

## CALCULATION OF NATIONAL INCOME IN ISLAMIC ECONOMY

Article	Abstract
<p><u>Author</u> Oktavia Nur Fadhillah <sup>1</sup> <i>Email:</i> <i>oktavianurf.digital@gmail.com</i></p> <p><sup>1</sup>Faculty of Economics and Natural Business, Walisongo State Islamic University, Semarang</p> <p><u>Correspondence Author :</u> *Abdillah Nurul Bahri, <i>Email:</i> <i>abdillahnurulbahri@gmail.com</i></p> <p><u>Data:</u> Received : Des 21, 2026; Accepted : Feb 02, 2026; Published : Feb 02, 2026;</p>	<p>This study aims to analyze the concept and calculation of national income from the perspective of Islamic economics and compare it with the conventional approach . National income is an essential indicator for determining a country's level of production , welfare , and overall economic capacity . In conventional economics , national income is measured through instruments such as Gross Domestic Product (GDP), Gross National Product (GNP), Net National Product (NNP), Personal Income , and Disposable Income using the production , income , and expenditure approaches . In contrast , Islamic economics emphasizes moral, social , and spiritual dimensions by incorporating zakat, infaq , sadaqah , and waqf as instruments of wealth redistribution . These instruments play a crucial role in promoting social justice , enhancing income distribution , and reducing structural poverty . This study employs a qualitative method through library research , examining academic literature to understand how Islamic instruments can be integrated into national income and welfare measurement . The findings indicate that national income assessment based on Islamic principles provides more comprehensive framework , as it evaluates not only economic growth but also societal well-being and equitable prosperity in mind with the objectives of maqasid al-shariah .</p> <p><b>Keywords :</b> <i>Islamic economics ; maqasid al-shariah ; national income ; welfare ; zakat.</i></p>

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## INTRODUCTION

Economic growth is one parameter for determining the level of national income in a region or country. National income is a parameter for economic growth in a region or country. Economic growth increases when national income, which is one of the factors of economic growth, increases. National income is the total income earned by a country in a certain period within one year. <sup>1</sup>National income is one element for determining the economic condition of a country in a certain period. A country's national income is used to determine the efficiency of resources managed for the production of goods and services. <sup>2</sup>The national approach relates to Gross Domestic Product (GDP), Gross National Product (GNP), Net National Product

<sup>1</sup> SE Arwin, *ISLAMIC MACROECONOMICS* (Cendekia Publisher, 2022), 31.

<sup>2</sup> Hardiansyah Raja, "Macroeconomics," 2022, 53.

(NPN), Personal Income (PP), and Personal Income. Disposabek (PPD). National income is calculated using real GDP and nominal GDP. There are three approaches to GDP calculations: the production approach, the income approach, and the expenditure approach.<sup>3</sup>

National income can be measured through production, expenditure, and income approaches. National income in Islamic economics uses zakat, waqf, and sadaqah as instruments. Islamic national income includes zakat in Islamic economic calculations. The accumulation of zakat in Islamic calculations encompasses the household, business, government, and social sectors. Furthermore, Islamic economics emphasizes the importance of zakat, sadaqah, and waqf as instruments of income redistribution that can improve social welfare and reduce economic inequality. Therefore, calculating national income in Islamic economics needs to incorporate these aspects to provide a more comprehensive picture of the economic conditions of the people.

Empirical evidence in many countries shows that high GDP growth does not always translate directly to increased public welfare. Persistently sharp income disparities, stagnant poverty rates, and disparities in access to basic services indicate that GDP alone is inadequate as a benchmark for socioeconomic well-being. Researchers in development economics are now even suggesting that measuring "welfare" is not a viable measure. beyond GDP" which includes income distribution and other non-market indicators to be more representative of the real welfare of society.<sup>4</sup>

In context Islamic economics, there is alternative approach more conceptual comprehensive to income national, with enter instruments social finance such as zakat, infaq, alms, and waqf (ZISWAF) as part from system redistribution income that can be strengthen justice social and welfare community. Approach This No only focused on production output, but also on distribution wealth, poverty alleviation poverty, and achievement maqashid syariah (objectives of syariah) which emphasizes benefit (goodness) general.<sup>5</sup>

Although studies have highlighted the limitations of GDP as a measure of welfare, previous research has rarely systematically discussed how Islamic economic instruments can be conceptually and analytically integrated into a comprehensive national income measurement framework. Existing studies are generally descriptive or normative in nature, without developing calculation models that could be used as alternatives to existing macroeconomic measures. Previous research has discussed the concept of national income in conventional economics and its limitations on societal welfare. "A normative review of maqasid sharia as the basis of values in economic policy."<sup>7</sup>

However, there has been little research that has developed a conceptual framework or analytical model that integrates Islamic economic instruments into the commonly used macro national income calculations or that offers operational alternative indicators based on maqashid sharia to bridge the limitations of GDP in the context of social welfare. The novelty of this research is in systematically combining the results

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<sup>3</sup> Meri Rahmania et al., *Macroeconomic Theory* (CV. Gita Lentera, 2025), 15–17.

<sup>4</sup> Andrew Aitken, "Measuring Welfare Beyond GDP," *National Institute Economic Review* 249 (2019): R3–16, <https://doi.org/DOI: 10.1177/002795011924900110>.

<sup>5</sup> Lela Puspitasari et al., "National Income Instruments in Islamic Economic Perspective," *Taswiq: Journal of Islamic Economics* 2 (2025): 61–75, <https://doi.org/https://doi.org/10.35905/taswiq.v2i1.14017>.

<sup>6</sup> Aitken, "Measuring Welfare Beyond GDP."

<sup>7</sup> Almiyah Damayanti and Ichsan Iqbal, "Integration of Maqashid Syariah Values in National Income Management: A Study of Islamic Economics," *Indonesian Journal of Research and Knowledge* 6 (2025): 78–87, [https://ejournals.com/ojs/index.php/jrpn/article/view/3119?utm\\_source=chatgpt.com](https://ejournals.com/ojs/index.php/jrpn/article/view/3119?utm_source=chatgpt.com).

of theoretical studies from Islamic economics literature and conventional macroeconomics, offering a proposed conceptual model ( framework ) that is more applicable for governments or statistical institutions in evaluating macro welfare, responding to criticisms of GDP as the only indicator of welfare with a holistic welfare concept rooted in maqashid sharia.

Therefore, it is important to develop a study on calculating national income in Islamic and conventional economics, in order to analyze limitations GDP and GNP indicators in reflect welfare public in a way comprehensive , review instruments redistribution in Islamic economics and its role its potential in increase justice and welfare social , formulating framework conceptual integration values maqashid sharia and ZISWAF instruments to in measurement income national , and offers an initial model indicator alternative income national based welfare distributive and religious that can tested more carry on in a way empirical .

## RESEARCH METHODS

The type of research used is qualitative with a *library approach. Research* . This approach aims to collect, review, and analyze various relevant literature and academic sources to understand the phenomenon being studied. The type of data used in this study is secondary data, namely data that has been collected and published by other parties or is publicly available. This data was obtained through a literature review that includes books, scientific journals, research reports, periodicals, and other credible sources related to the research topic. In analyzing the data, this study uses qualitative analysis conducted in two stages: during the data collection process and after the data is collected. In the data collection stage, the analysis is carried out by identifying relevant sources, recording important information, classifying data based on research themes, and coding the data to facilitate further analysis. After the data is collected, the analysis process involves systematically organizing the data according to predetermined categories, rechecking to ensure the accuracy and relevance of the information, and interpreting the data based on the literature review that has been conducted. The analyzed data is then described in depth to draw conclusions in accordance with the research objectives.

## ANALYSIS AND DISCUSSION

### Understanding National Income

According to Alfred Marshall, national income is the labor and capital of a country whose natural resources are managed to produce net commodities, both in the form of goods and services. National income is derived from investment in a country's natural resources. According to Alfred Marshall, net commodities do not include all production in one year, as some must be stored for the following year's production. This income must be partially subtracted from the total depreciation of production machinery in calculating annual income and the obligation to pay for total losses in international trade. The weakness of Alfred Marshall's opinion lies in his emphasis on the production of goods and services, ignoring the exchange and consumption that are the mainstays of the economy. This occurs because commodities that can be produced are not exchanged and consumed, so national income does not apply to a country's citizens.<sup>8</sup>

According to Arthur Cecil Pigou defines national income as the objective income of the population, including income from abroad that can be measured in money. Objective income means that national income

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<sup>8</sup> Josef Papilaya M Si Fioletta Papilaya and SPM Si, *MACRO ECONOMICS* (CV. AZKA PUSTAKA, 2024), 54.

excludes services to individuals and free benefits from public facilities. This is an exception to the definition of goods and services that are not traded for money, i.e., commodities held in the market not for sale, and therefore not counted as national income. This poses a problem for poor countries whose national production is not sold in the market, resulting in an underestimation of the actual national income.<sup>9</sup>

According to Irving Fisher, national income is the net result of direct consumption in the current year. Fisher's opinion on the important aspect refers to the national income received and consumed by the community. The production of goods and services plays a vital role but is useless if not consumed. If some production is wasted, it is not included in the community's income. Meanwhile, according to Mankiw, national income is the total income earned by a country's residents from the production of goods and services. According to Ragandhi, national income indicates a country's ability to generate income or rewards for the factors of production that are part of a country's production process.<sup>10</sup>

National income is defined as the income derived from the added value of goods and services produced by a country. National income is one benchmark for assessing a country's economic condition. Calculating national income aims to provide an overview of the level of economic growth achieved and the value of production output, the composition of aggregate spending, contributions from various economic sectors, and the level of prosperity achieved. National income data can be used to develop plans for a country's future economy.<sup>11</sup>

### **National Income Instruments and National Income Calculation**

National income instruments include Gross Domestic Product, Gross National Income, Net National Product, Gross Regional Domestic Product, Net National Income, Personal Income, and Disposable Income. The following is an explanation of the national income instruments :

#### 1. Product Gross Domestic Product (GDP)

Product Gross Domestic Product is measurement amount mark all over goods and services produced a country in a period certain . GDP is used as indicator performance economy and the country's economic parameters . GDP is useful For compare capacity economy between countries or predict growth the country's economy in the future . GDP uses three approach among other approaches production , approach expenditure , and approach income . The calculation of GDP is as follows following :<sup>12</sup>

##### 1) Approach production

GDP and GRDP with approach production is the total value plus goods and services produced by various production units an area in the long term time certain . Based on field GRDP business is grouped in nine sector economy based on ISIC (International Standard Industrial Classification of All Economic Activities ) standards , including :<sup>13</sup>

- The agriculture , livestock , forestry and fisheries sectors include subsector plant material food , subsector plant plantations , subsector livestock , subsector subsector forestry and subsectors fisheries .

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<sup>9</sup> Papilaya and Si, 55–57.

<sup>10</sup> Papilaya and Si, 57.

<sup>11</sup> Yossinomita Yossinomita et al., *Economic Growth and Taxation* (Widina Publisher, 2024), 7.

<sup>12</sup> SE Isniyati and M Ak, *Introduction to Micro & Macro Economics* (Indonesian Great Children, 2023), 104.

<sup>13</sup> Isniyati and Ak, 104–6.

- Mining and quarrying sector covering subsector mining oil and gas subsector non-oil and gas mining , and sub-sectors excavation .
- Industrial sector processing covering oil and gas industry subsector , mining oil earth and natural gas liquefied natural gas (LNG) and non -oil and gas industry sub-sectors , beverages , food and tobacco , textiles-goods from leather and footwear, goods wood and products other products paper and printing , products fertilizers , chemicals and rubber , cement products and quarrying No metal , metal base iron and steel, equipment , machinery and supplies transportation industrial processing products other .
- The electricity , gas and clean water sector includes electricity subsector , gas subsector , and clean water subsector .
- The construction sector includes construction buildings , roads , bridges and the like .
- The trade , hotel and restaurant sectors consist of from subsector trading wholesale and retail , hotel subsector , and subsector restaurant .
- transportation and communications sector which includes subsector transportation , transportation rail , transportation road highway , transportation sea , river , lake and crossing transportation , transportation air and services support transportation , subsector communication .
- Financial , real estate and services sectors companies that include banking subsector , subsector institution non-bank finance , sub-sector service support finance , real estate subsector , and subsector service company .
- Services that include subsector government general , administration government and defense and services government others , subsectors private among other services social community , services entertainment and recreation , services individuals and homes ladder .

The formula for national income using the production approach is as follows:

$$Y = (P_1 \times Q_1) + (P_2 \times Q_2) + \dots (P_n \times Q_n)$$

Information:

Y = national income

$P_1$  = price of the 1st item

$Q_1$  = total goods or type of goods 1

$P_2$  = price of the 2nd item

$Q_2$  = number of goods or type of goods 2

$P_n$  = price of the nth item

$Q_n$  = number of goods or types of goods n

Or

$$Y = NTB_1 + NTB_2 + NTB_3 + \dots + NTB_n$$

Information:

Y = national income

NTB = added value of each economic sector (goods or services)

2) Approach expenditure

Calculation of GDP or GRDP for each actor economy categorized become six that is expenditure consumption House stairs , expenses consumption non-profit service organization House ladder (LNPR) and expenditure government , expenditure investment ( Gross Fixed Capital Formation (PMBT) and changes inventory ), and expenses export and import . Therefore that , formula with calculation approach expenses include :<sup>14</sup>

$$Y = C + I + G + (XM)$$

Information :

Y = income national

C = consumption

I = investment

G = expenditure government

X = value export

M = value import

GDP calculation with approach expenditure shared become on two concepts prices include :<sup>15</sup>

- Nominal GDP at Current Prices (ADHB)  
GDP above the basis of ADHB is a concept that describes mark plus goods and services that are counted use applicable prices every or year running . GDP calculation on base price valid influenced by the level inflation , prices moment this , or price year walk in something economy . Formula nominal GDP calculation based on price applies among others :<sup>16</sup>  
$$\text{Nominal GDP} = \text{Amount of output produced in year } t \times \text{price in year } t$$
- Real GDP at Constant Prices (ADHK)  
Real GDP is concept that shows mark plus goods and services counted use prevailing prices One year certain as base price constant . GDP calculation uses on base price constant with calculation price goods and services based on the year base as year beginning without adapt influence inflation . Formula real GDP calculation based on price constant ( year basic ) as following :<sup>17</sup>  
$$\text{Real GDP} = \text{the amount of output produced at } \times \text{prices in the base year}$$
- GDP Deflator  
GDP deflator is a parameter used For measure output prices in general relatively to the price of the output in the year base or measure change prices produced at a economy . The formula used For calculate the GDP deflator as following :  
$$\text{GDP Deflator} = \frac{PDB \text{ nominal}}{PDB \text{ riil}} \times 100$$

Example of calculating the GRDP ADHK of Central Java Province in 2024 using the expenditure approach. Based on data from the Central Java Province Statistics Agency (using billions

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<sup>14</sup> Isniyati and Ak, 108.

<sup>15</sup> Isniyati and Ak, 113.

<sup>16</sup> Isniyati and Ak, 114.

<sup>17</sup> Isniyati and Ak, 114–15.

of rupiah), the GRDP ADHK using the expenditure approach is calculated by adding six sectors: household consumption expenditure, LNPRRT expenditure, government consumption expenditure, gross fixed capital formation, inventory changes, foreign exports, foreign imports, net inter-regional exports (exports minus imports).<sup>18</sup>

Household consumption expenditure	: 685,307.23
LNPRRT consumption expenditure	: 13,545.01
Government consumption expenditure	: 64,870.03
Gross fixed capital formation	: 336,453.40
Change in inventory	: 8,704.43
Foreign exports	: 114,980.33
Foreign imports	: 173,799.26
Net exports between regions (exports – imports)	: 106,964.68

$$Y = C + I + G + (XM)$$

$$Y = 685,307.23 + 13,545.01 + 64,870.03 + 336,453.40 + 8,704.43 + 114,980.33 + 173,799.26 + 106,964.68$$

$$Y = 1,157,025.94 \text{ (billion rupiah)}$$

### 3) Approach income

GDP or GRDP uses calculation approach income with add up income received from various factor production that participates in the process of activities production in a area or inner region time certain factors . Production factors include labor labor , capital, land and entrepreneurship . Formula income national with use approach income following :<sup>19</sup>

$$Y = w + r + i + p$$

Information :

Y = income national

r = income from wages

w = income clean from results rent

i = income from flowers

p = income from profit company or business individual

GDP = income national + depreciation + ( tax direct subsidy ) + payment factor net to overseas

## 2. Product (GNP)

PNB is income national with calculation production or income all over native citizens who live in a country or who are abroad . GDP is used For measure growth developing country economy while PNB is used as a growth parameter developed country economy . This is in accordance statement following :

- If  $GDP > GNP$ , it means the country is classified as a developing country Because Still need capital assistance from overseas .

<sup>18</sup> Central Bureau of Statistics, “[Series 2010] Central Java GRDP at Constant Prices 2010 by Expenditure (Billion Rupiah), 2010 - 2024,” Central Bureau of Statistics, n.d., <https://jateng.bps.go.id/id/statistics-table/1/MTYzNCMx/-seri-2010-pdrb-jawa-tengah-atas-dasar-harga-konstan-2010-menurut-pengeluaran-juta-rupiah-2010---2023.html>.

<sup>19</sup> Isniyati and Ak, *Introduction to Micro & Macro Economics* , 121.

- If GDP < GNP means the country classified as a developed country because of the country capable investing in other countries.

National income formula:

$$\frac{PDBn-PDBo}{PDBo} \times 100\% \text{ or } \frac{PNBn-PNBo}{PNBo} \times 100\%$$

Information:

GDP<sub>n</sub> = GDP of the required year

GDP<sub>o</sub> = GDP of the previous year

PNB<sub>n</sub> = GNP of the required year

PNB<sub>o</sub> = PNB of the previous year

The GNP formula is as follows:

GNP = GDP + factor product of Indonesian citizens in the country – product of foreign nationals in the country

### 3. Net National Product (NPP)

PNN is the total goods and services obtained public in time certain after being reduced depreciation and replacement capital goods . Formula calculation of PNN ( Net National Product ) as following :

$$PNN = GNP - \text{depreciation} - \text{goods capital replacement}$$

### 4. Net National Income (NNI)

NNI is calculated income based on amount reply services obtained public as owner factor production . The NNI formula can counted as following :

$$NNI = PNN - \text{tax No direct} + \text{subsidy}$$

### 5. Income Individual (PP)

Income individual is amount income received every public including income earned individual without bond job . Formula income individual as following :

$$PP = NNI + \text{transfer payments} - (\text{contributions , profits , and taxes} \text{ individual})$$

### 6. Ready income spent (PD)

Ready income spent is ready income used For buy goods and services consumption . Formula ready income spent as following :

$$PD = PP - \text{tax direct}$$

## Instruments and Calculation of Islamic National Income

The difference between Islamic economics and conventional economics in measuring the level of societal welfare is the use of the *falah* parameter. *Falah* is true and genuine well-being. Therefore, in addition to using the *falah* element in analyzing welfare, calculating national income based on Islam must also recognize how *zakat*, *waqf*, and *shadaqah* instruments interact in improving the welfare of the community. Islamic economics must be able to provide a method for measuring economic and social welfare based on the Islamic moral and social system. There are at least four things that can be measured using a national approach based on Islamic economics, namely:

1. Income national must can measure distribution income individual House ladder
2. Income national must can measure production in the sector rural
3. Income national must can measure welfare Islamic economics

4. Calculation income national as size from welfare Islamic social through estimation mark compensation between brothers and alms

Instruments for national income in Islam include zakat, waqf, and alms, which play a role in wealth distribution and ensure that the wealth generated in the national economy benefits not only individuals but all levels of society. Islamic national income is calculated using *maslahah* (general welfare) and *maqasid sharia* (Islamic objectives), namely achieving the public welfare and preserving religion, life, posterity, intellect, and wealth.<sup>20</sup>The following are Islamic income instruments:

1. Zakat

Zakat is part from treasure with provisions that have been required by Allah SWT . to the owner For handed over to those entitled accept in accordance requirements . Zakat is defined as as giving something that is mandatory given and distributed from gathering treasure based on size certain to group certain entitled accept . Al Mawardi in Yulkarnain Harahab state that zakat is called as part certain from treasure according to provisions that have been given to groups that fall within the established criteria . Zakat is shared become zakat fitrah, zakat maal , zakat on gold and silver , zakat on trade or *tijarah* , and animal zakat cattle . As for the nisab and rate types of zakat :<sup>21</sup>

Table 1

No.	Types of Zakat	Nisab and Haul	Level/ Percentage
1.	Zakat al-Fitr	n't any	1 sha'/2.5 kg
2.	Zakat on gold , silver and metal noble , others	85 grams gold / 595 grams silver in 1 year	2.5%
3.	Commercial zakat	85 grams gold , 1 year	2.5%
4.	Zakat on agriculture , plantations and forestry	653 kg of unhusked rice / 254 kg of rice	10% rainwater 5% irrigation water
5.	Zakat on livestock	Amount tail cattle	Amount tail cattle
6.	Fishery zakat	85 grams gold	2.5%
7.	Mining zakat	85 grams gold , 1 year	2.5%
8.	Industrial Zakat	85 grams gold For product /653 kg of grain For service	2.5%
9.	Zakat on income and services	653 kg of unhusked rice / 524 kg of rice	2.5%

<sup>20</sup> Abdul Aziz et al., *An Introduction to Islamic Macroeconomic Theory* (Adab Publishers, n.d.), 38.

<sup>21</sup> Abdul Qoyum and SE Achmad Rizal, *Sharia Financial Planning: How Islam Regulates Asset Management - Rajawali Pers* (PT. RajaGrafindo Persada, 2024), 99.

10.	Zakat rikaz ( goods findings )	n't any	20%
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2. Alms

Alms is pay , spend and spend wealth . The purpose of giving alms is For kindness , donation , something that is charitable For self alone , or desire consumptive . Infaq give support For operate projects social humanitarian aid that requires additional funds . Infaq can be distributed For institution education , orphanage care , or development programs economy public .<sup>22</sup>

3. Waqf

Waqf in Arabic ( *waqafa* ) means hold back , stop or distribute . Waqf is actions law human beings who give his wealth For interest general religiously permanent .<sup>23</sup> Waqf that is withhold property taken benefit without use up and damage object For kindness .<sup>24</sup> Waqf shared into two categories that is based on coverage objectives and based on sustainability throughout the ages. Based on coverage objective that is waqf general ( khairi ), waqf special or family ( dzurri ), and waqf combination . Based on sustainability throughout the ages, namely waqf eternal and waqf temporary .<sup>25</sup>

4. Sadaqah

Sadaqah in a way Language originate from Arabic " *ash-* sadaqah " , whereas in a way term charity that is give something without reward Because hope reward from Allah SWT . Shadaqah that is give treasure to the poor and needy the party in need entitled accept charity without hope reward . Shadaqah with sincere intentions without reward get praise and mention something that has been given to recipient . If matter the happen so can hurt heart recipient and delete reward charity .<sup>26</sup>

5. Kharaj

Kharaj originate from Arabic meaning issue . Kharaj is type taxes levied on land conquered with weapon without look at owner land is a Muslims .<sup>27</sup>

## CONCLUSION

This study demonstrates that national income is an important indicator in assessing a country's production capacity, level of welfare, and economic performance. Conventional approaches measure it through instruments such as GDP, GNI, PNN, NNI, and personal and disposable income using three main approaches: production, expenditure, and income. However, an Islamic economic perspective offers a more holistic framework by incorporating zakat, infaq, waqf, and sadaqah instruments as wealth distribution mechanisms oriented towards justice and social welfare. The integration of these instruments confirms that national income calculations aim not only to describe economic growth but also to measure the level of welfare, equity, and fulfillment of the maqashid sharia. Thus, the Islamic-based national income model

<sup>22</sup> M Asif Nur Fauzi et al., *Islamic Business Ethics: Theoretical and Practical Context* (Adab Publishers, nd), 18.

<sup>23</sup> Udin Saripudin, *Design and Construction of a Farmer Economic Empowerment Model Based on Ziswaf* (Widina Publisher, 2021), 29.

<sup>24</sup> Neneng Nurhasanah, *BOOK OF ISLAMIC PHILANTHROPY: FIQH AND ITS REGULATIONS IN INDONESIA* (Widina Publisher, 2024), 9.

<sup>25</sup> H Acep Zoni Saeful Mubarak et al., *Cash Waqf: Concept and Implementation* , vol. 1 (zakimu.com, 2022), 21.

<sup>26</sup> M Aliyul Wafa, Didin Sirojudin, and Siti Latifatul Maulidiah, *Fiqh* (Institute for Research and Community Service, KH. A. Wahab University..., 2023), 4.

<sup>27</sup> Iendy Zelviean Adhari et al., *Collection of Theories of Interpretation of the Qur'an-Hadith and Islamic Economic Theory According to Experts* (Widina Publisher, 2021), 152.

provides a more comprehensive and responsive measurement alternative to the moral, social, and spiritual needs of society. These findings reinforce the need to develop economic indicators that focus not only on output but also on the sustainability of welfare and distributive justice in accordance with sharia principles.

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