



The Law of Prioritizes Alms Over Qurban Worship During The Covid-19 Pandemic

Nadzira Luftiari,¹ Aji Rystiawan,² Siti Nurjanah³, Ulya Fuhaida⁴

¹ Universitas Islam Negeri Raden Mas Said Surakarta

Jl. Pandawa–Dusun IV, Pucangan, Kecamatan Kartasura, Kabupaten Sukoharjo, Jawa Tengah 57168, Indonesia

² Universitas Islam Negeri Raden Mas Said Surakarta

Jl. .Pandawa- Dusun IV, Pucangan, Kecamatan Kartasura, Kabupaten Sukoharjo, Jawa Tengah 57168, Indonesia

³ Universitas Islam Negeri Raden Mas Said Surakarta

Jl. .Pandawa- Dusun IV, Pucangan, Kecamatan Kartasura, Kabupaten Sukoharjo, Jawa Tengah 57168, Indonesia

⁴ Coventry University, United Kingdom

Priory Street, Coventry CV1 5FB United Kingdom

* Corresponding Author, E-mail: dzakiyahazizah31@gmail.com

Article History:

Received December 12, 2022

Revised June 19, 2024

Accepted June 27, 2024

Keywords:

Alms, Islamic Law, Qurban worship, Fatwa During Crisis

Abstract

The purpose of this research is to find out about the law regarding prioritizing alms rather than sacrificial worship during the Covid-19 pandemic. This study uses the systematic literature review method which is a way of identifying, evaluating, and interpreting the availability of research that is relevant to the formulation of the problem under study. This study also uses a scientific methodological approach to summarize research results by regularly searching articles whose research focus is in the form of legal concepts of fiqh. Data analysis was conducted descriptively-qualitatively, with the following steps: Data Reduction: Grouping data relevant to the research, such as fiqh principles, views of scholars, and implementation in the field. Data Display: Organizing data into a thematic framework, such as sharia arguments, fatwas of scholars, and implementation in society during the pandemic. The results obtained from this study indicate that during the pandemic it created economic problems, which then gave priority to Muslims who were able to sacrifice to give alms in the form of money because this was in accordance with the recommendations of the Muhammadiyah fatwa.

Introduction

Qurban or in Fiqh terms, namely Udhiyyah which means an animal slaughtered on Eid al-Adha. In the Qur'an itself, there is a command from Allah SWT to make a sacrifice as a form of worship that is highly recommended to be fulfilled.



Muslims slaughter sacrificial animals such as camels, cows and goats to basically increase the values of piety, patience and sincerity in carrying out the teachings of their religion. So far, the qurban worship can only be carried out by those who are able.

In the midst of the Covid-19 pandemic, the emergence of economic problems in society has become a fact in affected countries such as Indonesia, so that this can also cause problems in carrying out the qurban worship during the Covid-19 pandemic.

The Indonesian government itself has issued a circular regarding guidelines for the implementation of slaughtering sacrificial animals in the midst of the Covid-19 pandemic. The contents of the circular explain that the implementation of sacrificial animals and the slaughter of sacrificial animals must continue to adjust to new conditions or the new normal by paying attention to various preventive measures and controlling the potential spread of the Covid-19 virus. Not only that, the Indonesian Ulema Council and the Muhammadiyah Tarjih Council have also issued a Fatwa regarding the process of slaughtering sacrificial animals during the Covid-19 pandemic.

The PP Muhammadiyah Fatwa regarding the implementation of the sacrificial worship is related to the pandemic situation where many Muslims are affected economically, so it is recommended that funds for sacrifice be given in charity and not used to buy sacrificial animals or prioritize charity over sacrifice. With this, it has caused turmoil in the hearts of some Muslims regarding which should be prioritized during the Covid-19 pandemic between giving charity or the sacrificial worship which has become the command of Allah SWT.

In the context of the pandemic, the need for humanitarian assistance is very urgent. Many people need a helping hand, whether in the form of food, medicine, or other necessities of life. This raises a question among Muslims: in an emergency situation such as a pandemic, should giving alms or social assistance be prioritized over carrying out the qurban ritual?

In Islam, the principle of Maqasid al-Shariah (the objectives of sharia) teaches that maintaining human welfare and preventing harm is the main priority. Therefore, a more in-depth study is needed to determine how Islamic law regulates the priority between qurban and alms in a pandemic situation, so that Muslims can make decisions that are in accordance with religious teachings and the needs of society.

This paper aims to discuss how Islamic law views the priority between alms and qurban during the COVID-19 pandemic, taking into account the spiritual, social, and emergency aspects that occur. Thus, Muslims during the Covid-19 pandemic need a proper legal system to deal with the current problems. Therefore, we will explain some laws from the opinions of scholars regarding prioritizing alms rather than performing qurban worship during the Covid-19 pandemic in order to minimize differences of opinion that cause disputes among the community.

Methods

This research is a research that uses the systematic literature review method, which is a way to identify, evaluate, and interpret the availability of research that is relevant to the formulation of the problem being studied. This research is also a scientific methodology approach that aims to summarize the results of the research by systematically searching for articles and there are clear criteria related to which articles will be included with the focus of the research in the form of the concept of Islamic law on the priority of charity during the pandemic rather than sacrifice during the Eid al-Adha period during the Covid-19 pandemic.

Data analysis was conducted descriptively-qualitatively, with the following steps: Data Reduction: Grouping data relevant to the research, such as fiqh principles, views of scholars, and implementation in the field. Data Display: Organizing data into a thematic framework, such as sharia arguments, fatwas of scholars, and implementation in society during the pandemic. Conclusion and Verification: Drawing conclusions based on the findings that have been analyzed, then verifying them through data triangulation to ensure the validity of the results. This approach is expected to provide a comprehensive picture of the priority of qurban and alms worship in emergency situations, as well as the relevance of Islamic law in responding to contemporary challenges.

Results and Discussion

A. Understanding Almsgiving and Sacrifice in Islam

Shadaqah or alms comes from the word shadaqa which means true. Meanwhile, according to sharia terminology, shadaqah has the same meaning as infaq both in terms of law and provisions. However, infaq is related to material, while shadaqah has a broad meaning, and concerns non-material. Shadaqah is a gift given by a Muslim to another person voluntarily and spontaneously in a certain amount, as a good thing to expect Allah's pleasure and reward. According to sharia, shadaqah can be interpreted as a gift from someone sincerely to someone who is entitled to receive it and is also accompanied by a reward from Allah. In terms of what is given, the shadaqah given is not limited to physical property, but can be good words, energy, forgiving others, providing solutions to a problem, providing assistance to those in need, both material for ideas or thoughts, but also includes all goodness.¹

Etymologically, sacrifice means the name for an animal that is sacrificed or the name for an animal that is slaughtered on Eid al-Adha. While in fiqh it is the act of slaughtering certain animals with the intention of getting closer to Allah SWT and is done at a certain time and can also be defined as animals that are slaughtered on Eid al-Adha in order to get closer to Allah SWT.

¹Hafidhuddin, Didin. 2001. Practical Guide to Zakat, Infak, and Alms. Jakarta: Gema Insani Press.

According to the big dictionary of the Indonesian language, the word sacrifice means offering to God (such as sheep, cows, camels that will be slaughtered on Eid al-Adha). The second form of the word sacrifice, comes from the word "qaraba" which means close, in accordance with the purpose of the sacrifice worship, namely to get closer to Allah. In this case, the naming of something, the word Eid al-Adha, with the name of its time, namely Dhuha, which is when the sun rises a certain amount. Because at that time the sacrifice worship is usually carried out.

According to the opinion of Wahbah al-Zuhaili, sacrifice is slaughtering certain animals with the intention of getting closer to Allah at a predetermined time. The wisdom of the law of sacrifice is to express gratitude to Allah SWT for His various blessings. Likewise, gratitude for still being given the opportunity to live from year to year, and gratitude for having been forgiven for the sins committed, both sins caused by violating His commands and unintentionally in carrying out His sunnah. In addition, sacrifice is also prescribed in order to facilitate the conditions of the family that sacrifices and other parties.

B. The Law of Almsgiving and Sacrifice According to Islam

1. The Law of Almsgiving

The jurists agree that the legal basis for almsgiving is sunnah, it is rewarded if you do it and loses if you leave it. Apart from the sunnah, the law of giving alms can become haram if the person giving alms knows that the wealth is for bad things, whether it is a disobedience. It can even become obligatory if a person has made a vow but gives charity to someone or to a certain institution. In other cases, the obligation to give alms also occurs when someone encounters someone who is in dire need and threatens their life. For example, if we come across a beggar who hasn't eaten for three days and looks very weak, then if we have food, it's better to give charity to them. Allah SWT says in QS. Al Baqarah verse 280:

وَإِنْ كَانَ ذُو عُسْرَةٍ فَنَظِرَةٌ إِلَىٰ مَيْسَرَةٍ ۗ prayer

“And if (the person in debt) is in trouble, then give him respite until he is free. And giving away (some or all of the debt) is better for you, if you only knew.”²

²Muhaimin, Alif and Nila Sastrawati. 2020. Review of Islamic Law on the Management of Donor Alms Funds, Iqtishaduna: Scientific Journal of Students of the Department of Islamic Economic Law. Vol. 2, No. 1, pp. 1-10.

2. The Law of Sacrifice Worship

According to madhhabs other than Hanafiyah, the law of sacrificing is sunnah, it is not obligatory and it is makruh to abandon it for someone who is able to do it. According to the popular opinion in the Maliki school of thought, this kind of law applies to people who are not performing the Hajj who are currently in Mina. Furthermore, according to them, it is highly recommended for people who can afford to offer sacrifices for each member of their family, even if that person only sacrifices alone and intends to represent all members of his family or those in his care, then the sacrifice in question is still considered valid.

Meanwhile, according to the Shafi'i school of thought, the law of sacrificing is sunnah 'ain for every person, once in a lifetime, and sunnah kifayat (every year) for every family of more than one. In the sense that if one of the family members has fulfilled it, then it is seen as representing the entire family.

The argument of the Shafi'i school of thought in stating that the sunnah kifayah sacrificial law for every family is a hadith narrated by Mikhnaf bin Sulaim which means, "Once, we friends) carried out wukuf together with Rasulullah SAW., I then heard him say, "O humans, it is obligatory for every family to make a sacrifice every year!"³

C. Benefits of Almsgiving and Sacrifice

1. Benefits of Giving Alms

There are several benefits of giving alms that we can learn from some of them:

The benefit of Giving Alms
1 Erases sins
2 Provides shade on the Day of Judgment
3 Allah will multiply the reward.
4 Opens a door to heaven for people who always give charity
5 Frees you from the torment of the grave
6 Angels always pray for those who give alms

³Al-Juzairi, Abdurrahman. 2017. Translation, Book of Jurisprudence of the Four Schools. Jakarta: Al-Kautsar Library.

7 Cleanses the heart from stinginess

The table above highlights the various benefits of giving alms (charity) according to Islamic teachings. Each point emphasizes how charity not only benefits the giver in this life but also in the Hereafter.

1. **Erases sins:** Giving alms helps to erase sins, purifying the soul and bringing the giver closer to Allah. It acts as an expiation for wrongdoings.
2. **Provides shade on the Day of Judgment:** On the Day of Judgment, when the sun is at its peak and people will be in great distress, those who gave charity will be granted shade, as a sign of Allah's mercy.
3. **Allah will multiply the reward:** The act of giving charity will be rewarded by Allah, often many times over, beyond the actual value of what was given.
4. **Opens a door to heaven:** Charity is a path to Paradise, with a special gate reserved for those who frequently give alms.
5. **Frees you from the torment of the grave:** Charity acts as a shield from the torment in the grave, providing peace and protection for the giver after death.
6. **Those who give alms are always prayed for by angels:** When a person gives charity, angels pray for them, asking Allah to bless them with more wealth and protection.
7. **Cleanses the heart from stinginess:** Giving charity helps remove greed and selfishness, cultivating a heart that is generous and compassionate.
8. **Expands your fortune:** Contrary to common belief that charity reduces wealth, it is believed in Islam that giving charity can actually bring more wealth and blessings in one's life.
9. **Acts as proof of one's faith and piety:** Giving alms is a demonstration of the giver's belief in Allah and their commitment to helping others, reflecting their piety and dedication to Islam.

In summary, giving alms is seen not only as a way to support those in need but also as a means to purify the soul, strengthen one's faith, and receive both worldly and spiritual benefits.

2. Benefits of Qurban Worship

Considering that sacrifice is a form of worship that shows a servant's obedience to the Creator, namely Allah SWT, then someone who has carried out the sacrifice during the Eid al-Adha holiday will receive several benefits, including:

a) Purify the sustenance you have

Because by sacrificing others also feel the pleasure that we feel. The sustenance that we have is not all absolutely ours, there are also rights for others so that sacrifice becomes one of the things done to purify sustenance.

b) Redeemer of sins

Sacrifice is one of the things done to atone for sins and get forgiveness from Allah because the first drop of blood is forgiveness for sins.

c) Exemplifying the patience of Prophet Ibrahim

Wrongone thing that caused the emergence of the command to sacrifice was an event experienced by the prophet Ibrahim when he had a dream that he had to slaughter his own son. What we can take from this is the patience and obedience of the prophet Ibrahim which was tested so that he let go of his son even though in the end Allah replaced him.

d) Distance yourself from greed

Even though many people are able to make sacrifices, many people from those who have not been given guidance in their hearts to do so. People who sacrifice have a humble nature and avoid greed because of their high generosity.

e) Maintaining ties of friendship

Sacrifice requires the cooperation and help of many people, and makes this activity a means of strengthening ties with other people.

D. The Law on Choosing Almsgiving rather than Sacrifice during the Covid-19 Pandemic

Sacrifice is a ritual of worship performed by Muslims in the month of Zulhijjah and the law of sacrifice worship is sunnah muakkad not obligatory for a Muslim who has the ability to sacrifice and makruh for those who are able to do the sacrifice to leave it. Many hadiths state that sacrifice is the best deed in the sight of Allah SWT that is done by a servant on the day of Eid al-Adha. Wahbah Az-Zuhaili in his book *Fiqh Islam Wa Adillatuhu* Volume 4 said that sacrifice is prescribed in order to ease the conditions of the family who sacrifices and other parties.

Thus, sacrifice cannot be replaced with money, unlike zakat Fitrah which is indeed intended to meet the needs of the poor. Therefore, according to Imam Ahmad, sacrifice is more important than giving alms with money equal to the sacrificial animal's price.⁴

Table 1. Law on Choosing Almsgiving rather than Sacrifice during the Covid-19 Pandemic

Category	Description	Priority Level	Explanation
Sacrifice (Sunnah Muakkad)	Highly recommended for	5	Sacrifice is a Sunnah Muakkad, meaning it's strongly

⁴Wahbah Az-Zuhaili, *Translation, Islamic Fiqh Book Wa Adillathu Volume 4*, (Jakarta: Echo of Humanity, 2011), 256.

	those who can afford it.		recommended. Considered the best deed during Eid al-Adha.
Almsgiving (Zakat)	Encouraged by the Qur'an but not obligatory. Focuses on helping the poor.	3	Though it's important, giving alms (zakat) is not mandatory, but it's encouraged, especially in helping the poor.
Almsgiving (Covid-19 Impact)	Due to the pandemic, there was a greater need for financial support, especially for those struggling.	4	Given the economic impact of Covid-19, almsgiving was emphasized as a way to help those in need.
Sacrifice & Almsgiving (Covid-19)	If one can afford both, it's highly recommended to do both sacrifice and almsgiving.	5	Both acts are encouraged for maximum reward, especially for those who can afford both during challenging times.
Sacrifice (Taukil)	Sacrifice can be done by representation, where another person or organization performs the sacrifice.	4	Taukil allows flexibility during the pandemic, ensuring that people can still fulfill the sacrifice requirement.

Source: Author, 2024

In connection with the legal basis for giving alms, Muslims are not obliged to give alms, but in the Qur'an, Allah SWT has encouraged Muslims to give alms because there are many virtues contained in alms, this is intended to help other people in need. help. When giving charity, you should prioritize yourself and then those in your care according to your priorities. A good measure of giving alms is if someone gives alms and after that there is still enough wealth left to meet their needs⁵(Imam Ash-Shan'ani. In 2020, when the Covid-19 pandemic hit, many people were affected by economic problems and the increasing number of the poor, they really needed money to meet their basic needs.

⁵Muhammad bin Ismail Ash-Shan'ani., Translation, Book of Subulus Salam - Syarah Bulughul Maram Volume 2, (Jakarta: Darus Sunnah Press, 2007), 75.

The problem arose before the Eid al-Adha holiday, still in a pandemic, namely the law regarding choosing to give alms or make a sacrifice. Regarding whether it is better to slaughter a sacrificial animal or give enough alms with an equivalent value, the Ulama emphasize more on slaughtering a sacrificial animal than giving alms because both are two different things that have their own legal requirements and procedures⁶. It is concluded that the emphasis on choosing the slaughter of sacrificial animals is aimed at people who are said to be able to carry out obedience to Allah SWT in the form of the command to perform the sacrifice on the Eid al-Adha holiday.

Regarding the Legal Provisions regarding Eid al-Adha Prayer and Slaughtering of Sacrificial Animals during the Covid-19 outbreak, there is a fatwa from the Indonesian Ulema Council Number 36 of 2020 which explains that the sacrificial worship cannot be replaced with money or other goods of equal value even though there is a need and benefit that is intended.

If this is done, then the law is as alms. However, this sacrificial worship can be done by means of *taukil* (representation), meaning that the person who makes the sacrifice hands over a certain amount of funds or money worth the livestock to another party, either an individual or an institution that acts as a representative to buy sacrificial animals, intend, care for, slaughter, and distribute sacrificial meat. The determination of this fatwa provides a middle ground for Muslims so as not to force their will in handling all activities related to sacrificial animals.

Another fact, from Muhammadiyah as one of the mass organizations in Indonesia issued a circular regarding the understanding that the Covid-19 outbreak has caused economic problems and the number of the poor has increased, therefore it is highly recommended for Muslims who are able to make sacrifices to prioritize giving alms in the form of money. In fact, for Muslims who are able to help overcome the economic impact of covid-19 and are able to make sacrifices, both can be done. If Muslims make sacrifices, Muhammadiyah gives a priority scale in the form of sacrifices being converted into funds and distributed through the Muhammadiyah Zakat Infaq and Shadaqah Institution to be distributed to people in great need in the 3T areas.

Therefore, from several legal provisions regarding the slaughter of sacrificial animals during the Covid-19 outbreak above, the law of choosing to give alms in the form of money rather than sacrifice during the Covid-19 pandemic can be said to be permissible or permissible, this is a choice not a priority. Because the Covid-19 pandemic has caused socio-economic problems and the number of poor people has also increased. However, if someone is able to do both, namely in making sacrifices

⁶Abdul Syatar and et al. Qurban Innovation Due to The Covid-19: Experiences from Indonesia, (European Journal of Molecular & Clinical Medicine, Vol. 7, No. 10, 2020), 1603.

and helping the poor, this is highly prioritized because both will receive great rewards from Allah SWT.

Based on several arguments, giving something that is more beneficial for the welfare is prioritized. As based on the hadith narrated by at-Tabrani which is stated in the Circular of the Muhammadiyah Central Leadership No. 06 / EDR / I.0 / E / 2020 which means "From Ibn Umar (narrated) there was a man who came to the Messenger of Allah and he said: Who is the most beloved person to Allah and what deeds are loved by Allah?

The Messenger of Allah (peace and blessings of Allah be upon him) replied: The best people in the sight of Allah are those who benefit others, and the best deeds in the sight of Allah are to give a Muslim a sense of joy, to free him from difficulties, to help him pay off his debts, to relieve him of hunger, a person who walks to help his brother in a need is more beloved to me than him who meditates in this mosque, namely the Medina mosque for one month".

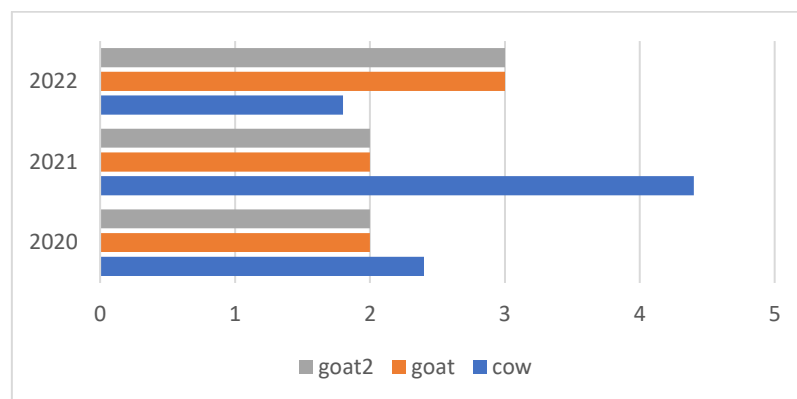
Based on this hadith, the implementation of sacrificial animals for someone who has limited funds and is only able to carry out one of the sacrifices or alms is recommended by prioritizing providing benefits to others such as providing assistance to those who need it during the Covid-19 pandemic, this is to increase the attitude of mutual assistance and social solidarity by giving a lot of alms. And if those who have the ability to carry out the sacrifice and also give alms by helping those in need, they should do both sincerely.

E. Data on the number of sacrificial animals during the Covid-19 pandemic at the Jogokariyan Mosque in the Yogyakarta area

Table 1.

Jogokariyan Mosque Sacrifice Data			
No	Year	Cow	Goat
1	2020	44	39
2	2021	41	37
3	2022	51	37

Source: Author, 2024



Source: Author, 2024

From these data, it can be concluded that in 2020 to 2022, the number of sacrificial animals slaughtered at the Jogokariyan mosque decreased in 2021, namely from 44 cows to 41 cows and the number of goats also decreased from 39 to 37 goats. This is because in that year the spread of the Covid-19 virus increased which had an impact on the community, such as many job losses and decreased income, resulting in economic difficulties in buying sacrificial animals, such as a decrease in demand from the community in buying sacrificial animals which was not as busy as the previous year.

F. Opinions of Ulama regarding the Law of Prioritizing Alms over Sacrificial Worship during the Covid-19 pandemic

When Covid-19 hit the country, Muslims in Indonesia will celebrate Eid al-Adha which falls on May 20, 2021. The Muhammadiyah Central Leadership conveyed several appeals for Muslims related to the commemoration of Eid al-Adha during the pandemic. The appeal is stated in the Circular of PP Muhammadiyah No. 05/EDR/1.0/E/2021 concerning Guidance and Guidelines for Facing the Pandemic and the Impact of Covid-19.

This is done in preparation for Eid al-Adha 1442 H. For example, during the Eid prayer which is performed at home considering that Covid-19 cases continue to increase and in PP Muhammadiyah which prioritizes the safety of the lives of the people. Including in diverting sacrifices by giving cash alms to help people affected by the Covid-19 outbreak. However, for people who are able, they are welcome to carry out both, namely sacrifice and alms.⁷

The Indonesian Ulema Council (MUI) in fatwa Number 36 of 2020 explains about Eid al-Adha Prayer and Slaughter of Sacrificial Animals during the Covid-19 Pandemic. MUI recommends that if someone is able to perform the sacrifice, then it is advisable

⁷ Priyono, et al. The 16th Resonance of Thought Integrating Science and Religion in the Pandemic Era. (Surakarta, Muhammadiyah University of Surakarta, 2021) pp. 20-24

to sacrifice. This is in accordance with the recommendations contained in the verses of the Qur'an, Hadith and the opinions of scholars with the note that they still follow the established health protocols.⁸

Meanwhile, the Muhammadiyah Tarjih and Tajdid Council issued a fatwa in Circular Letter Number 06/EDR/I.0/E/2020 concerning Guidance for Fasting on Arafah, Eid al-Adha, Qurban, and Qurban Worship Protocols During the Covid-19 Pandemic. This fatwa states that it is highly recommended for Muslims who have the ability to perform qurban to divert the qurban funds in the form of alms for people in need with a sense of social solidarity and benefit for those in need. This is based on the ijthihad method of scholars who use the theory or principle of al-Ikhtilaf fi fahm al-nash wa Tafsirihi (differences in understanding the evidence). Based on this theory, it shows that performing sedekah during the Covid-19 pandemic is considered more appropriate and effective than slaughtering sacrificial animals. This is because the basic needs of the community due to the Covid-19 pandemic have experienced a decline in economic quality. So that people need basic necessities in the form of money and food such as rice and others more than qurban meat.⁹

Conclusion

Alms is a gift given by a Muslim to another person voluntarily and spontaneously in a certain amount, and the legal basis according to the jurists is that the sunnah can even become obligatory if a person has made a vow to give alms. Meanwhile, sacrificial worship involves slaughtering certain animals with the intention of getting closer to Allah at a predetermined time and according to other than Hanafiyah, the law is sunnah sukakad. Sacrifice cannot be replaced with money, in contrast to zakat Fitrah which is intended to meet the living needs of the poor.

Regarding the fatwa from Muhammadiyah about prioritizing alms rather than sacrifice during the pandemic, the law can be said to be permissible or permissible, this is an option not a priority. Because the Covid-19 pandemic has caused socio-economic problems so that people need basic necessities in the form of money and food such as rice and others more than sacrificial meat. However, if someone is able to do both, namely in sacrifice and helping the poor, it is highly prioritized. For someone who has limited funds and is only able to carry out one of the sacrifices or alms, it is recommended to prioritize providing benefits to others such as providing assistance to those who need it to increase the attitude of mutual assistance and social solidarity by giving alms.

⁸Priyono, et al. The 16th Resonance of Thought Integrating Science and Religion in the Pandemic Era. (Surakarta, Muhammadiyah University of Surakarta, 2021) pp. 20-24

⁹Muzzaki, Faisol. Analysis of the Legal Istimbat Method Regarding Sacrifice and Almsgiving During the Covid-19 Pandemic (Comparative Study of the Fatwa of the MUI and the Muhammadiyah Tarjih and Tarjdid Council). (Yogyakarta, UIN Sunan Kalijaga, 2022)

Bibliography

Journals

- Muhaimin, Alif and Nila Sastrawati. 2020. Review of Islamic Law on the Management of Donor Alms Funds, *Iqtishaduna: Scientific Journal of Students of the Department of Islamic Economic Law*. Vol. 2, No. 1, pp. 1-10.
- Muzzaki, Faisol. 2022. Analysis of the Legal Istimbat Method Regarding Sacrifice and Almsgiving During the Covid-19 Pandemic (Comparative Study of the Fatwa of the MUI and the Muhammadiyah Tarjih and Tarjdid Council). Yogyakarta: UIN Sunan Kalijaga.

Books

- Hafidhuddin, Didin. 2001. Practical Guide to Zakat, Infak, and Alms. Jakarta: Gema Insani Press.
- Al-Juzairi, Abdurrahman. 2017. Translation, Book of Jurisprudence of the Four Schools. Jakarta: Pustaka Al Kautsar.
- Wahbah Az-Zuhaili, *Translation, Islamic Fiqh Book Wa Adillathu Volume 4*, (Jakarta: Echo of Humanity, 2011), 256.
- Muhammad bin Ismail Ash-Shan'ani., Translation, Book of Subulus Salam - Syarah Bulughul Maram Volume 2, (Jakarta: Darus Sunnah Press, 2007), 75.
- Priyono, et al. 2021. The 16th Resonance of Thought Integrating Science and Religion in the Pandemic Era. Surakarta: Muhammadiyah University of Surakarta.

Theses/Dissertation

- Abdul Syatar and et al. Qurban Innovation Due to The Covid-19: Experiences from Indonesia, (*European Journal of Molecular & Clinical Medicine*, Vol. 7, No. 10, 2020), 1603.

Websites

- Laily, Rizka Nur. August 2, 2020. This Mosque Slaughters 44 Cows and 39 Goats in a Short Time, Here's the Process. Retrieved September 17, 2022, from <https://www.merdeka.com/jateng/masjid-ini-sembelih-44-sapi-dan-39-kambing-dalam-waktu-pendek-begini-prosesnya.html>.
- Wisma, Galih. July 10, 2022. Eid al-Adha, Jogokariyan Mosque Yogyakarta Slaughters 41 Cows and 37 Sheep. Accessed September 17, 2022, from <https://yogya.inews.id/berita/idul-adha-masjid-jogokariyan-yogyakarta-sembelih-41-sapi-dan-37-domba>.

Jolly News Entertainment. July 9, 2022. 51 Cows and 37 Goats Have Been Slaughtered at Jogokariyan Mosque Yogyakarta. Retrieved September 17, 2022, from <https://www.jolly.my.id/51-cows-and-37-goats-have-been-slaughtered-at-jogokariyan-mosque-yogyakarta>.