

**Author:**

<sup>1</sup>Jawade Hafidz, <sup>2</sup>Aditya  
Noviyansyah, <sup>3</sup>Muhamamd Dias  
Saktiawan, <sup>4</sup>Agus Prasetya Wiranto,  
<sup>5</sup>Ahmed Kheir Osman

**Affiliation:**

<sup>1,2,3,4</sup>Universitas Islam Sultan  
Agung, Semarang, Indonesia  
<sup>5</sup> Somali National University,  
Somalia

**Corresponding author:**

\*[jawade@unissula.ac.id](mailto:jawade@unissula.ac.id)

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## Contemporary Legal Accountability Reform in Public Procurement: A Framework Integrating Ethical Norms and Anti- Corruption Mechanisms

**Abstract:** Government procurement of goods and services is a strategic sector that is vulnerable to irregularities and corruption. Therefore, reforming legal accountability in this area is crucial to creating governance that is clean, transparent, and has integrity. This study offers an alternative approach to public procurement reform by integrating Islamic principles as an ethical and normative foundation for building a sound governance system and an anti-corruption framework. This research uses a normative-qualitative method, analyzing various legal documents, Islamic literature, and modern governance theories. It focuses on fundamental Islamic values such as *'adalah* (justice), *amanah* (honesty and responsibility), *maslahah* (public welfare), and *hisbah* (social oversight). These values are highly relevant for addressing accountability challenges in public procurement. The findings show that applying these principles can strengthen the ethical dimension of procurement regulations, improve transparency in the tender process, and clarify public accountability mechanisms. The integration of Islamic values is not intended to replace existing positive law but to enrich and complement the legal framework with a moral and spiritual approach rooted in Islamic legal tradition. Academically, this study contributes by providing a new conceptual framework that combines Islamic ethical norms with public governance and anti-corruption law. This approach creates space for dialogue between Islamic legal tradition and modern legal practice, offering a more holistic solution to corruption issues in public procurement.

**Keywords:** Accountability, Anti-Corruption, Governance, Legal Reform, Public Procurement.

## INTRODUCTION

Government procurement of goods and services is a strategic component in the national development cycle. The state manages budget allocations through this system to meet public needs effectively, efficiently, and sustainably. In Indonesia, the procurement system has been regulated in Presidential Regulation Number 12 of 2021 concerning Amendments to Presidential Regulation Number 16 of 2018 concerning Government Procurement of Goods/Services, which affirms the principles of efficiency, transparency, accountability, and healthy competition.<sup>1</sup> As a technical institution, the Government Goods/Services Procurement Policy Institute (LKPP) has also designed various instruments and regulations to encourage clean governance. Nevertheless, various audit reports and data from the Corruption Eradication Commission (KPK) show that the public procurement sector remains one of the areas with the highest level of corruption in Indonesia.

The main problem is weak legal accountability in the procurement process—from planning implementation to supervision. Previous studies have highlighted the complexity of problems in the government procurement system of goods and services, especially legal and ethical aspects. Taufik (2020), for example, examines aspects of unlawful acts in procurement corruption cases, focusing on formal and material violations of laws that often occur in public procurement practices. The study emphasized the importance of positive law enforcement as a preventive effort against irregularities.<sup>2</sup> On the other hand, Hamkah and Purwanto (2018) highlight the importance of ethics in the procurement process, emphasizing that the moral integrity of actors is central to preventing corruption and maintaining the system's credibility.<sup>3</sup> Meanwhile, Ade Irwan et al. (2022) research examines

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<sup>1</sup> Harry Kumbara, "Pengadaan Barang Dan Jasa Di Perusahaan Daerah Air Minum Tirta Terubuk Kabupaten Bengkalis Menurut Perspektif Hukum Islam," *Tamaddun Ummah (JTU)* 2, no. 1 (2017): 12–22, <https://doi.org/10.57113/jtu.v2i1.126>.

<sup>2</sup> Taufik Taufik, "Perbuatan Melawan Hukum Dalam Korupsi Pengadaan Barang Dan Jasa Oleh Pemerintah," *TAJDID: Jurnal Pemikiran Keislaman Dan Kemanusiaan* 4, no. 2 (20 Oktober 2020): 184–193, <https://doi.org/10.52266/tadjid.v4i2.521>.

<sup>3</sup> Hamkah Hamkah dan Hadi Purwanto, "Kajian Etika Pengadaan Barang/Jasa Pemerintah," *JURNAL SIMETRIK* 8, no. 2 (13 Desember 2018): 107–112, <https://doi.org/10.31959/js.v8i2.182>.

auctions in the procurement of construction services from an Islamic perspective, emphasizing the principles of justice and openness reflected in Islamic teachings.<sup>4</sup>

Although the three studies made significant contributions, the approach was still partial and sectoral. There have not been many studies that comprehensively integrate the principles of Islamic law into the framework of public procurement law accountability reform, especially concerning the principles of good governance and anti-corruption efforts. The fundamental values in Islamic law are highly relevant to building a legal, ethical, and civilized procurement system. This is where the gap in this research lies. There is a gap in the literature that examines the reform of public procurement law accountability with a normative-integrative approach that uses Islamic principles as the basic framework. Previous studies have focused on positive legal aspects or secular ethics without making Islamic values a potential source of normative legitimacy. Therefore, this research offers novelty in the form of an integrative approach that formulates the concept of procurement law accountability based on Islamic principles while building a conceptual model that combines Islamic moral values with the demands of contemporary governance. With this approach, this research is expected to make a theoretical and practical contribution to efforts to reform the public procurement system that is more fair, transparent, and with high integrity in the modern era.

Departing from this background, this research is focused on answering one key question: "How can Islamic legal principles make a normative contribution to the reform of legal accountability in the government procurement system in Indonesia in the contemporary era?" Based on this question, this research aims to develop an integrative conceptual framework that combines sharia principles with a positive legal system to support the realization of fair, transparent, and corruption-free procurement governance in the context of a state of law based on Pancasila and religious values.

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<sup>4</sup> Ade Irawan dkk., "Pelelangan Pengadaan Barang Dan Jasa Konstruksi Dalam Perspektif Islam," *BHAKTI NAGORI (Jurnal Pengabdian Kepada Masyarakat)* 2, no. 2 (29 Desember 2022): 243-251, [https://doi.org/10.36378/bhakti\\_nagori.v2i2.2708](https://doi.org/10.36378/bhakti_nagori.v2i2.2708).

## METHOD

This research employs a normative-qualitative approach<sup>5</sup> to explore and analyze Islamic legal principles and their relevance to legal accountability in government procurement of goods and services. The normative method is selected due to its focus on examining applicable laws, regulations, and literature—both from the perspective of positive law and Islamic legal values. The primary data sources include laws and regulations related to public procurement, such as Presidential Regulation Number 12 of 2021 and policy documents from the National Public Procurement Agency (LKPP). Islamic legal sources, including the Qur'an, hadith, and classical fiqh texts addressing principles like justice, integrity, and responsibility, also serve as foundational references. To complement these, secondary data are gathered from academic journals, supervisory institution reports, and previous studies on governance and anti-corruption.

Data collection is conducted through an in-depth literature study, reviewing relevant documents and scholarly works.<sup>6</sup> The qualitative analysis applies content and comparative techniques to identify similarities, differences, and potential integrations between Islamic legal principles and the existing procurement legal framework. Based on this analysis, the study develops a model for legal accountability reform that harmonizes Islamic values with positive law to enhance governance and curb corruption. To ensure the research's validity, triangulation is performed by cross-referencing multiple sources and types of literature, guaranteeing that the findings are well-founded and scientifically robust.

## RESULTS AND DISCUSSION

### **The Challenges of Legal Accountability in the Public Procurement System in Indonesia**

Legal accountability in the procurement of government goods and services is an essential aspect of ensuring that the use of the state budget runs transparently and follows the rules. The Indonesian government already has various regulations, such as Presidential Regulation Number 12 of 2021, which regulates accountability and transparency

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<sup>5</sup> Matthew B Miles dan A. Michael Huberman, *Analisis data kualitatif: buku sumber tentang metode metode baru* (Jakarta: Universitas Indonesia Press, 2014).

<sup>6</sup> Burhan Bungin, *Analisis Data Penelitian Kualitatif* (Jakarta: PT Raja Grafindo Persada, 2003).

mechanisms in the procurement process. This regulation is expected to be a strong foundation to eradicate corrupt practices and ensure that every procurement stage is fair and responsible.<sup>7</sup> However, in reality, the implementation of the rule did not go smoothly. Many obstacles are encountered in the field, including weak supervision. Both internal supervision from within government agencies and external supervision from supervisory agencies and the public are still not optimal. As a result, the gap between deviant and corrupt practices is still wide open and difficult to overcome.

In addition, the existing bureaucratic culture is also one of the major obstacles. The bureaucratic system tends to be closed and hierarchical, which makes the procurement process difficult to supervise transparently. Procurement officials sometimes prefer to prioritize the interests of individuals or groups rather than carrying out their duties with integrity.<sup>8</sup> This situation reinforces corrupt practices that have long been rooted in the public procurement process.<sup>9</sup> The participation of the community as supervisors has also not been maximized. The community and non-governmental organizations (NGOs) have great potential to help supervise the procurement process according to the rules. However, the lack of clear and transparent access to information makes it difficult for them to participate effectively. In addition, ineffective reporting mechanisms and complaint channels are obstacles to strengthening public supervision.

The gap between existing rules and real practices on the ground also shows weak law enforcement. Although the rules for violations in procurement are in place, sanctions for violators are often not strictly enforced, and the legal process is slow. This condition makes perpetrators of deviance feel minimal risk and reluctant to change.<sup>10</sup> No less critical,

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<sup>7</sup> Eduard Awang Maha Putra dkk., "Aspek Hukum Administrasi Dan Hukum Pidana Dalam Pengadaan Barang Dan Jasa: Peranannya Dalam Mewujudkan Pengadaan Barang Dan Jasa Yang Akuntabel," *Lex Renaissance* 9, no. 1 (30 September 2024): 179-202, <https://doi.org/10.20885/JLR.vol9.iss1.art9>.

<sup>8</sup> Sidik Sunaryo dkk., "The Narrating Ontology Morality of Corruption Law in Indonesia Based on Islamic Value," *Jurnal Hukum* 41, no. 1 (20 Maret 2025): 133-156, <https://doi.org/10.26532/jh.v41i1.37154>.

<sup>9</sup> Suci Melati dan Anis Chariri, "Fraud Pengadaan Barang dan Jasa Pemerintah Dengan Penerapan E-Procurement Sebagai Variabel Moderasi," *JAK (Jurnal Akuntansi) Kajian Ilmiah Akuntansi* 11, no. 1 (3 Januari 2024): 18-31, <https://doi.org/10.30656/jak.v11i1.5990>.

<sup>10</sup> Desak Putu Damayanti, Rian Ciptadi, dan Deby Sandra, "Analisis Jalur Kritis Pada Proses Pengadaan Jasa Konstruksi Paket 1 Pekerjaan Konservasi Pantai Candidasa Pinjaman JICA," *Jurnal Pengadaan Barang Dan Jasa* 4, no. 1 (30 April 2025): 1-14, <https://doi.org/10.55961/jpbj.v4i1.60>.

complex, and bureaucratic procurement procedures open up opportunities for corrupt and collusion practices. Many parties use administrative loopholes in the tender process and contract execution for personal gain. This complicated procedure also confuses business actors, making healthy competition difficult to realize.<sup>11</sup>

Transparency, the central pillar of accountability, is still not running optimally. Important information related to the procurement process, such as winner-determination criteria and budget utilization, is often not publicly available and easily accessible to the public. This lack of clarity of information increases the risk of misuse and lowers public trust in public management.<sup>12</sup> With these challenges, it is clear that there is a considerable gap between existing regulations and procurement practices on the ground. Legal accountability in public procurement, the foundation of good governance and anti-corruption, has not been realized optimally. Therefore, comprehensive reforms are needed to strengthen the rules and improve supervision, bureaucratic culture, community participation, and law enforcement so that government procurement of goods and services can run more transparently and responsibly.

### **The principle of 'adalah (Justice) as the Basis of Accountability Reform**

In the Islamic legal system, the principle of 'adalah or justice is a fundamental value that guides all aspects of life, including governance. Justice not only means formal equality on paper but also includes fair treatment in real practice.<sup>13</sup> In the context of government procurement of goods and services, this principle can be an essential foothold to improve

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<sup>11</sup> Saidil Adri, "Permasalahan Dalam Optimalisasi Pengadaan Barang Dan Jasa Pemerintah Yang Efektif Dan Efisien," *Prosiding Seminar Nasional Ilmu Sosial Dan Teknologi (SNISTEK)* 6 (18 September 2024): 638-643.

<sup>12</sup> Irfan Arifandy, Rosnaini Daga, dan Didiharyono Didiharyono, "Analisis Sistem Pengadaan Barang Jasa Pemerintah Pada Biro Pengadaan Barang Jasa Provinsi Sulawesi Selatan Melalui Aplikasi Reviu," *Jurnal Sains Manajemen Nitro* 2, no. 2 (4 November 2023): 122-137, <https://doi.org/10.56858/jsmn.v2i2.160>.

<sup>13</sup> I.Z. Salle dkk., "The Concept of Accountability Based on the Value of Islamic Justice," *Russian Journal of Agricultural and Socio-Economic Sciences* 78, no. 6 (30 Juni 2018): 275-281, <https://doi.org/10.18551/rjoas.2018-06.31>.

various legal accountability issues that are still weak.<sup>14</sup> Public procurement in Indonesia still often faces problems such as unfair treatment between suppliers, fraudulent practices in the tender process, and intervention in political and economic interests. This is where the principle of *'adalah* can provide normative direction: all business actors must be given equal opportunities without discrimination.<sup>15</sup> No one should be privileged simply because of their proximity to power or lobbying skills.

The principle of justice also requires integrity in decision-making. Procurement officials must be honest and objective and prioritize quality and efficiency, not personal interests or outside pressure.<sup>16</sup> When *'adalah* is used as a basis for thinking and acting, the procurement process will be cleaner, more transparent, and accountable, not only before the laws of the country but also morally as well. One of the root problems in procurement is a closed and non-transparent system. Many decisions are made without fair consideration and without involving adequate oversight. The principle of *'adalah* encourages the openness of information and clarity of the game's rules. All parties involved, including the public, have the right to know how the procurement process takes place and on what basis decisions are made.

Furthermore, justice also includes providing equal access for small and local businesses. So far, they have often lost competition due to limited capital, information, and networks. In fact, from an Islamic perspective, justice also means giving space for the weak to develop. Fair public procurement is procurement that not only benefits large companies but also opens up opportunities for MSMEs to contribute. In supervision, the principle of *'adalah* demands an honest and objective mechanism. When a violation occurs, the legal process must run indiscriminately. Whether it is high-ranking officials or private providers,

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<sup>14</sup> Mita Dwijayanti, "Katalog Elektronik Versi 6: Kajian Hukum Atas Kepatuhan Terhadap Peraturan Pengadaan Barang/Jasa," *Jurnal Pengadaan Barang Dan Jasa* 4, no. 1 (30 April 2025): 15-24, <https://doi.org/10.55961/jpbj.v4i1.61>.

<sup>15</sup> Muhammad Yusuf, Amelia Katri Azizah, dan Isna Nur Maulida Saputri, "Konsep Keadilan Dalam Islam Menurut Al-Mawardi," *Indonesian Journal of Muhammadiyah Studies (IJMUS)* 3, no. 2 (28 Desember 2022): 120-129, <https://doi.org/10.62289/ijmus.v3i2.47>.

<sup>16</sup> Elisa Oktaviani, Muh Harisa P, dan Mustadir, "Implementasi Prinsip-Prinsip Pengadaan Barang/Jasa Pemerintah Pada Sekretariat Daerah Kabupaten Bone," *Jurnal Bisnis Digital Dan Entrepreneur (BISENTER)* 2, no. 1 (1 Maret 2024): 150-156.

everything must be processed fairly if proven guilty.<sup>17</sup> Without firm and fair enforcement, trust in the procurement system will continue to decline, and corrupt practices will continue to be repeated.

Integrating Islamic justice values in the procurement system does not mean replacing existing positive laws but strengthening them regarding ethics and morals. Good rules must be carried out with good intentions and the right way. In this case, the principle of *'adalah* can bridge religious norms and the practice of clean and transparent modern governance. Legal accountability reform in public procurement can be directed to more fundamental improvements by making justice a foundation.<sup>18</sup> Not only improving technical regulations but also instilling strong ethical values in every task implementation. That is the essence of the principle of *'adalah*: guaranteeing rights, preventing abuse, and realizing dignified governance.

#### ***Amanah* (Trust and Responsibility) in Fostering the Integrity of Procurement Officials**

In Islamic teachings, *amanah* means holding trust with full responsibility and honesty. In the context of government procurement of goods and services, this principle is fundamental. Procurement officials not only carry out administrative duties but also carry out public mandates to manage the state budget for the benefit of the people. Every decision taken in the procurement process directly impacts the quality of public services and public trust in the state. The principle of *amanah* emphasizes that position is a trust, not a right that can be used arbitrarily. Therefore, any abuse of authority, manipulation of tenders, or collusion with suppliers of goods and services is a betrayal of trust. In Islam, betrayal of trust is a grave sin, and in modern systems of government, it violates the principles of accountability and integrity.<sup>19</sup> This is why internalizing *amanah* values is relevant in building a clean, ethical bureaucratic culture.

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<sup>17</sup> Amyna Naphizah P. Masorong, "Islamic Ethical Principles and Accountability in Governance," *Advanced International Journal Of Banking, Accounting And Finance (AIJBAF)* 7, no. 21 (30 Maret 2025), <https://doi.org/10.35631/AIJBAF.721002>.

<sup>18</sup> Harunur Rashid, "How Self Accountability in Islam Do Facilitate Good Governance" 8, no. 8 (2020).

<sup>19</sup> Hasnah Nasution dkk., "Values, Accountability and Trust among Muslim Staff in Islamic Organisations," *HTS Theological Studies* 79, no. 1 (2023): 1-6, <https://doi.org/10.4102/hts.v79i1.8272>.



Applying this principle can start with the coaching and education of state apparatus. Training on procuring goods and services should not only focus on technical and regulatory aspects but also include moral and spiritual aspects. When *amanah* is made part of the code of ethics, procurement officials work to meet administrative targets and realize that their every action will be accounted for legally, morally, and spiritually. One of the challenges in Indonesia's public procurement system is the weak internal oversight and the tendency of officials to be opportunistic. It is essential to cultivate an internal awareness based on religious values, such as *amanah*. With this awareness, officials are not only afraid of legal sanctions but also feel inwardly responsible for the trust the state and society place in them.<sup>20</sup> Strengthening the value of *amanah* can also be done through a recruitment and promotion mechanism based on integrity, not just administrative achievements. The meritocratic system must be complemented by assessing its moral track record and commitment to public service. In this case, an organizational culture that encourages honesty and collective responsibility is significant, so the principle of *amanah* becomes part of the procurement bureaucratic ecosystem. In addition, it is necessary to build an incentive system that encourages honest and responsible behavior.<sup>21</sup> Procurement officials who demonstrate high integrity should be recognized and rewarded based on the project results achieved and on a clean and transparent work process. These positive incentives will strengthen the culture of *amanah* as a standard of behavior, not just a normative recommendation.

No less important is the role of institutional leaders in being an example in applying the principles of *amanah*. The culture of the bureaucratic organization is formed from above. If leaders are committed to integrity and uphold public trust, these values will be more easily transmitted downwards. On the other hand, if the leaders themselves engage in manipulative practices, it is not easy to expect the value of *amanah* to grow in the work

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<sup>20</sup> Eny Zuhrotin Nasyi'ah dkk., "A Critical Review Of Accountability From The Islamic Perspective: Phenomena, Position, And Alignment Of Methodology," *The International Journal of Accounting and Business Society* 30, no. 2 (1 Agustus 2022): 307-317, <https://doi.org/10.21776/ijabs.2022.30.2.652>.

<sup>21</sup> Achdiar Redy Setiawan, "Al-Halalu Bayn Wal Haroomu Bayn: Tafsir Agama(Wan) Atas Multitafsir 'Sisi Gelap' Pengelolaan Keuangan Daerah," *Jurnal Akuntansi Multiparadigma* 7, no. 1 (25 Juli 2016): 17-35, <https://doi.org/10.18202/jamal.2016.04.7002.u76yh>

environment.<sup>22</sup> By placing the principle of *amanah* as the basis for procurement law accountability reform, Indonesia can build a system that is not only legally compliant but also morally strong. *Amanah* is about carrying out the rules and keeping the people's trust wholeheartedly. When procurement officials work with a sense of responsibility, the procurement system will become cleaner, more efficient, and trusted by the public.

### ***Maslahah* (Public Benefit) as a Procurement Policy Orientation**

In the Islamic legal system, the principle of *maslahah* is an essential basis for determining the direction of policies and laws. *Maslahah* refers to all benefits that aim to protect and improve the community's welfare. In the context of government procurement of goods and services, this principle emphasizes that the entire procurement process must provide tangible benefits to the public, not just fulfilling administrative obligations or pursuing project targets. In Indonesia, public procurement is often caught up in procedural logic and the interests of certain groups. If the principle of *maslahah* is used as the main foothold, then every procurement decision must be evaluated based on its impact on the broader community. Goods and services held by the government must honestly respond to the community's needs and support better public services, such as education, health, and basic infrastructure.<sup>23</sup>

The principle of *maslahah* also helps to avoid procurement practices that only pursue momentary profits. In practice, it is not uncommon for procurement to be carried out as long as it is completed quickly or within the budget. As a result, procurement results are not optimal, and the community does not receive the expected benefits. By making benefits the main orientation, the procurement process will focus more on quality and sustainability than formal efficiency. Furthermore, this principle encourages long-term considerations in decision-making. For example, when choosing a provider of goods or

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<sup>22</sup> Eny Latifah, "Shari'ah Enterprise Theory (Amanah) Pada Pendekatan Behavioral Accounting Dalam Menilai Shari'ah Microfinance (Studi Kasus Pada Koperasi Syariah Lamongan)," *Shidqia: Jurnal Keuangan Dan Perbankan Syariah* 1, no. 2 (19 Desember 2022): 136-154, <https://doi.org/10.30999/jsn.v1i1.769>.

<sup>23</sup> Asmawi Asmawi, "Teori Al-Maslahah Dan Aplikasinya Dalam Norma Kriminalisasi Undang-Undang Antikorupsi," *AHKAM: Jurnal Ilmu Syariah* 13, no. 2 (7 Agustus 2013), <https://journal.uinjkt.ac.id/index.php/ahkam/article/view/929>.

services, the government looks at the cheapest price and considers its track record, capacity, and impact on public services. Targeted and high-quality procurement will positively impact the community more than simply choosing the cheapest but riskiest one.

In addition to technical benefits, orientation to *maslahah* also strengthens the ethical dimension of procurement. When procurement officials realize that every step is aimed at the benefit of the people, there is a moral impetus to act more responsibly. This can be a reinforcement in efforts to prevent corruption and other irregularities because there is an awareness that public funds are a mandate that must be used as best as possible for the common good. It is also essential to involve the community in the procurement supervision process. Public participation is key so that procurement truly reflects the needs and expectations of the community. By involving them, the government also gets honest feedback on the effectiveness and impact of the policy. From a *maslahah* perspective, community involvement ensures benefits are designed from the top and grow from the bottom.<sup>24</sup>

To realize the principle of *maslahah* in procurement, a change in the bureaucratic perspective is needed. Procurement managers need to understand that their job is to carry out procedures and ensure that every rupiah spent provides the broadest possible benefit. This value must be instilled through training, regulations favoring the people, and an incentive system encouraging utility-based public services. By placing *maslahah* as the basic principle of procurement reform, Indonesia will have a more efficient and fairer procurement system and be welfare-oriented. This principle bridges the gap between formal legal norms and real needs. In the end, the orientation to benefits will form a procurement system that is more humane, with integrity, and in favor of the interests of the people.

### ***Hisbah* (Public Supervision) as a Social Control Mechanism**

From an Islamic perspective, *hisbah* is a legal concept and a social spirit that actively invites people to maintain justice and goodness in public. *Hisbah* provides the basis that

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<sup>24</sup> Achmad Musyahid Idrus, "Kebijakan Pemimpin Negara Dalam Perspektif Kaidah Fikih : Tasarruf Al-Imam Manutun Bil Maslahah," *Al-Daulah : Jurnal Hukum Pidana Dan Ketatanegaraan* 10, no. 2 (29 Desember 2021): 123-137, <https://doi.org/10.24252/ad.v1i1.26278>.

supervision of government policies and actions is not only the task of formal institutions but also the moral responsibility of all citizens.<sup>25</sup> In the context of government procurement of goods and services, this principle is particularly relevant to building a strong and sustainable culture of social control.<sup>26</sup> Community involvement in overseeing the procurement process is significant because not all irregularities can be reached by formal supervision. Institutions such as the Inspectorate, BPKP, or KPK have limitations in reaching all sectors and bureaucratic levels. This is where the role of the public becomes essential. When the public participates in monitoring, asking questions, and voicing irregularities, the space for corrupt practices will be narrowed.<sup>27</sup>

The implementation of *hisbah* in public procurement can start from simple things, such as opening access to procurement information to the public in real-time, inviting the public to attend consultation forums or budget discussions, and providing an open and serious reporting channel. It is not just about data transparency but also building trust that people's voices are valued and considered.<sup>28</sup> A concrete example can be seen from NGOs or the media, often the first parties that reveal irregularities in procurement projects. Their presence can embody modern *hisbah*—combining the spirit of social concern with a professional approach to overseeing government. Reports from ordinary citizens through social media can now also trigger the opening of major corruption cases.

The principle of *hisbah* also encourages the creation of moral pressure on procurement officials. When they know that the community is watching and paying attention to what they are doing, there will be a greater sense of responsibility to work

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<sup>25</sup> Mohamad Ridhuan Mohd Zawawi dkk., “Rethinking Hisbah and Sharia Proceduralism: A Comparative Approach to Justice in Contemporary Islamic Law,” *MILRev: Metro Islamic Law Review* 4, no. 1 (30 Mei 2025): 234–268, <https://doi.org/10.32332/milrev.v4i1.10391>.

<sup>26</sup> Ibnu Rusydi, “Good Governance According To Islamic Perspective,” *Munaddhomah: Jurnal Manajemen Pendidikan Islam* 4, no. 4 (12 Oktober 2023): 1001–1007, <https://doi.org/10.31538/munaddhomah.v4i4.727>.

<sup>27</sup> Muhammad Ghafur Wibowo, “Good Public Governance in Islamic Perspective: An Analysis on the World Governance Indicator in OIC Member Countries,” *Ihtifaz: Journal of Islamic Economics, Finance, and Banking* 3, no. 1 (22 Juni 2020): 51–66, <https://doi.org/10.12928/ijiefb.v3i1.1718>.

<sup>28</sup> Ahwan Fanani dan Tika Ifrida Takayasa, “Hisbah in Public Moral and Marketplace Control: From Historical to Indonesian Contexts,” *Hikmatuna : Journal for Integrative Islamic Studies* 8, no. 1 (21 Juni 2022): 40–54, <https://doi.org/10.28918/hikmatuna.v8i1.4666>.

honestly and transparently.<sup>29</sup> This kind of social supervision is not punishing but encourages positive behavior change from within.<sup>30</sup> However, for *hisbah* to run effectively, the community must also be empowered. Public literacy about procurement mechanisms, citizens' rights, and how to submit appropriate reports or criticisms needs to be improved. Public education is the key so that supervision does not lead to arbitrary accusations but becomes a healthy and constructive social control.<sup>31</sup>

The government also has a significant role in building a conducive participatory space. Trust will be lost when the surveillance channel is wide open, but public reports are not followed up. Therefore, a commitment to respond openly and fairly to public input is essential to realize the principle of *hisbah* in practice. Indonesia can strengthen a more comprehensive accountability system by reviving the spirit of *hisbah* in procurement governance. Supervision no longer only comes from top to bottom but also from the bottom up. Collaboration between the government and the community regarding supervision will bring us closer to clean, transparent, and shared benefit-oriented governance.

### **Synthesis of Islamic Law Principles in Public Procurement Accountability Reform**

Accountability reform in the government procurement system in Indonesia requires a strong ethical and normative foundation. Islamic legal principles such as *'adalah* (justice), *amanah* (trust and responsibility), *maslahah* (public good), and *hisbah* (public supervision) offer relevant complementary approaches to strengthening the integrity of the system. The synthesis of these principles with a positive legal framework is expected to improve the disparity between normative rules and procurement practices in the field.

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<sup>29</sup> Herianto Herianto, "Al-Hisbah Sebagai Lembaga Pengawas Pasar Dalam Islam," *Ulumul Syar'i : Jurnal Ilmu-Ilmu Hukum Dan Syariah* 6, no. 2 (3 Desember 2017), <https://www.e-journal.stishid.ac.id/index.php/uls/article/view/17>.

<sup>30</sup> Muh Arafah dan Syaakir Sofyan, "Hisbah and Bulog: Food Price Stability In Indonesia," *LAA MAISYIR : Jurnal Ekonomi Islam* 9, no. 2 (31 Desember 2022): 268-282, <https://doi.org/10.24252/lamaisyir.v9i2.32956>.

<sup>31</sup> Sukamto Sukamto, "Kontektualisasi Institusi Hisbah Dalam Perekonomian Indonesia Praspaktif Maqashid Syariah," *MALIA: Jurnal Ekonomi Islam* 7, no. 1 (2015), <https://doi.org/10.35891/ml.v7i1.371>.

First, the principle of *'adalah* teaches that fairness should be the cornerstone of every procurement process, from planning to evaluation. In practice, justice demands equal treatment of all business actors, without discrimination, and decisions based on merit. This supports the principle of non-discrimination in positive law and can close the gap for direct appointments or fictitious tenders that often harm the public.<sup>32</sup> Second, *amanah* emphasized the importance of the integrity of procurement officials. In Islam, a position is a trust, not a right or a means of profit-making.<sup>33</sup> Procurement officials must maintain public trust, not abuse authority, and always consider moral values in making decisions. Integrating these principles into ASN training, SOPs, and codes of ethics can foster stronger ethical awareness.

Third, *maslahah* provides a clear objective orientation: every procurement process must be directed to the maximum public benefit.<sup>34</sup> This confirms that reform is not just administratively technical but also about value orientation. Procurement that does not impact improving the quality of public services or burdens the state budget is contrary to the spirit of *maslahah*. Fourth, *hisbah* revives the spirit of active public participation and supervision. Supervision is the responsibility of the inspectorate, anti-corruption agency, and the wider community.<sup>35</sup> Public involvement in surveillance—whether through NGOs, the media, or digital complaint channels—is a tool of social control that can suppress manipulative practices and strengthen transparency.

Fifth, the synthesis of these principles must be supported by an accommodating institutional and policy system.<sup>36</sup> For example, regulations can include Islamic ethical principles in the ASN code of ethics, provide bureaucratic moral training, and establish a public deliberation forum to evaluate procurement projects. Thus, Islamic values are not

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<sup>32</sup> Yusuf, Azizah, dan Saputri, "Konsep Keadilan Dalam Islam Menurut Al-Mawardi."

<sup>33</sup> Fatimah Fatimah, "Nilai-Nilai Amanah Dalam Al-Qur'an: Suatu Kajian Dengan Pendekatan Tafsir Maudhu'iy," *Al-Riwayah : Jurnal Kependidikan* 11, no. 1 (1 April 2019): 123-146.

<sup>34</sup> Idrus, "Kebijakan Pemimpin Negara Dalam Perspektif Kaidah Fikih."

<sup>35</sup> La Sina, "The Impact and Efforts of Corruption Eradication and Supervision in Indonesia," *PRO JUSTITIA Legal Journal* 26, no. 1 (2008), <https://journal.unpar.ac.id/index.php/projustitia/article/view/1108>.

<sup>36</sup> Derry Angling Kesuma dan Husnaini Husnaini, "Sinergitas Kewenangan Lembaga Penegak Hukum Terhadap Tindak Pidana Gratifikasi Dalam Struktur Hukum Pidana Di Indonesia," *Lex Librum* 6, no. 1 (6 Desember 2019): 119-130, <https://doi.org/10.46839/ljih.v6i1.486>.

only symbolic but shape institutional culture.<sup>37</sup> Sixth, the Islamic approach to accountability is also spiritual and transcendental. Accountability is a matter of administrative reporting and an inner awareness that all actions will be held accountable before God.<sup>38</sup> This dimension is essential to build intrinsic awareness and drive reform from within, not simply through external regulatory coercion.

Finally, by integrating the principles of Islamic law into the framework of public procurement reform, we not only strengthen normative legitimacy but also provide a more ethical and civilized direction for bureaucratic development. This synthesis is an essential contribution of Islam in building fair, transparent, and responsible governance following the spirit of good governance in the contemporary era. For details, you can see the table below,

Table 1. Synthesis of Islamic Law Principles and Their Contribution to Procurement Accountability Reform

Islamic Principles	Makna Normative	Contribution to Procurement Accountability
' <i>adalah</i> (Keadilan)	Fair and equal treatment	Preventing discrimination in tenders and contracts
<i>Amanah</i> (Moral responsibility)	Integrity, honesty, and accountability	Build an ethical culture among procurement officials
<i>Maslahah</i> (Public Benefit)	Public interest over private interest	Directing procurement policies for maximum benefit to the community
<i>Hisbah</i> (Public supervision)	Social control by society	Strengthening transparency and public participation in project oversight

Source: author's interpretation

The table illustrates four main principles in Islamic law—'*adalah* (justice), *amanah* (trust and responsibility), *maslahah* (public good), and *hisbah* (public supervision)—that make essential contributions in strengthening the accountability reform of government procurement of goods and services. The principle of '*adalah* emphasizes fair and equal

<sup>37</sup> Nursinta Bakhtiar, Memen Suwandi, dan Nur Rahma Sari, "Transparansi Akuntabilitas Realisasi Anggaran Publik Berdasarkan Prinsip Islam dalam Mencegah Praktik Korupsi (Studi Pada Dinas Pekerjaan Umum Kabupaten Takalar)," *Income Journal*. 2, no. 1 (9 Mei 2023): 45-59, <https://doi.org/10.61911/income.v2i1.30>.

<sup>38</sup> Herlambang Budi Prasetya dan Achmad Shafiyyul Fuad, "Akuntabilitas Dan Transparansi Publik, Sebagai Instrumen Mencegah Dan Memberantas Tindak Pidana Korupsi," *Recidive : Jurnal Hukum Pidana Dan Penanggulangan Kejahatan* 2, no. 3 (1 Desember 2013), <https://doi.org/10.20961/recidive.v2i3.32704>.

treatment for all business actors, thus preventing discriminatory practices and collusion in the tender process. Meanwhile, *amanah* places procurement officials as public trustees who must maintain integrity and not abuse authority to build an ethical and responsible work culture.

In addition, the *maslahah* principle directs the entire procurement process to produce the most significant benefits for the wider community, ensuring that procurement policies are procedural and positively impact socially and economically. The *hisbah* Principle underscores the community's active role in public oversight, strengthening transparency and reducing the potential for corruption through social control involving NGOs, the media, and civil society. Procurement accountability reform can become more meaningful, effective, and civilized by integrating these four principles into the legal framework and bureaucratic culture.

## CONCLUSION

This study concludes that Islamic legal principles—*adalah* (justice), *amanah* (trust and responsibility), *maslahah* (public welfare), and *hisbah* (public supervision)—offer a strong foundation to improve legal accountability in government procurement of goods and services. These principles not only reinforce existing regulations but also add important moral and ethical values that help prevent corruption and ensure procurement processes are transparent, fair, and accountable. Applying these values shifts the focus toward serving the broader community and encourages active public participation in oversight. Rooting accountability reforms in Islamic principles provides a comprehensive and relevant way to address today's challenges while promoting good and clean governance. For future research, it is recommended to conduct detailed empirical studies on how these principles are applied in public procurement across different regions, assessing their real impact on reducing corruption and improving accountability. Additionally, further studies could explore how to effectively integrate these principles with national policies and regulations to support sustainable implementation.



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## **AUTHOR CONTRIBUTIONS STATEMENT**

Jawade Hafidz led the research design, coordinated the data collection process, and conducted a thorough initial analysis and interpretation of the results. He is also responsible for integrating the various findings into relevant theoretical frameworks. Aditya Noviyansyah focuses on literature review and theory review development, ensuring that the conceptual foundation of research is strong and up-to-date. In addition, he participated in the writing of initial drafts and the preparation of academic arguments. Muhammad Dias Saktiawan plays an essential role in in-depth data processing and analysis, including applying appropriate analytical methods to produce valid and reliable insights. He also helps in compiling the results of research and discussions. Agus Prasetya Wiranto made a significant contribution to the preparation of the research methodology, ensuring that the study design runs according to academic standards and that the validity of the data is maintained. He also plays a role in validating and cross-checking research findings. Ahmed Kheir Osman contributes through conceptual input that enriches the framework of the research thinking and provides critical revisions that strengthen the quality and consistency of the final manuscript. He also assists in the preparation of research conclusions and recommendations.

## CONFLICT OF INTEREST

The authors state no conflicts of interest related to this study. All research, analysis, and reporting processes are carried out objectively without any influence from any party that can affect the results and conclusions of the research.

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