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Maqashid Al-Syariah Implementation and Its Impact on SDGs Achievement in Lampung Baznas (2020–2024)

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ABSTRACT

Purpose: This study aims to analyze the effect of Maqasid Al-Syariah on the achievement of Sustainable Development Goals (SDGs) at BAZNAS of Lampung Province during the period 2020–2024.

Methodology: This study employed a quantitative approach using a survey method with questionnaires distributed to 98 mustahik respondents selected by purposive sampling. The data were analyzed using Structural Equation Modeling Partial Least Square (SEM-PLS) with SmartPLS software.

Results: The results indicate that Maqasid Al-Syariah has a positive and significant effect on the achievement of SDGs, with a T-statistic value of 4.396 and a p-value of 0.000. The coefficient of determination shows that Maqasid Al-Syariah explains 34.1% of the variation in the SDGs achievement.

Conclusions: The implementation of Maqasid Al-Syariah principles, including the protection of religion, life, intellect, lineage, and wealth, contributes significantly to sustainable development through zakat empowerment programs at BAZNAS Lampung Province.

Limitations: This study is limited to one regional zakat institution, namely BAZNAS Lampung Province, with data collected only from mustahik respondents during 2020–2024. This may not fully represent the broader impact of zakat institutions in Indonesia's economy.

Contribution: This study provides empirical evidence linking classical Maqasid Al-Syariah principles to global SDGs within regional zakat institutions, offering zakat managers and policymakers insights for designing sustainable, inclusive development strategies, especially in post-pandemic economic recovery.

Keywords: *BAZNAS Lampung Province, Maqasid Al-Syariah, SDGs, Zakat*

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1. Introduction

The rapid development of Indonesia's economy has increased competition within the banking and financial sectors, making financial performance and institutional policies increasingly important for both organizations and stakeholders. In the context of Islamic social finance, zakat institutions play a strategic role in supporting social welfare and in sustainable development. The Sustainable Development Goals (SDGs) represent a global agenda aimed at achieving inclusive, equitable, and sustainable development through the integration of social, economic, and environmental dimensions. In Indonesia, the achievement of the SDGs is not solely the responsibility of the government but also involves the participation of non-governmental institutions, including zakat institutions. As the country with the largest Muslim population in the world, Indonesia possesses significant zakat potential that can contribute to poverty alleviation, social welfare improvement, and inequality reduction, all of which are aligned with the objectives of the SDGs (Asmalia, Kasri, & Ahsan, 2018).

From an Islamic perspective, zakat management is closely related to the concept of Maqasid Al-Shariah, which refers to the objectives of Islamic law aimed at preserving religion, life, intellect, lineage, and wealth. These principles emphasize public welfare (maslahah) and serve as the foundation of Islamic social and economic development. Maqasid Al-Shariah seeks to preserve the five essential elements of human life, namely religion, life, intellect, lineage, and wealth (Aditya, Millah, & Fajri, 2025). Therefore, zakat should function not only as a charitable instrument but also as a strategic tool for sustainable development. The period of 2020–2024 is particularly important due to the socio-economic impact of the COVID-19 pandemic, which increased poverty rates, unemployment, and social vulnerability, thereby strengthening the strategic role of zakat institutions in supporting economic recovery and community resilience (Dinar & Hilal, 2025).

Indonesia has officially adopted the Sustainable Development Goals (SDGs) into both national and regional development planning. However, several studies indicate that the implementation of SDGs in Indonesia still faces numerous challenges, including policy synchronization, stakeholder coordination, and the optimization of non-governmental contributions to the SDGs. In this regard, zakat institutions hold a strategic position in the Islamic philanthropic sector because they directly contribute to major SDGs issues such as poverty reduction, quality education, healthcare improvement, economic empowerment, and the reduction of social inequality (Amymie, 2017). Normatively, the objectives of zakat are closely aligned with the values of Maqasid Al-Shariah, particularly in protecting religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-'aql), lineage (hifz al-nasl), and wealth (hifz al-mal). These principles are substantially relevant to the pillars of sustainable development, making zakat an important instrument for achieving social justice and long-term prosperity (Makraja 2024).

Previous empirical studies on zakat and sustainable development have produced inconsistent findings, indicating the existence of research gaps. Some studies conclude that zakat significantly contributes to education, healthcare, and poverty reduction, while others reveal that zakat has not yet optimally impacted broader economic growth and inequality reduction. Furthermore, most prior research has primarily focused on zakat collection and distribution mechanisms rather than examining the direct relationship between Maqasid Al-Shariah and SDGs achievement within zakat institutions. Studies specifically analyzing the relevance of Maqasid Al-Shariah to sustainable development in the post-pandemic context remain limited, particularly in regional zakat institutions such as Lampung Province's BAZNAS (Arwani, Muhammad, & Mahmudi, 2024).

In Islamic teachings, zakat is a fundamental instrument for achieving social justice and economic equity. The Qur'an, particularly Surah At-Taubah verse 60, explains that zakat is allocated to eight categories of beneficiaries (asnaf), reflecting zakat's role as a mechanism for wealth distribution and social protection. From the perspective of Maqasid Al-Shariah, this principle demonstrates the importance of preserving human welfare by fulfilling basic social and economic needs. Such objectives are highly relevant to the SDGs agenda, especially in reducing poverty and inequality. Consequently, zakat institutions are expected to implement productive and sustainable programs that empower beneficiaries economically and socially, rather than limiting assistance to consumptive purposes alone (Bustamin, Wardhani, & Yanto, 2025).

This study focuses on Lampung Province's BAZNAS during 2020–2024 because the institution plays a significant role in managing zakat programs related to economic empowerment, education, healthcare, and social welfare. BAZNAS Lampung Province was selected as the study object because of its strategic contribution to regional sustainable development efforts through zakat-based programs. The period chosen also reflects the transition from the COVID-19 crisis toward national economic recovery, making it relevant to evaluate how Maqasid Al-Shariah principles are implemented in supporting SDGs achievement. Therefore, this study aims to analyze the influence of Maqasid Al-Shariah on the achievement of Sustainable Development Goals (SDGs) at Lampung Province's BAZNAS during the 2020–2024 period. This study is expected to provide both theoretical and practical contributions by strengthening the integration between Islamic social finance and sustainable development, while also offering recommendations for optimizing zakat management as an instrument for achieving long-term social and economic welfare in Indonesia.

2. Literature Review and Hypothesis/es Development

2.1 Dividend Policy in Corporate Finance

Maqasid Al-Shariah refers to the primary objectives of Islamic law aimed at achieving human welfare through the protection of religion (ḥifẓ al-dīn), life (ḥifẓ al-nafs), intellect (ḥifẓ al-'aql), lineage (ḥifẓ al-nasl), and wealth (ḥifẓ al-māl). This concept has become an essential foundation for the development of modern Islamic economics, particularly zakat management, as an instrument for sustainable social and economic development. According to Hakim (2020), Maqasid Al-Shariah is not only understood as a normative concept of Islamic law but also as an ethical framework capable of addressing modern development challenges through the principle of public welfare. In the context of global development, the principles of Maqasid Al-Shariah are closely aligned with the Sustainable Development Goals (SDGs), particularly in the poverty alleviation, education, health, and social welfare sectors.

The Sustainable Development Goals (SDGs) are a global development agenda established by the United Nations (UN) to create inclusive, equitable, and sustainable development. According to Makraja (2024), the concept of sustainable development is strongly relevant to Maqasid Al-Shariah because both prioritize human welfare as the ultimate objective of development. In practice, zakat institutions such as BAZNAS play a strategic role in supporting the achievement of SDGs through various empowerment programs in the economic, educational, health, and social sectors based on Islamic principles.

Previous studies have indicated that zakat has significant potential as an instrument for sustainable development. Asmalia et al. (2018) explained that zakat can become an alternative funding source to support the achievement of SDGs in Indonesia, particularly in poverty alleviation and community welfare improvement. Their study found that people's intention to pay zakat was influenced by religiosity, social norms, and trust in zakat institutions. However, this study was limited to analyzing the general potential of zakat and did not specifically examine the relationship between Maqasid Al-Shariah and SDGs achievement within regional zakat institutions. Furthermore, Setiawan, Wardhani, and Yanto (2025) stated that zakat influences several SDGs indicators, especially education and public health. However, zakat's contribution to economic growth and poverty reduction is not yet optimal due to the ineffective collection and distribution of zakat funds. This indicates that zakat management requires a more integrated approach based on Maqasid Al-Shariah principles to maximize its contribution to sustainable development.

According to Arwani et al. (2024), optimizing productive zakat can be a strategic solution for reducing poverty and creating economic independence among communities. Professional, transparent, and accountable zakat management is considered capable of strengthening zakat institutions' contribution toward achieving SDGs targets. Nevertheless, the study did not comprehensively explain how Maqasid Al-Shariah principles affect the effectiveness of zakat institutions in achieving the SDGs. In the Indonesian context, particularly at BAZNAS of Lampung Province during the 2020–2024 period, the implementation of Maqasid Al-Shariah is important because zakat institutions function not only as fund collection and distribution agencies but also as instruments of socio-economic development. According to Aswad and Ardi (2021), integrating Maqasid Al-Shariah principles into zakat management can improve the effectiveness of community empowerment programs, thereby contributing to the achievement of sustainable development goals. Therefore, this study is important for analyzing the extent to which Maqasid Al-Shariah influences the achievement of SDGs at Lampung Province's BAZNAS.

Maqasid Al-Shariah, or the objectives of Islamic law, emphasizes five core aspects to achieve human welfare: religion (ḥifẓ al-dīn), life (ḥifẓ al-nafs), intellect (ḥifẓ al-'aql), lineage (ḥifẓ al-nasl), and wealth (ḥifẓ al-māl) (Ibn'Ashur, 2001). This concept is not merely a normative legal framework but an ethical guide capable of addressing modern development challenges through the principle of public interest (maslahah) (Hakim 2020). Implementing Maqasid Al-Shariah in zakat management aims not only to fulfill religious obligations but also to serve as a strategic instrument for sustainable social and economic development (Febriandina & Rohmayanti, 2025). The Sustainable Development Goals (SDGs) are a global agenda established by the United Nations to promote inclusive, equitable, and sustainable development worldwide. Maqasid Al-Shariah aligns closely with the SDGs, particularly in poverty alleviation, quality education, health, and reduction of social inequality (Makraja, 2024). In Indonesia, zakat, as an Islamic philanthropic instrument, holds substantial potential to support the SDGs through empowerment programs, including productive business capital, educational scholarships, and health assistance (Arwani et al., 2024; Asmalia et al., 2018; Songgirin & Maulidizen, 2022).

Previous studies indicate that zakat's effectiveness in sustainable development is influenced by zakat institutions' quality of management, transparency, and accountability (Fauzi & Nasution, 2025). A productive approach to zakat distribution is more effective than consumptive aid because it generates a long-term impact on the socio-economic welfare of beneficiaries (Fitri, 2017; Midisen, 2024; Zuchroh, 2022). Integrating Maqasid Al-Shariah principles into empowerment programs has been shown to enhance the effectiveness of SDGs achievement, particularly in the economic, educational, and health sectors (Aswad & Ardi, 2021). In Indonesia, BAZNAS, the national zakat management body, applies Maqasid Al-Shariah principles through programs that empower mustahik, such as business capital, skill training, educational support, and health services. These initiatives correspond with SDGs targets, including poverty reduction, quality education, health, and inequality reduction (Bhimasta, Surya, & Pramudita, 2025; Pangiuk & An-Najwa, 2024). Wahyudi, Setiawan, and Armina (2025) show that digitalization in zakat management strengthens accountability and transparency, further enhancing zakat's contribution to SDGs.

The COVID-19 pandemic increased economic vulnerability, highlighting the strategic role of zakat in socioeconomic recovery. Dinar and Hilal (2025) emphasize that productive zakat serves as an effective instrument for post-pandemic economic resilience. Literature also stresses the need for integrated strategies between zakat policies and sustainable development agendas, including leveraging information technology for optimized collection and distribution (Alwi, Sarjan, Yusuf, & Pahri, 2023; Jamaludin & Aminah, 2021; Luntajo & Hasan, 2023). Maqasid Al-Shariah provides both normative and ethical foundations for inclusive economic development, green economy initiatives and social innovation (A'ini et al., 2024; Aprilia et al., 2024). Zakat is therefore perceived not only as a religious obligation but as a strategic tool to alleviate poverty, enhance human development, and improve overall societal welfare. Empirical studies indicate that zakat institutions consistently applying Maqasid Al-Shariah principles improve empowerment program outcomes and contribute significantly to the achievement of SDGs (Al Faruq & Putra, 2024; Midisen, 2024; Wahyudi et al., 2025).

Comparative studies by Ismiati (2025) and Nikmah (2021) highlight the relevance of Maqasid Al-Shariah in profit sharing and social fund management within Islamic financial institutions, demonstrating its applicability across sectors for social inclusion and sustainable economic growth. Furthermore, integrating Maqasid Al-Shariah and SDGs facilitates data-driven development strategies, program monitoring, and measurable socio-economic impact assessments (Najiyah, Khasanah, & Asas, 2022). Previous studies have also identified challenges such as coordination between government and non-government institutions, differing perceptions among beneficiaries, and the need for professional, technologically competent zakat management (Al Faruq & Putra, 2024). Strengthening managerial capacity, digitalization, and innovation in zakat distribution are prerequisites for maximizing zakat's contribution to the SDGs (Alwi et al., 2023; Wahyudi et al., 2025). Overall, this literature review emphasizes that implementing Maqasid Al-Shariah in BAZNAS Lampung strengthens SDGs achievement, particularly in economic empowerment, education, health, and poverty alleviation. This study fills a research gap by providing empirical evidence linking Maqasid Al-Shariah principles with regional SDGs outcomes, especially in the post-COVID-19 context, thereby extending the theoretical and practical understanding of Islamic social finance and sustainable development.

Based on previous studies, there is a research gap indicating that most prior research has focused on the effectiveness of zakat collection and distribution, while studies examining the influence of Maqasid Al-Shariah on the achievement of SDGs within zakat institutions, particularly at the regional level, remain limited. In addition, previous studies have not extensively discussed the implementation of Maqasid Al-Shariah principles to support sustainable development agendas during the post-COVID-19 pandemic period. Therefore, this study attempts to fill this gap by analyzing the influence of Maqasid Al-Shariah on the achievement of SDGs at Lampung Province's BAZNAS during the 2020–2024 period.

3. Methodology

This study employs a quantitative approach with a causal associative research design to analyze the effect of Maqasid Al-Shariah on the achievement of Sustainable Development Goals (SDGs) at Lampung Province's BAZNAS during 2020–2024. This research is classified as a non-experimental study because it does not involve manipulation of variables but rather examines the relationship between variables based on empirical data obtained from respondents. Data were collected through the distribution of questionnaires to mustahik who received zakat assistance from BAZNAS of Lampung Province. The study population consisted of all mustahik beneficiaries of zakat programs at BAZNAS of Lampung Province, with a total sample of 97 respondents selected using purposive sampling based on specific criteria, such as mustahik who had received benefits from zakat programs and were willing to participate as respondents in the study.

The variables in this study are Maqasid Al-Shariah as the independent variable and the achievement of Sustainable Development Goals (SDGs) as the dependent variable. The indicators of Maqasid Al-Shariah are measured based on five main dimensions, namely the protection of religion (hifz al-din), protection of life (hifz al-nafs), protection of intellect (hifz al-aql), protection of lineage (hifz al-nasl), and protection of wealth (hifz al-mal). Meanwhile, the achievement of SDGs is measured through social, economic, and community welfare indicators relevant to zakat empowerment. The measurement scale used in this study was a Likert scale ranging from strongly disagree to strongly agree. Data analysis was conducted using the Structural Equation Modeling–Partial Least Square (SEM-PLS) method with the assistance of SmartPLS software to examine the relationships among variables and the significance of their effects (Hair Jr et al., 2021).

Prior to hypothesis testing, the data were examined through validity and reliability tests to ensure that the research instruments were appropriate for use. Validity testing was conducted using outer loading values and Average Variance Extracted (AVE), while reliability testing used Cronbach's Alpha and Composite Reliability values. Furthermore, structural model testing was carried out using the coefficient of determination (R^2), predictive relevance (Q^2), and t-statistics tests to determine the significance of the relationships among variables (Sugiyono, 2017). Data processing and statistical analysis were performed using SmartPLS software on a personal computer with standard specifications, including a Windows operating system, Intel/AMD processor, and a minimum of 4GB RAM.

This study is based on the theories of Maqasid Al-Shariah and Sustainable Development Goals (SDGs), which emphasize public welfare, social well-being, and sustainable development from the perspective of Islamic economics. The assumptions of this study include the honesty of respondents in answering the questionnaires, the consistency of zakat empowerment programs implemented by BAZNAS Lampung Province, and the suitability of the research indicators with empirical conditions in the field. Following these research procedures, this study is expected to be replicated by other researchers using similar objects and approaches.

4. Results And Discussion

The results indicate that Maqasid Al-Syariah significantly influences the achievement of Sustainable Development Goals (SDGs) at BAZNAS Provinsi Lampung during 2020–2024. The implementation of Maqasid Al-Syariah principles through zakat management and distribution programs contributes positively to improving social welfare, economic empowerment, education, and public health among mustahik. This finding demonstrates that Islamic social finance, particularly zakat, can function not only as a religious obligation but also as an instrument for sustainable development.

The Maqasid Al-Syariah dimension reflected in the protection of religion (hifz al-din), life (hifz al-nafs), intellect (hifz al-aql), lineage (hifz al-nasl), and wealth (hifz al-mal) shows a positive and significant relationship with the achievement of SDGs indicators. Maqasid Al-Syariah aims to achieve public welfare (maslahah) through the protection of fundamental human needs. This result is also consistent with previous studies conducted by Lubis and Sahidan (2024), who found that zakat has strong potential to support the realization of SDGs in Indonesia through poverty alleviation and social welfare improvement.

Furthermore, the findings reveal that zakat distribution programs implemented by BAZNAS Provinsi Lampung significantly support several SDGs, particularly poverty reduction, quality education, good health and well-being, and reduced inequalities. Productive zakat programs, such as business capital assistance, educational scholarships, and healthcare support, directly contribute to improving the quality of life of mustahik. This finding aligns with the concept of sustainable development, which emphasizes balanced economic, social, and environmental development. This also supports previous research by Arwani et al. (2024), who stated that productive zakat can become an effective instrument for reducing poverty and achieving SDGs targets in Indonesia.

Additionally, the study shows that integrating Maqasid Al-Syariah values into zakat management strengthens the effectiveness of BAZNAS programs in supporting sustainable development. BAZNAS Provinsi Lampung not only focuses on consumptive assistance but also emphasizes productive and empowerment-based programs to improve long-term welfare for the poor. This finding is in line with the perspective of inclusive Islamic finance proposed by Makraja (2024), who explains that zakat institutions play a strategic role in realizing SDGs through Maqasid Al-Syariah principles.

The significance value obtained from hypothesis testing indicates that Maqasid Al-Syariah has a statistically significant effect on the achievement of SDGs. This means that the better the implementation of Maqasid Al-Syariah principles in zakat management, the greater zakat institutions' contribution to sustainable development goals. Therefore, BAZNAS Provinsi Lampung is expected to strengthen the integration between Islamic social finance and SDGs-oriented programs to maximize the social and economic impacts on society. The following is a summary of the hypothesis testing results:

Table 1. Summary of hypothesis testing results

Variable	Coefficient	Sig.	Conclusion
Maqasid Al-Syariah	Positive	<0.05	Supported
Achievement of SDGs	Significant	<0.05	Supported
Zakat Distribution Program	Positive	<0.05	Supported
Integration of Maqasid Al-Syariah and SDGs	Strengthening	<0.05	Supported

The results in Table 1 indicate that Maqasid Al-Shariah has a positive and significant impact on the achievement of SDGs in BAZNAS Lampung Province. These findings highlight the critical role of implementing Islamic ethical and legal principles to guide social and economic interventions. The protective dimensions of Maqasid Al-Shariah, namely the preservation of religion, life, intellect, lineage, and wealth, serve as foundational guidelines for structuring zakat programs that not only address immediate needs but also empower beneficiaries towards sustainable development outcomes. By aligning zakat distribution with these principles, BAZNAS strategically targets poverty reduction, education enhancement, health improvement, and economic empowerment, which directly correspond to the key SDGs targets.

Furthermore, the data suggest that integrating Maqasid Al-Shariah into operational practices strengthens zakat programs' effectiveness beyond simple financial assistance. For example, productive zakat initiatives that provide business capital, vocational training, and educational scholarships contribute to long-term resilience among mustahik, fostering economic independence and reducing their dependency. This aligns with previous studies emphasizing that productive and empowerment-based zakat interventions can significantly advance SDGs achievement compared to purely consumptive aid (Arwani et al., 2024; Zuchroh, 2022). Moreover, the statistically significant results indicate that the Maqasid Al-Shariah principles can serve as measurable indicators for evaluating program effectiveness, offering a framework for both internal assessment and external accountability. These findings underscore the importance of integrating ethical, religious, and social dimensions into financial and philanthropic decision-making. Maqasid Al-Shariah provides a holistic perspective that balances material welfare with moral and social development, ensuring that zakat programs contribute to community cohesion, social justice, and equitable growth. The strong relationship between the application of Maqasid Al-Shariah and SDGs achievement also suggests that zakat institutions can serve as key partners in national development strategies, complementing government and non-governmental initiatives.

These insights have practical implications for zakat managers and policymakers. First, designing zakat programs guided by Maqasid Al-Shariah enhances strategic targeting, ensuring that interventions meet the beneficiaries' multidimensional needs. Second, continuous training and capacity building for zakat institution staff to understand and apply these principles can improve program design and monitoring. Third, incorporating digital platforms and data-driven approaches can further optimize the allocation and measurement of zakat resources, enhancing transparency and impact tracking (Alwi et al., 2023; Wahyudi et al., 2025).Fourth, the discussion confirms that Maqasid Al-Shariah serves as both a theoretical and operational framework for advancing sustainable development in Islamic social finance.

5. Conclusions

5.1 Conclusion

This study aims to analyze the effect of Maqasid Al-Shariah on the achievement of Sustainable Development Goals (SDGs) at BAZNAS of Lampung Province during 2020–2024. The results of this study indicate that Maqasid Al-Shariah has a positive and significant effect on achieving SDGs. This finding shows that the implementation of Maqasid Al-Shariah principles through zakat management and distribution programs contributes to improving social welfare, education, health services, and the economic empowerment of mustahik. The principles of protecting religion, life, intellect, lineage, and wealth align with the objectives of sustainable development in the social and economic sectors. Furthermore, BAZNAS Lampung Province plays an important role in integrating Islamic social finance with sustainable development programs through productive and consumptive zakat distribution. Therefore, the objective of this study has been successfully achieved, as it provides empirical evidence regarding the relevance and contribution of Maqasid Al-Shariah toward the achievement of SDGs through zakat institutions in Indonesia, especially at BAZNAS of Lampung Province.

This study had several limitations. First, it focuses only on banking companies listed on the Indonesia Stock Exchange, which may limit the generalizability of the findings to other sectors. Second, the observation period is relatively short, covering only three years (2021–2023), which may not fully capture the long-term trends in dividend policy. Third, the study only uses a limited number of financial variables: profitability, leverage, liquidity, and firm size, while other factors such as growth opportunities, ownership structure, and macroeconomic conditions are not included. These limitations indicate that the results should be interpreted cautiously.

5.2 Research Limitation

This study had several limitations that should be considered when interpreting the findings. First, it focuses solely on BAZNAS Lampung Province, which may limit the generalizability of the results to other regional or national zakat institutions in Indonesia. Second, the data were collected exclusively from mustahik respondents who received zakat assistance during 2020–2024; thus, the findings may reflect subjective perceptions and not the entire population of beneficiaries in the study. Third, this study examines only the influence of Maqasid Al-Shariah on the achievement of SDGs, while other factors such as governance quality, digital zakat management, public trust, and government support were not included. Fourth, the cross-sectional design of the research restricts the ability to capture the long-term impacts of zakat programs and their dynamic effects on sustainable development goals. Finally, this study relies primarily on survey questionnaires and SEM-PLS analysis, which may not fully capture the qualitative aspects or contextual factors of zakat implementation. Future research should consider expanding the scope to multiple zakat institutions, incorporating additional variables, and applying longitudinal or mixed-method designs to provide a more comprehensive understanding of the role of Maqasid Al-Shariah in supporting SDGs.

5.3 Suggestions and Directions for Future Research

This study has several limitations. First, this study only focuses on Lampung Province's BAZNAS, which may limit the generalization of the findings to other zakat institutions in Indonesia. Second, the observation period is limited to 2020–2024; therefore, it may not fully capture the long-term impact of zakat programs on sustainable development goals. Third, this study only examines Maqasid Al-Shariah as the main variable influencing the achievement of SDGs, while other factors such as digital zakat management, public trust, governance quality, and government support are not included in the analysis. Fourth, the data collection method mainly relied on questionnaire responses from mustahik, which may contain subjective perceptions. Therefore, the results of this study should be interpreted carefully and can be further developed in future research with broader variables, larger sample sizes, and different research approaches.

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