Awam, Fakulti Kejuruteraan Kimia, Fakulti Kejuruteraan Mekanikal, Fakulti Kejuruteraan Elektrik dan Fakulti Pengurusan dan Perniagaan. Maka seramai 281 orang pelajar daripada lima fakulti tersebut telah dipilih secara rawak mudah sebagai responden. Kajian ini menggunakan soal selidik sebagai instrumen dan dapatan kajian dianalisis menggunakan teknik statistik deskriptif. Hasilnya, keseluruhan pengamalan ibadah pelajar UiTM Johor Kampus Pasir Gudang adalah berada pada tahap tinggi dengan (skor min: 3.95). Walaubagaimanapun, terdapat beberapa pengamalan ibadah sunat yang mendapat min yang rendah. Justeru, kajian ini memberi sumbangan khususnya dari segi penambahbaikan modul ibadah yang lebih menarik bagi meningkatkan tahap kefahaman dan pengamalan ibadah pelajar pada masa akan datang. Pihak universiti perlu membuat inisiatif untuk melaksanakan program-program yang bersesuaian bagi memantapkan kefahaman dan pengamalan ibadah pelajar.

Keywords: Amalan, Ibadah, Pelajar

Pendahuluan

Ibadah adalah hubungan langsung antara hamba dengan Pencipta yang mempunyai skop yang sangat luas. Menurut Munib (2002) ibadah didefinisikan sebagai pengabdian, penghambaan dan persembahan. Manakala, Yusuf al-Qardawi (1993) menerangkan ibadah dari segi bahasa yang tepat ialah *al'ubudiah* berasal daripada *al-Khudu'* bererti tunduk atau merendahkan diri. Al-ibadah sama juga ertinya dengan taat atau kepatuhan dan ta'abud bererti penghambaan. Ibadah dari segi istilah ialah mengerjakan setiap perkara yang disyariatkan oleh Allah dan mengikuti apa yang diseru oleh rasul-Nya yang meliputi segala perintah dan larangan dengan rasa tunduk dan taat kepada Allah. Mustafa (1995) telah meninjau definisi ibadah dari segi bahasa dan istilah. Beliau membuat kesimpulan bahawa ibadah dari segi bahasa dapat diringkaskan sebagai patuh, taat dan menyerah diri kepada pihak lain dan tidak dapat

mengingkarinya. Manakala dari segi istilah pula, beliau merumuskan ibadah sebagai sebarang tindakan yang melambangkan perasaan merendahkan diri, patuh dan menyembah Allah S.W.T dengan penuh keimanan, ketakwaan dan keikhlasan sama ada ibadah khusus iaitu rukun iman yang enam dan rukun Islam yang lima dan ibadah umum iaitu dalam segala aspek kehidupan manusia seperti ekonomi, politik, sosial, pendidikan dan sebagainya.

Oleh itu, pelaksanaan ibadah secara menyeluruh dalam semua aspek kehidupan sangat penting untuk membentuk akhlak dan peribadi yang mulia. Namun, pelaksanaan ibadah perlu kepada ilmu dan komitmen. Maka, **permasalahan kajian** di sini dapat dilihat menurut beberapa hasil kajian yang telah dijalankan ke atas pelajar-pelajar di beberapa institusi pengajian tinggi dan sekolah mendapati bahawa masih terdapat di kalangan mereka yang mempunyai tahap amalan ibadah yang kurang memuaskan. Ini boleh dilihat kepada hasil kajian yang dilakukan ke atas pelajar-pelajar di Kolej Komuniti Negeri Johor. Menurut hasil kajian tersebut, tahap pengetahuan pelajar adalah tinggi tentang solat walau bagaimanapun ia masih belum menghasilkan amalan solat yang konsisten. Hal ini dibuktikan dengan pelaksanaan solat pelajar yang sederhana dan masih perlu diperbaiki (Hasna, 2016). Menurut kajian Syukri Ahmad (2014) pula, menunjukkan bahawa penghayatan solat pelajar-pelajar Universiti Utara Malaysia masih rendah, manakala pelaksanaan solat tidak dianggap penting di samping solat dianggap bukan keutamaan. Seterusnya, kajian Siti Zaleha (2014) mendapati bahawa tahap pengamalan ibadah pelajar-pelajar sekolah menengah sekitar Permas Jaya, Johor Bahru adalah sederhana.

Justeru, berdasarkan kepada permasalahan kajian tersebut maka timbul beberapa **persoalan kajian** iaitu apakah tahap pengamalan ibadah di kalangan pelajar-pelajar UiTM Johor, Kampus Pasir Gudang. Berdasarkan kepada persoalan kajian, maka **objektif kajian** ini adalah untuk mengukur tahap pengamalan ibadah pelajar-pelajar UiTM Johor, Kampus Pasir Gudang.

Kajian Literatur

Kesempurnaan ibadah akan menghasilkan akhlak dan peribadi yang mulia. Oleh itu, konsep ibadah dan pelaksanaannya telah banyak dikaji oleh para penyelidik. Antaranya, Mohd Khusyairie Marzuki et. all (2019), satu kajian mengenai hubungan antara pembentukan sahsiah dengan amalan solat fardu telah dilakukan terhadap 100 responden yang terdiri daripada para pelajar sepenuh masa ijazah sarjana muda di UiTM Kelantan kampus Kota Bharu. Dapatan kajian menunjukkan bahawa persepsi responden terhadap amalan solat fardu mampu memberi impak kepada sahsiah mulia adalah baik skor (min=4.78). Analisis korelasi pula menunjukkan kekerapan solat fardu dan tahap pembentukan sahsiah adalah signifikan. Hal ini menunjukkan wujudnya indikator perhubungan positif yang kuat. Makalah ini merumuskan bahawa solat fardu dapat mempengaruhi pembentukan sahsiah pelajar.

Mohd Khusyairie Marzuki et. all (2018), kajian ke atas 100 responden yang terdiri daripada para pelajar baru sepenuh masa di peringkat pengajian Ijazah Pertama di UiTM Kelantan kampus Kota Bharu menunjukkan bahawa responden mempunyai kefahaman tentang kewajipan solat fardu yang memuaskan dengan skor min 4.75. Namun begitu, sikap pelajar dalam melaksanakan solat fardu masih kurang memuaskan.

Hasna bin Bidin (2016), hasil dapatan kajian ke atas pelajar Muslim di Kolej Komuniti Negeri Johor menunjukkan bahawa pengetahuan pelajar yang tinggi tentang solat masih belum menghasilkan amalan solat yang konsisten. Hal ini dibuktikan dengan pelaksanaan solat pelajar yang sederhana dan masih perlu diperbaiki. Dapatan berikutnya menunjukkan bahawa faktor dominan seseorang pelajar menunaikan solat ialah didikan ibubapa manakala faktor dominan pelajar meninggalkan solat pula ialah sikap malas. Seterusnya dapatan keputusan analisis bagi kesan yang diperolehi daripada solat dari aspek rohani menunjukkan beberapa kesan yang

tinggi terhadap akidah dan akhlak. Sebaliknya tidak ada langsung kesan yang tinggi terhadap ibadah menunjukkan pelajar masih perlu didorong untuk melaksanakan solat seharian.

Hasna Bidin et. all (2015) mendapati bahawa kefahaman solat fardu dalam kalangan pelajar Muslim di Kolej Komuniti Bukit Beruang, Melaka adalah tinggi. Begitu juga hal keadaannya dengan tahap kefahaman mereka tentang tuntutan solat berjemaah juga tinggi. Manakala tahap kefahaman mereka terhadap balasan ke atas orang-orang yang meninggalkan solat juga berada pada aras yang tinggi.

Shukri Ahmad (2014), hasil kajian ke atas pelajar-pelajar tahun satu hingga empat dari Universiti Utara Malaysia menunjukkan bahawa penghayatan solat masih rendah, pelaksanaan solat tidak dianggap penting di samping solat dianggap bukan keutamaan. Manakala tahap pengimarahannya di kalangan pelajar juga masih rendah.

Kajian Seri Kartini Jurami et all (2013) mendapati bahawa tahap pengamalan ajaran Islam dalam kalangan responden Pelajar Politeknik Ungku Omar, Ipoh berada pada tahap yang tinggi bagi setiap aspek yang dikaji. Dalam akidah, kajian ini mendapati semua responden (100%) berada pada tahap pengamalan akidah yang tinggi manakala dalam aspek ibadah, 94.0 peratus responden berada pada tahap pengamalan ibadah yang tinggi dan 6.0 peratus responden berada pada tahap pengamalan ibadah yang sederhana. Dalam aspek akhlak, kajian ini mendapati 96.0 peratus responden berada pada tahap pengamalan akhlak yang tinggi dan 4.0 peratus responden berada pada tahap pengamalan ibadah yang sederhana. Tiada seorang responden yang berada pada tahap yang rendah dalam semua aspek pengamalan akidah, ibadah atau akhlak. Manakala tahap keseluruhan pengamalan ajaran Islam dalam ketiga-tiga aspek yang dikaji iaitu akidah, ibadah dan akhlak ialah 98.0 peratus responden berada pada tahap pengamalan ajaran Islam yang tinggi dan hanya 2.0 peratus sahaja responden yang berada pada tahap pengamalan ajaran Islam yang sederhana.

Namun dapatan kajian mendapati terdapat ramai pelajar yang tidak konsisten melakukan solat fardhu. Ini diakui oleh semua pensyarah yang ditemu bual yang menyatakan ramai pelajar Politeknik Ungku Omar yang tidak menunaikan solat fardhu lima kali sehari. Walau bagaimanapun dalam pengamalan ibadah selain solat, dapatan kajian mendapati masih ramai pelajar yang mengamalkannya. Secara keseluruhannya, tahap pengamalan ajaran Islam dalam kalangan responden kajian adalah tinggi dan ini menunjukkan tahap pengamalan ajaran Islam dalam kalangan pelajar Politeknik Ungku Omar adalah baik.

Sharifah Nur Binti Abu (2012) telah menjalankan kajian ke atas 150 responden pelajar Muslim semester 1 yang mendaftar kursus AA101 (Pendidikan Islam 1) di Politeknik Kuching Sarawak (PKS). Hasil analisis terhadap kepentingan dan pengamalan ibadah solat dalam kehidupan seharian mereka menunjukkan bahawa responden mengetahui dan memahami tentang kepentingan solat. Namun, tahap pengamalan pelajar dalam melaksanakan solat masih kurang memuaskan.

Aerisuli binti Awang (2011) menyatakan dalam kajiannya ke atas pelajar-pelajar Sekolah Menengah Kebangsaan Agama Tok Jiring, Kuala Terengganu bahawa tahap pengetahuan dan penghayatan ibadah di kalangan pelajar tersebut adalah memuaskan dan berjaya memberi kesan positif dalam hubungan sosial pelajar. Kajian ini juga mendapati bahawa pelajar asrama lebih cemerlang dalam semua bidang akademik dan sahsiah diri yang positif.

Seterusnya, Asjad bin Mohamed et. all (2010) menyatakan dalam kajiannya bahawa kefahaman dan amalan beragama di kalangan 300 responden pelajar baru di kedua-dua buah universiti iaitu UiTM Pahang dan Universiti Malaysia Pahang adalah tidak terlalu bermasalah. Menurut kajian, masih ramai di kalangan mereka yang mempunyai kefahaman dan amalan ilmu asas agama yang mantap. Namun begitu, terdapat segelintir pelajar yang lemah dari sudut pengetahuan dan amalan agamanya.

Menurut Hilmi Bin Ismail (2010), pengetahuan asas solat fardhu mahasiswa di TATI University College (TATIUC), Kemaman, Terengganu adalah baik iaitu sebanyak 90% dari responden yang dikaji. Namun dari aspek pengamalan solat fardhu hanya 36% sahaja yang menunaikan solat 5 waktu sehari semalam secara konsisten bagi memenuhi taklifan syara'.

Ramli Awang (2009), hasil analisis ke atas 46 pelajar bagi mewakili sampel kajian Pelajar Tahun Akhir SPI di Universiti Teknologi Malaysia menunjukkan bahawa responden mengetahui dan memahami tentang solat-solat sunat. Namun, tahap pengamalan pelajar dalam melaksanakan solat sunat masih kurang memuaskan. Oleh itu, menerusi kajian-kajian di atas maka pengkaji ingin meneruskan pengkajian mengenai tahap pengamalan ibadah pelajar di UiTM Johor Kampus Pasir Gudang.

Metodologi Kajian

Kajian ini adalah berbentuk kajian tinjauan yang menggunakan kaedah penyelidikan kuantitatif. Responden kajian adalah terdiri daripada 1035 orang pelajar Sem 1 2018/2019 Universiti Teknologi MARA Cawangan Johor Kampus Pasir Gudang daripada lima fakulti iaitu Fakulti Kejuruteraan Mekanikal, Fakulti Kejuruteraan Kimia, Fakulti Kejuruteraan Elektrik, Fakulti Kejuruteraan Awam dan Fakulti Pengurusan dan Perniagaan. Menurut Morgan & Krejce (1970), sampel seramai 281 adalah mencukupi bagi populasi seramai 1035 orang. Sampel kajian adalah dipilih secara rawak mudah yang melibatkan pelajar daripada lima fakulti yang terdapat di UiTM Johor Kampus Pasir Gudang. Pemilihan responden adalah berdasarkan senarai nama dan pelajar yang berada pada nombor ganjil sahaja dipilih sebagai responden. Dalam kajian ini, soal selidik digunakan sebagai instrumen yang merangkumi item-item berdasarkan objektif kajian dan mempunyai dua bahagian. Bahagian A merupakan soalan yang berkaitan dengan maklumat demografi pelajar dari aspek jantina, fakulti, umur dan latarbelakang sekolah menengah. Bahagian ini adalah menggunakan item pilihan tunggal iaitu responden diminta untuk membuat pilihan yang sesuai berdasarkan pilihan item. Seterusnya, skala likert telah digunakan pada bahagian B yang mana pilihan jawapannya terletak di antara 1= sangat tidak bersetuju hingga 5= sangat bersetuju. Bahagian ini berkaitan pengamalan ibadah dan soalan soalselidik adalah diubah suai daripada Alat Ukuran Pengamalan Islam yang dicipta oleh Fariza Md Sham, Siti Rugayah Tibek, Khairol Anwar Mastor, Zainab Ismail, Ahmad Redzuan Mohd. Yunus dan Salasiah Hanin Hamjah. Alat ukuran ini adalah telah diuji realibiliti dan kesahannya (ipifariza.net 20 Dis 2013). Oleh itu, satu kajian rintis telah dilaksanakan oleh pengkaji terhadap 30 orang responden. Menerusi hasil ujian kebolehpercayaan soal selidik, nilai keseluruhan *Cronbach Alpha* yang diperolehi adalah tinggi iaitu 1.0, maka keputusan daripada ujian ini menunjukkan item-item soal selidik yang digunakan mempunyai kaitan yang sangat kuat, maka soal selidik boleh dikekalkan, diterima dan dipercayai. Penganalisan data daripada soal selidik dianalisis menggunakan perisian *Statistical Package for the Social Sciences (SPSS)* versi 24. Teknik statistik yang digunakan dalam penyelidikan ini ialah teknik statistik deskriptif. Statistik deskriptif adalah satu teknik untuk memperihalkan keadaan data yang terdapat pada sampel kajian. Teknik deskriptif digunakan bertujuan untuk menghurai dapatan kajian daripada soal selidik yang dijelaskan dalam bentuk jadual dengan huraiannya dalam bentuk kekerapan (f), peratusan (%) dan purata (min).

Hasil Kajian dan Perbincangan

Soal selidik yang digunakan adalah mempunyai 30 item yang merangkumi aspek mengucap, sembahyang, puasa, zakat dan haji. Justeru, Jadual 1 memaparkan tentang bilangan kekerapan, peratus dan min mengenai pengamalan ibadah yang paling diamalkan dan mendapat min tertinggi adalah bagi tiga item tersebut "Saya melakukan puasa di bulan Ramadhan" iaitu

(min=4.86), “Saya belajar ilmu agama untuk diamalkan dalam kehidupan” (min=4.72) dan “Saya mengucapkan dua kalimah syahadah setiap hari” (min=4.62).

Merujuk kepada puasa di bulan Ramadhan, puasa adalah satu ibadah yang jalinannya bukan sahaja kepada Allah S.W.T, bahkan juga kepada manusia melalui persyariatan zakat dan sedekah. Menurut Ghazali Darusalam (1997) puasa adalah menahan diri dari perkara yang boleh membatalkan puasa bermula dari terbit fajar hingga terbenam matahari disertai dengan niat dan syarat-syarat tertentu. Puasa adalah memainkan peranan dalam pembentukan akhlak pelajar. Ini kerana sifat-sifat yang tidak baik seperti bercakap bohong, bertengkar, suka memaki hamun dan sebagainya boleh dihapuskan daripada diri pelajar dengan cara mengamalkan puasa. Malahan bukan itu sahaja, bahkan kawalannya meliputi keseluruhan pancaindera manusia seperti menahan mata, telinga, mulut, tangan, kaki, hidung dan hati. Oleh yang demikian, puasa juga dapat membentuk takwa selain mengampunkan dosa. Wahbah al-Zuhaylī (2007) mengatakan bahawa dengan berpuasa dapat menjernihkan jiwa, mendapat keredhaan Allah dan melatih diri agar bertakwa, sama ada ketika seorang diri mahupun di hadapan orang ramai. Ini kerana puasa dapat mendidik diri pelajar untuk bersifat tabah dalam kesusahan, mendisiplinkan diri dalam menghadapi musibah dan mengawal nafsu dan syahwat (Wahbah al-Zuhaylī 2007, Ghazali Darusalam 1997, Siti Zaleha, 2014).

Seterusnya, berkaitan belajar ilmu agama untuk diamalkan adalah perkara yang sangat penting. Ini kerana untuk melakukan ibadah dan amal soleh, seseorang pelajar itu perlu mempunyai ilmu terhadap perkara tersebut. Oleh yang demikian, pada zaman moden kini alasan tidak sampainya ilmu adalah sudah tidak relevan lagi. Ini kerana ilmu pengetahuan tentang Islam telah tersebar luas. Menurut Ibn Hisyam (1990) kejahilan terhadap ajaran Islam terutamanya terhadap dasar-dasar Islam yang berkait dengan masalah akidah ataupun iman merupakan sebab utama yang membawa kepada berlakunya gejala penyelewengan dalam masyarakat. Justeru, mempelajari ilmu-ilmu fardu ain dan fardu kifayah adalah wajib bagi semua pelajar agar mereka dapat melakukan amal ibadah dengan sempurna.

Manakalah berkaitan mengucapkan dua kalimah syahadah setiap hari adalah menunjukkan pelajar memahami konsep syahadah sebagai tunjang keislaman yang perlu diucapkan, diimani, dihayati dan diamalkan selama mana seseorang itu hidup di atas muka bumi Allah ini. Dua kalimah syadah adalah diucapkan oleh setiap Muslim sekurang-kurangnya 9 kali sehari semalam iaitu pada bacaan tahiyat akhir dalam solat lima waktu. Lafaz dua syahadah ini perlu diulang-ulang setiap hari sebagai peringatan yang berterusan berkaitan ketauhidan kepada Allah SWT (Ismail Kamus, 2009).

Manakala, jadual 2 menunjukkan pengamalan ibadah yang paling sedikit diamalkan oleh pelajar UiTM Johor Kampus Pasir Gudang dan mendapat min terendah adalah bagi tiga item tersebut “Saya sering menunaikan solat sunat tahajjud” (min=2.35), “Saya membantu menguruskan jenazah sewaktu berlaku kematian” iaitu (min=2.77), dan “Saya sering melakukan puasa sunat Isnin dan Khamis” (min=2.82).

Dapatan kajian mendapati pelajar UiTM Johor Kampus Pasir Gudang kurang mengamalkan ibadah sunat seperti solat sunat tahajjud dan puasa sunat isnin dan khamis. Menurut Ismail Kamus (2009) dalam bukunya *Indahnya hidup bersyariat*, telah mencatatkan, “seseorang itu akan pasti melaksanakan solat fardu apabila seseorang itu mengambil berat melakukan solat sunat sama ada di rumah atau di masjid, tetapi jika seseorang itu berat untuk melakukan solat-solat sunat, besar kemungkinan solat-solatnya juga kurang dititik berat”. Perkara ini disokong dengan dapatan kajian ini juga yang mendapati terdapat responden yang sangat tidak bersetuju dan tidak bersetuju bagi menunaikan solat fardu bagi kelima-lima waktu. Menurut Anisah (2001), beliau mengatakan faktor seseorang itu meninggalkan solat adalah disebabkan oleh beberapa perkara iaitu cetek pengetahuan, tidak mempunyai penghayatan terhadap solat, sifat malas dan cuai, usia pelajar dan pengaruh keresahan jiwa. Pendapat ini

disokong oleh Burhanuddin Jalal (2011) mengatakan kadar pelaksanaan ibadah yang rendah adalah berpunca daripada tahap pengetahuan dan kemahiran tentang pelaksanaan ibadah yang rendah.

Begitu juga berkaitan amalan membantu menguruskan jenazah sewaktu berlaku kematian. Mengurus jenazah adalah salah satu fardhu kifayah iaitu fardhu yang memadai seorang yang melakukannya maka terlepas dosa bagi satu masyarakat tersebut. Namun, mengurus jenazah perlu kepada ilmu untuk melakukannya. Maka, keketatan ilmu tentang fardhu kifayah ini menyebabkan pelajar sering menjauhkan diri daripada melaksanakannya. Justeru, kesedaran terhadap pentingnya mendalami ilmu-ilmu Islam sama ada berkaitan fardhu ain ataupun fardhu kifayah perlu dipupuk dalam jiwa pelajar.

Justeru, secara keseluruhan pengamalan ibadah pelajar UiTM Johor Kampus Pasir Gudang adalah berada pada tahap tinggi. Perkara ini merujuk kepada skor min pengamalan ibadah pelajar pada tahap yang tinggi iaitu (skor min=3.95). Walaubagaimanapun, terdapat beberapa pengamalan ibadah sunat yang mendapat min yang rendah. Perkara ini adalah disebabkan pelaksanaan ibadah memerlukan kepada komitmen dan ilmu. Selain itu, rutin pelajar yang penuh dengan aktiviti menyebabkan mereka kurang mengambil berat soal pelaksanaan ibadah sunat dan fardhu kifayah. Fenomena ini berbeza dengan golongan tua yang lebih cenderung kepada soal amal ibadah dan memikirkan tentang kematian (Anisah 2001).

Jadual 1: Bilangan Kekekapan, Peratusan dan Min Tertinggi Mengenai Pengamalan Ibadah Pelajar

Item	Kekekapan (f) & Peratus (%)					Min
	1 STB	2 TB	3 TP	4 B	5 SB	
Saya berpuasa pada bulan Ramadhan	0 0.0	0 0.0	7 2.5	26 9.3	248 88.3	4.86
Saya belajar ilmu agama untuk diamalkan dalam kehidupan	0 0.0	0 0.0	9 3.2	61 21.7	211 75.1	4.72
Saya mengucap dua kalimah syahadah setiap hari	4 1.4	5 1.8	15 5.3	45 16.0	212 75.4	4.62

N: 281
 TP: Tidak Pasti

STB: Sangat Tidak Bersetuju
 B: Bersetuju

TB: Tidak Bersetuju
 SB: Sangat Bersetuju

Sumber: Soal selidik 2019

Jadual 2: Bilangan Kekerasan, Peratusan dan Min Terendah Mengenai Pengamalan Ibadah Pelajar

Item	Kekerapan (f) & Peratus (%)					Min
	1 STB	2 TB	3 TP	4 B	5 SB	
Saya sering puasa sunat Isnin dan Khamis	29 10.3	68 24.2	120 42.7	52 18.5	12 4.3	2.82
Saya membantu menguruskan jenazah sewaktu berlaku kematian	41 14.6	71 25.3	101 35.9	47 16.7	21 7.5	2.77
Saya sering solat sunat tahajjud	46 16.4	118 42.0	95 33.8	16 5.7	6 2.1	2.35

N: 281 STB: Sangat Tidak Bersetuju TB: Tidak Bersetuju
 TP: Tidak Pasti B: Bersetuju SB: Sangat Bersetuju

Sumber: Soal selidik 2019

Kesimpulan

Secara umumnya, hasil daripada dapatan kajian mengenai pengamalan ibadah pelajar adalah pada tahap yang tinggi iaitu (skor min=3.95). Ini menunjukkan bahawa proses pengajaran dan pembelajaran (P&P) yang dilaksanakan di UiTM Johor Kampus Pasir Gudang khususnya melalui kursus-kursus pengajian Islam yang ditawarkan adalah baik dan memuaskan. Walau bagaimanapun, usaha-usaha ini haruslah diteruskan dan dipertingkatkan dari masa ke semasa dalam memberi pengetahuan dan kesedaran ke atas pelajar-pelajar mengenai pengamalan ibadah dalam Islam. Di samping itu, usaha-usaha dari pihak berwajib universiti juga haruslah ditingkatkan dalam menggiatkan aktiviti-aktiviti keagamaan kampus sepanjang tahun.

Peranan ibubapa dan masyarakat juga tidak dinafikan dalam memperkukuhkan pengamalan ibadah pelajar-pelajar. Melalui penerapan nilai yang baik dan konsisten dalam pengamalan ibadah mampu memberi kesan dalam membina tingkah laku yang baru, mengubah sikap buruk lama dan seterusnya membina sahsiah. Ini sekaligus dapat mendokong hasrat kerajaan ke arah melahirkan masyarakat yang berpekeriti mulia dan berjiwa luhur berlandaskan syariat Islam.

Sebagaimana yang kita ketahui bahawa solat, puasa, zakat dan haji adalah ibadah yang wajib dalam Islam. Ia merupakan hak Allah SWT yang wajib dilunaskan serta menjadi tanggungjawab kepada semua Mukallaf. Hal ini kerana ibadah merupakan penghubung antara manusia dengan Allah SWT secara langsung. Oleh yang demikian, pelaksanaan ibadah perlu dilaksanakan dengan sempurna agar membuahkan akhlak yang mulia. Pelaksanaan ibadah ini bukan sahaja meliputi ibadah khusus tetapi melibatkan ibadah umum yang memerlukan kepada ilmu dan komitmen secara istiqamah. Dengan ini, pelajar haruslah mendalami kedua-dua ilmu ibadah tersebut demi mencapai kesempurnaan ibadah seterusnya menjadi masyarakat yang berjaya di dunia dan akhirat.

Akhir kata, pengkaji amat berharap agar kajian ini dapat memberi manfaat kepada semua pembaca dan mampu memberi maklumat berguna untuk dikongsi dengan masyarakat luar. Ia juga dapat membuka minda pendakwah dalam meneliti dan memperinci kaedah-kaedah yang bersesuaian dalam mempertingkatkan pengamalan pelajar-pelajar. Segala yang baik datang dari Allah dan kelemahan kajian ini atas kekurangan diri pengkaji sendiri.

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PERMASALAHAN RUANG-RUANG BAGI KAUM WANITA DI MASJID

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Abstrak: (TNR, 12, italic, justify, single spacing) – Masjid merupakan tempat ibadat masyarakat Islam. Masjid juga adalah pusat komuniti dan pusat pembelajaran bagi masyarakat setempat. Pada zaman Rasulullah S.A.W, semua umat diundang untuk mengambil bahagian dan menyumbang dalam aktiviti-aktiviti atau program-program di masjid tanpa mengira umur, jantina, kaum dan status. Kajian ini dijalankan bagi mengenalpasti permasalahan ruang-ruang yang disediakan bagi wanita di masjid-masjid kariah di negeri Johor. Kaedah yang digunakan untuk kajian ini ialah analisis kandungan media dan temubual di kalangan wanita Islam yang melibatkan diri dalam program-program yang dianjurkan oleh masjid. Hasil dari kajian ini akan mengenalpasti isu yang dihadapi oleh wanita di masjid dimana isu ini harus diambil kira dalam cadangan menaiktaraf rekabentuk masjid yang lebih mersa wanita.

Keywords: Masjid, Ruang, Permasalahan, Wanita

Pengenalan – Heading 1 (TNR, 12, Bold, Align Left, Capitalize Each Word)

Masjid merupakan satu simbol keagungan agama Islam, yang berdiri teguh di pelosok dunia. Masjid ialah tempat untuk menjalankan aktiviti-aktiviti keagamaan seperti solat dan iktikaf bagi umat Islam. Selain itu, masjid juga tempat untuk umat Islam berkumpul bagi berkongsi ilmu pengetahuan, bermesyuarat dan juga menyebarkan dakwah. Perkataan Masjid, dalam bahasa Arab bermaksud “tempat menyembah”. Ia juga dikenali sebagai Rumah Tuhan. Masjid Quba ialah masjid yang pertama didirikan oleh Nabi Muhammad S.A.W semasa penghijrahan baginda dan umat Islam dari Mekah ke Quba. Setelah Masjid Quba, bangunan masjid yang dibina oleh Rasulullah S.A.W adalah Masjid Nabawi di Madinah. Pembinaan masjid ini pada bulan Rabiul Awal di awal-awal hijrah baginda ke Madinah.

Pada zaman Rasulullah S.A.W masjid merupakan pusat kegiatan kaum muslim yang tidak terhad kepada tempat beribadah dan solat sahaja bahkan sebagai pusat perbincangan, pendidikan, pentadbiran, penyatuan ummah, siasah, sosial dan sebagainya. Rasulullah S.A.W telah membuktikan bahawa masjid memainkan peranan utama dalam pembangunan insan dengan langkah membina masjid sebaik sahaja sampai di Madinah dalam peristiwa hijrah. Selari dengan peranan masjid yang menjadi nadi kekuatan ummah pada ketika itu, Rasulullah SAW turut menjadikan masjid sebagai pusat pentadbiran (Abdul Razak, Mohd Khairil, & Ezry Fahmy, 2010). Selain itu, pada zaman Rasulullah S.A.W juga memberi peluang dan

kesempatan kepada kaum wanita untuk melibatkan diri dalam aktiviti-aktiviti keagamaan di masjid. Oleh itu, bukan sahaja kaum lelaki yang dapat melibatkan diri dalam institusi masjid, malah kaum wanita juga memainkan peranan dalam institusi masjid.

Masjid, walaupun sering dikaitkan dengan kaum lelaki namun banyak aktiviti masjid kini juga yang melibatkan kaum wanita. Walaupun masjid-masjid yang sedia ada tersergam indah, tetapi masih terdapat segelintir rekabentuk masjid yang tidak menitikberatkan keselesaan kaum. Rekabentuk bagi ruang-ruang wanita perlu diambil perhatian untuk memberi keselesaan kepada kaum wanita semasa melibatkan diri dalam aktiviti-aktiviti keagamaan di masjid. Kajian ini dijalankan bagi mengenalpasti permasalahan ruang-ruang yang disediakan bagi kaum wanita di masjid-masjid kariah di negeri Johor.

Kajian Literatur

Peranan Masjid

Masjid berasal dari Bahasa Sepanyol ‘mezquita’, manakala ‘sajd’ untuk Bahasa Arab yang bermaksud ‘sujud’. Selain itu, Masjid dalam istilah senibina pula yang bermaksud sebuah bangunan yang digunakan oleh umat Islam untuk solat dan juga melaksanakan kegiatan keagamaan. Sejarah pembinaan masjid bermula dari zaman awal kebangkitan Islam yang dibawa oleh pemimpin umat Islam, Nabi Muhammad S.A.W. Masjid pertama yang dibina ialah Masjid Quba terletak di sebelah tenggara Kota Madinah. Jaraknya lima kilometre dari Kota Madinah. Rasulullah S.A.W, meletakkan batu pertama di kiblatnya dan batu-batu lain disusun untuk menjadi tapak dan dinding masjid. Walaupun rekabentuk masjid ini sederhana, Masjid Quba boleh dianggap sebagai contoh bagi masjid- masjid lain. Bangunan ini memenuhi syarat-syarat yang diperlukan untuk mendirikan sesebuah masjid. Selain Masjid Quba, Masjid Nabawi juga sangat penting. Pada zaman itu, saiz masjid ini hanya 35meter(panjang) dan 30meter(lebar), lantai masjid hanya dari tanah yang berbatu, atapnya pelepah kurma, dan terdapat tiga pintu, sementara sekarang Masjid Nabawi sangat besar dan megah.

Menurut Hadir Riwayat Al-Bukhari dan Muslim seperti berikut:

“Barang siapa pergi ke masjid pada waktu pagi atau petang, Allah akan menyediakan untuknya satu tempat tinggal di syurga setiap kali ia pergi pada waktu pagi atau petang.”

Melalui hadis ini juga dapat diterjemahkan bahawa barang sesiapa yang memakmurkan masjid, Allah akan kurniakan kelebihan ganjaran 27kali ganda dan disediakan satu rumah iaitu rumah Allah S.W.T. Bertapa mulianya hambana yang istiqamah dan dekatkan diri mereka dengan masjid. Tujuan utama bagi masjid ialah tempat untuk umat Islam menunaikan solat. Pada zaman Rasulullah S.A.W, masjid bukan sahaja digunakan untuk bersolat, malah masjid merupakan prasarana untuk berdakwah, sehingga kini umat Islam mengikut amalan Rasulullah S.A.W. Selain itu, Rasulullah S.A.W juga menggalakkan umat Islam untuk membawa kaum bukan Islam ke masjid supaya mereka mengetahui gaya hidup umat Islam. Ini adalah salah satu cara dakwah yang dilaksanakan Rasulullah S.A.W.

Selain itu, ayat dibawah ini juga menunjukkan peranan masjid bukan semata-mata untuk mengerjakan solat bahkan mempunyai pelbagai fungsi dan peranan dalam pembentukan insan dan masyarakat dari segi jasmani dan rohani.

“Nur hidayah petunjuk Allah itu bersinar dengan nyatanya terutama sekali di rumahrumah ibadat yang diperintahkan oleh Allah supaya dimuliakan keadaannya dan disebut serta diperingat nama Allah padanya; di situ juga dikerjakan ibadat mensuci dan memuji Allah pada waktu pagi dan petang. Ibadah dikerjakan oleh orang yang kuat imannya, yang tidak dilalaikan oleh perniagaan atau berjual beli daripada menyebut serta mengingati Allah dan mendirikan

solat serta mengeluarkan zakat, mereka takut hari kiamat yang padanya berbalik-balik hati dan pandangan”.

Pembentukan insan yang berteraskan keimanan akan melahirkan masyarakat yang kuat dan ini dapat menuju ke arah kehidupan yang baik dan sejahtera. Insan yang kukuh iman dan jiwanya akan melahirkan masyarakat yang melakukan kebaikan dan menghindari kemungkaran (Khalim & Aminuddin,2008). Menurut situasi ini jelas menunjukkan bahawa masjid berperanan sebagai pangkalan pembangunan insan yang berteraskan kepada akidah yang benar dalam membentuk masyarakat yang mempunyai nilai-nilai hidup yang mulia (Roslan,2004).

Pada zaman Rasulullah S.A.W, baginda juga menjadikan masjid sebagai pusat pentadbiran (Abdul Razak, Mohd Khairil & Ezry Fahmy,2010). Menurut HR Baihaqi, “Ketika para Muhajirin membanjiri kota Madinah, tanpa memiliki rumah dan tempat tinggal, Rasulullah S.A.W menempatkan mereka di masjid dan baginda namai ashabush-shuffah. Baginda juga duduk bersama mereka dengan sikap yang sangat ramah”. Situasi ini menunjukkan masjid ialah tempat layanan sosial. Masjid juga berperanan sebagai pusat kebajikan kepada umat Islam, dimana golongan fakir miskin ditempatkan di suatu ruang dalam Masjid Nabawi. Masjid juga merupakan tempat melangsungkan pernikahan. Aisyah ra. Berkata bahwa Rasulullah Saw. bersabda, “Beritakanlah pernikahan ini dan selenggarakanlah ia di dalam masjid, lalu pukullah rebana-rebana” (HR Turmudzi). Dengan demikian, berdasarkan hadis ini, masjid pada masa Rasulullah Saw, menjadi tempat yang paling suci untuk mengucap janji pernikahan. Masjid berperanan sebagai tempat melangsungkan pernikahan agar pihak keluarga yang melangsungkan acara pernikahan itu dapat menampung kuantiti tetamu yang hadir. Masjid juga merupakan tempat latihan perang, baik untuk pembinaan fizikal dan mental. Ini dapat dibuktikan melalui Aisyah R.A berkata “Aku melihat nabi Saw, menghalangi pandanganku dengan sorbannya, padahal aku sedang memperhatikan orang-orang Habsyi sedang bermain-main di masjid, sehingga aku keluar (hendak melihat mereka kembali), memperkirakan mereka masih bermain” (HR Bukhari). Menurut Ibnu Hajar al-Asqalani dalam Fathul Bari menyatakan bahawa yang dimaksudkan “bermain-main” ialah latihan perang atau permainan yang didalamnya melatih keberanian bertempur atau menghadapi musuh. Selain itu, masjid juga merupakan institusi bagi penyebaran ilmu. Ini dapat dibuktikan pada zaman Rasulullah S.A.W, dimana baginda yang memberi khutbah dan menjalankan aktiviti halaqah bersama para sahabat di Masjid Quba. Aktiviti-aktiviti sedemikian masih berterusan di Masjid Nabawi, Masjidil Haram, Masjid Kufah, Masjid Basrah dan banyak lagi (Abdul Razak et al.,2010). Peranan-peranan masjid ini semua dapat diperoleh dari zaman Rasulullah S.A.W.

Di Malaysia, menurut Jabatan Perancang Bandar dan Desa Semenanjung Malaysia, terdapat beberapa kategori masjid. Antaranya ialah Masjid Negara, Masjid Negeri, Masjid Kerajaan dan Masjid Kariah. Setiap kategori dibahagikan mengikut hierarki petempatan, lokasi masjid serta kuantiti jemaah untuk sesebuah masjid. Walaupun terdapat pelbagai kategori, tetapi peranan masjid masih sama iaitu masjid berperanan sebagai pusat pembelajaran dan penyebaran agama Islam (Mohd Roslan & Wan Mohd, 2011). Sejarah masjid juga menunjukkan bahawa masjid telah memainkan peranan penting ke arah pembangunan masyarakat dan insan serta kegemilangan Tamadun Islam itu sendiri. Pada zaman moden ini, umat Islam harus kekalkan masjid sebagai tempat pertemuan umat Islam dan sentiasa mengimarahkan masjid untuk mengekalkan peranan masjid dengan memperbanyakkan aktiviti keagamaan dan kemasyarakatan tanpa mengira kaum, jantina dan juga pangkat.

Kedudukan Wanita dalam Masjid

Islam adalah agama yang membebaskan wanita daripada penindasan kaum lelaki. Selain itu, Islam juga memberi penghormatan yang tinggi terhadap kaum wanita dan memberikan hak hidup yang sama dengan kaum lelaki. Wanita ialah manusia yang sempurna seperti kaum lelaki. Ini dapat dilihat melalui kenyataan Al-Quran (Al-Quran 3:195). Allah berfirman, yang bermaksud:

“Sesungguhnya aku tidak mensia-siakan kerja orang yang bekerja antara kamu sama ada lelaki atau perempuan”

Status khalifah yang diberikan oleh Allah kepada manusia tidak membezakan jantina. Oleh itu, kewajipan dan tanggungjawab sebagai hambaNya adalah sama bagi kaum lelaki atau wanita. Menyentuh hak wanita dalam penglibatan diri di masjid, Ibn Hazzam di dalam kitab al-Muhalla, telah menggunakan hadis yang melarang kaum lelaki daripada menghalang kaum wanita Islam daripada menunaikan solat berjemaah di masjid. Menurut hadis tersebut, jika wanita solat berjemaah di masjid maka dia pasti akan mendapat pahala iaitu 27 darjat lebih afdal daripada solat berseorangan. Tiada hadis yang melarang kaum wanita dari melibatkan diri dalam solat berjemaah mahupun aktiviti keagamaan di masjid.

Menurut ahli ulama Mesir, Syaikh Mustafa al- ‘Adawy berkata: Sesungguhnya telah ada arahan untuk mengizinkan wanita secara umum (untuk ke masjid) dalam sabda Rasulullah S.A.W:

“Janganlah kalian melarang perempuan ingin mendatangi masjid-masjid Allah.”
(Hadis Riwayat Imam Bukhari dan Muslim)

Selain itu, dari rujukan sebuah buku Ahkamun Nisa, seorang ahli fikih, pendakwah, ahli tafsir, sejarawan Ibnu al-Jauzi menyatakan

“Harus bagi seorang perempuan untuk keluar ke masjid untuk solat berjemaah bersama kaum lelaki”

Pada zaman Rasulullah S.A.W, kaum wanita juga berjemaah di masjid. Ini dapat dibuktikan dalam kenyataan dibawah:

Ummu Salamah radiallahu ‘anha berkata: Apabila Rasulullah S.A.W selesai memberi salam, kaum wanita akan bangun, dan baginda sallallahu ‘alaihi wasallam akan kekal di posisinya seketika sebelum bangun. Ibn Syihab berkata: Aku berpendapat, wallahu’alam, bahawa duduknya seketika baginda sallallahu ‘alaihi wasalam agar kaum wanita dapat beredar sebelum kaum lelaki dapat melihat mereka ketika kaum lelaki pula beredar.

Oleh itu, kenyataan, keratan ayat Al-Quran dan hadis-hadis di atas, dapat disimpulkan bahawa kaum wanita tidak dilarang ke masjid dan boleh melibatkan diri dalam kegiatan agama di masjid dengan menjaga batas-batas bagi mengelakkan fitnah

Metodologi

Kajian ini dijalankan adalah untuk mengenalpasti permasalahan ruang-ruang yang disediakan bagi wanita di masjid-masjid kariah. Analisis kandungan media adalah salah satu kaedah yang digunakan bagi kajian ini, menerangkan “metodologi berpusatkan mesej utama” dan menyebut kajian seperti, “melaporkan bahawa dalam bidang komunikasi massa penyelidikan, analisis kandungan telah menjadi teknik yang paling cepat berkembang dalam tempoh 20 tahun yang lalu atau lebih”.

Selain itu, temubual terhadap sekumpulan wanita dijalankan. Terdapat 30 orang responden dalam kajian ini. Mereka terdiri daripada wanita yang melibatkan diri dalam aktiviti-aktiviti masjid seperti kelas agama atau ceramah. Temubual kumpulan (dikenali sebagai 'kumpulan tumpuan') hanya sesuai untuk pendekatan kualitatif, dan boleh digunakan terdapat manfaat dalam 'cerita kumpulan' mengenai persekitaran atau perspektif.

Permasalahan Ruang –ruang bagi Wanita di Masjid

Permasalahan ruang-ruang yang disediakan bagi kaum wanita di masjid dapat dikenalpasti melalui analisis kandungan media dan hasil temubual kaum wanita. Kedua-dua kaedah memudahkan dan mempercepatkan proses kajian ini dijalankan, Data-data dari kedua-dua kaedah ini direkod di jadual dan rajah seperti di bawah.

Analisis Kandungan Media

Jadual 1: Butiran dan Jenis Kandungan Media serta Permasalahan

Kandungan Media	Jenis Kandungan	Permasalahan
Keratan Akhbar (Akhbar Utusan, 28 Mac 2012)	Teks dan gambar	<ul style="list-style-type: none"> • Segelintir masjid yang menyediakan ruang wuduk wanita yang terbuka. Ini menyebabkan wanita tidak selesa kerana aurat wanita mudah terdedah.
Blog (BH Online, 12 Julai 2015)	Teks dan gambar	<ul style="list-style-type: none"> • Beberapa masjid sedia ada masih menyediakan ruang wuduk wanita yang terbuka. • Selain itu, terdapat juga masjid yang menyediakan ruang solat wanita di aras atas dan ruang wuduk di aras bawah. Ini menyebabkan wanita tidak selesa kerana perlu memakai tudung atau stokin selepas berwuduk untuk mengelakkan dari aurat terdedah.
Blog (Intanizani.blogspot, Mac 2011)	Teks dan gambar	<ul style="list-style-type: none"> • Tiada penghadang antara ruang solat lelaki dan wanita disediakan. • Jemaah wanita perlu berjalan dari ruang wuduk ke ruang solat utama dengan menggunakan eskalator tanpa berkasut. (Ini dapat menjejaskan keselamatan jemaah)
Facebook	Teks dan gambar	<ul style="list-style-type: none"> • Beberapa masjid sedia ada kurang menggunakan 'signage' untuk ke sesuatu ruang berkaitan jemaah wanita, sukar untuk jemaah untuk ke ruang yang dikehendaki mereka. • Lokasi ruang wuduk wanita berhampiran ruang solat lelaki dan juga

		berhampiran gazebo(tempat dimana pengunjung beristirahat)
Blog (IIUM Conference, Jun 2017)	Teks dan gambar	<ul style="list-style-type: none"> • Masjid sedia ada menyediakan ruang wuduk wanita dan tandas wanita jauh dari ruang solat wanita. • Beberapa rekabentuk masjid tidak menitikberatkan tentang privasi wanita agar jemaah wanita dapat menjaga aurat dengan baik. • Terdapat masjid yang menyediakan penghadang yang tidak menutup seluruh bahagian ruang solat wanita.
Blog	Teks dan gambar	<ul style="list-style-type: none"> • Sejumlah 1500 masjid Amerika atau pusat Islam (Haddad,2006) yang dibina di seluruh Amerika Syarikat telah bergelut dengan isu jantina dan ruang. Keperluan wanita di masjid tidak diberi perhatian
Content Communities (youtube)	Video	<ul style="list-style-type: none"> • Terdapat kira-kira 1,600 masjid di Britain, tetapi separuh daripadanya tidak membenarkan wanita pergi ke masjid untuk beribadah, malah wanita tidak dibenarkan untuk mempersoalkan pengurusan masjid.

Kebanyakan permasalahan ruang-ruang yang disediakan bagi wanita di masjid dapat diperolehi melalui kandungan media (huraian seperti jadual 1). Permasalahan-permasalahan ini menyebabkan kaum wanita tidak selesa semasa melibatkan diri dalam aktiviti keagamaan di sesebuah masjid.

Maklumat melalui kandungan media menunjukkan perspektif Jemaah wanita terhadap ruang-ruang wanita yang disediakan di masjid sedia ada. Kebanyakan masjid sedia ada masih kurang menitikberatkan keselesaan jemaah wanita.

Hasil Temubual

Jadual 2: Laporan Responden Temubual

Bilangan Responden

(n=30)

Jantina	
Wanita	30
Umur	
20 – 30	6
31 – 40	19
41 – 50	3
51 – 60	2
Pekerjaan	
Working	16
Not Working	14

Jadual 2 menunjukkan latar belakang responden yang dibahagikan mengikut dua kategori iaitu umur dan juga pekerjaan responden. Responden dalam kalangan wanita yang berusia 20 hingga 60 tahun. Jumlah keseluruhan sebanyak 30 orang yang melibatkan diri dalam aktiviti atau program masjid kariah di Johor. Beberapa soalan diajukan kepada responden sepanjang temubual dijalankan. Soalan temubual dapat dilihat dalam subtopik.

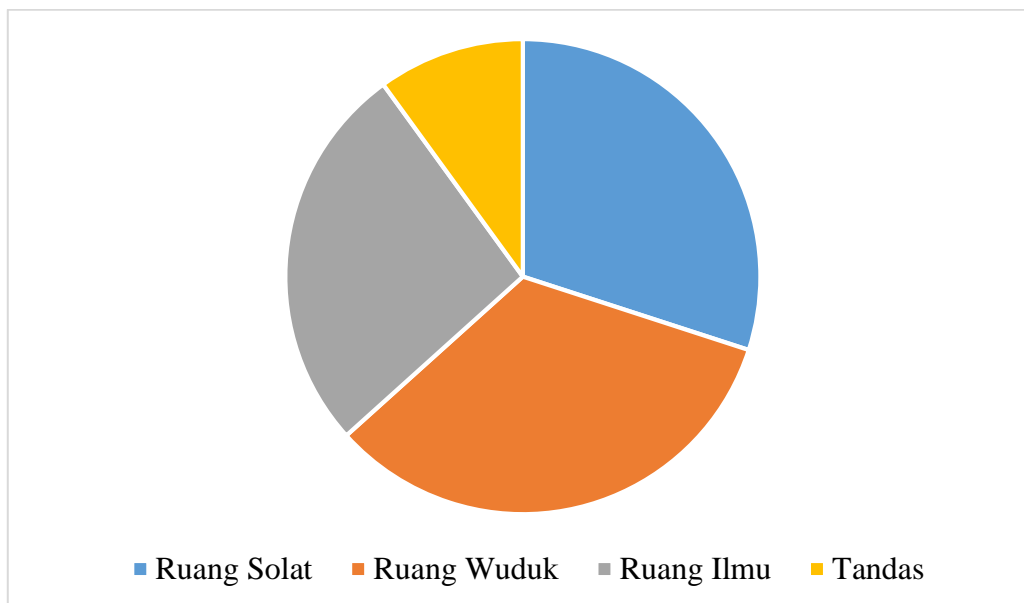
Soalan Temubual

- Adakah masjid yang anda pernah lawati menyediakan ruang wuduk yang tertutup?
Adakah berhampiran ruang solat wanita?
- Adakah masjid yang anda pernah lawati menyediakan ruang solat di aras bawah?
Adakah ruang tersebut menyediakan penghadang? Adakah bilik persalinan disediakan di ruang solat wanita?
- Adakah tandas wanita yang disediakan berhampiran dengan ruang solat wanita?
- Adakah ruang untuk majlis pengajian disediakan? Adakah anda selesa?
- Adakah anda selesa semasa solat atau melibatk aktiviti keagamaan di masjid?
- Adakah masjid ini aktif dengan program atau aktiviti masjid? Adakah pengurusan masjid ini baik?
- Adakah fasiliti atau kemudahan bagi wanita disediakan? Jika tidak, apakah cadangan anda?

Data temubual di rekod untuk kegunaan analisis bagi kajian ini.

Jadual 3: Ruang – ruang Wanita dan Jumlah Responden

Ruang – ruang bagi Wanita di Masjid	Bilangan Responden (n=30)
Ruang Solat	9
Ruang Wuduk	10
Ruang Ilmu	8
Tandas	3



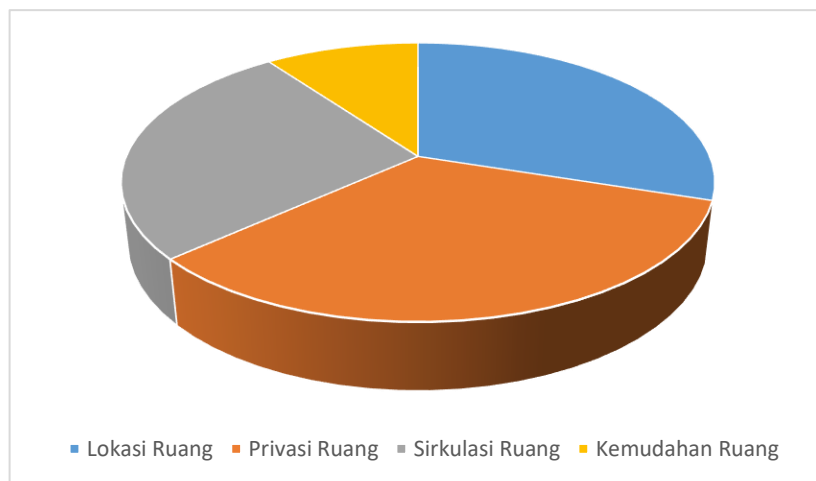
Rajah 1: Jumlah Permasalahan di Ruang-ruang Wanita di Masjid Kariah Johor

Jadual 3 dan Rajah 1 menunjukkan jumlah responden bagi permasalahan di ruang-ruang wanita di Masjid Kariah sekitar Johor. Menurut data di atas, responden sebanyak 10 orang menyatakan ruang wuduk bermasalah di masjid-masjid yang pernah dikunjungi oleh responden. Manakala kedua yang bermasalah ialah ruang solat wanita yang mempunyai responden sebanyak 9 orang. Kemudian ruang ilmu wanita dan tandas wanita yang paling kurang bermasalah.

Melalui temubual bersama responden, beberapa faktor permasalahan dapat dikesan. Antaranya ialah lokasi ruang, privasi ruang, sirkulasi ruang dan juga kemudahan ruang. Jadual 4 menunjukkan faktor- faktor permasalahan serta jumlah responden. Rajah 2 menunjukkan jumlah faktor permasalahan dengan lebih jelas.

Jadual 4: Faktor Permasalahan

Faktor Permasalahan	Bilangan Responden (n=30)
Lokasi Ruang	9
Privasi Ruang	10
Sirkulasi Ruang	8
Kemudahan Ruang	3



Rajah 2: Jumlah Faktor Permasalahan di Ruang-ruang Wanita di Masjid Kariah Johor

Rajah 2 menunjukkan jumlah responden bagi faktor-faktor permasalahan ruang-ruang wanita di Masjid Kariah, Johor. Jumlah faktor tertinggi yang dapat dilihat dari rajah ini ialah privasi ruang. Ini bermaksud, kebanyakan ruang yang bersifat terbuka dan akan menyebabkan wanita tidak selesa semasa menjaga aurat dari terdedah. Responden menyatakan kebanyakan masjid menyediakan ruang wuduk atau tandas wanita yang jauh dari ruang solat wanita. Selain itu, kebanyakan masjid yang responden kunjungi menyediakan ruang wuduk dan tandas wanita yang berhampiran dengan ruang wuduk dan tandas lelaki. Ini menunjukkan lokasi ruang adalah salah satu faktor permasalahan. Sirkulasi ruang juga antara faktor permasalahan. Antara permasalahan sirkulasi ruang ialah kebanyakan masjid menyediakan laluan wanita yang perlu melalui ruang solat lelaki sebelum ke ruang solat wanita. Faktor terakhir ialah kemudahan yang disediakan ruang. Kebanyakan masjid menyediakan beberapa kemudahan seperti kain telekung, sejadah, rak penyimpanan, cermin dan lain-lain lagi. Permasalahan bagi kemudahan ini ialah penyelenggaraan kemudahan ini. Kebanyakan masjid yang tidak menjaga kebersihan kemudahan, dimana permaidani, telekung dan sejadah berbau. Permasalahan-permasalahan ini menyebabkan kaum wanita tidak selesa semasa di masjid.

Kesimpulan

Kesimpulan dari kajian ini untuk menyatakan permasalahan - permasalahan yang dihadapi oleh wanita di masjid dan beberapa faktor-faktor permasalahan ini dapat dikenalpasti. Hasil kajian

ini juga dapat menyumbang kepada pihak berkaitan dengan menaik taraf garis panduan rekabentuk masjid yang lebih menitikberatkan tentang keselesaan dan keperluan kaum wanita. Pada masa yang sama, hasil penyelidikan ini dapat membantu penyelidik, pereka dan arkitek dalam merancang masjid yang lebih baik pada masa akan datang. Maka masjid pada masa akan datang bukan hanyalah masjid mesra masyarakat malah dapat menghasilkan masjid mesra wanita.

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