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Islamic Human Development Index as a Development Indicator: An Empirical Study in Indonesia

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Abstract
The Human Development Index (HDI) measures human development in the material dimension. This concept has not been able to become a measure of universal human development. The Islamic Human Development Index (I-HDI) measures human development through material and non-material aspects. Specifically, this concept can be a measurement of development in Muslim countries like Indonesia, namely as an effort to increase economic development. The purpose of this study is to determine the effect of economic growth, fiscal policy, and zakat on HDI and I-HDI with the *maqāṣid al-sharī'ah* approach. The research method uses a quantitative approach with dynamic panel regression two-step Generalized Method of Moments (GMM). The results of the statistical test analysis show that three of the independent variables have a positive and significant effect on HDI and I-HDI, namely economic growth and government expenditure fiscal policy in the health and education sectors. Meanwhile, the zakat variable only has a positive and significant effect on I-HDI and has a non-significant effect on HDI. This condition occurs because the management of zakat is not carried out optimally by zakat institutions, and there are no strict regulations from the government in encouraging an increase in the collection of zakat funds in Muslim communities in Indonesia.

1. Introduction

It is understood that development is a multifaceted process that takes into account shifts in all aspects of society, culture, and government (Mahmudov & Mullabayev, 2020). Economic development refers to efforts to improve the living standards of an economy from one based on simple growth and low wages to one based on innovation and high wages (Rahim et al., 2021). The goal of human development is to enhance people's living conditions, namely the ability to obtain a healthier, educated, and prosperous quality of life (Eren & Kayna, 2017). The measurement of human development was first introduced by the United Nations Development Program (UNDP) in 1990 (Sagar & Najam, 1998). UNDP introduces a new idea for measuring human development called the Human Development Index (HDI) (Githiomi et al., 2019). The standard of living is quantified by the Human Development Index (HDI). In order to construct HDI, three fundamental approach dimensions are used: healthy life expectancy, educational attainment, and income (Hasan, 2020).

One indicator of human development can be measured by the increasing number of companies, higher levels of education, and ever-developing technology (X. Zhang et al., 2017). According to Anto (2013), the development of human quality levels in Indonesia uses HDI. This concept only measures material well-being and ignores the material side, so HDI cannot be a comprehensive measure of human development. Therefore, many studies criticize HDI in terms of theory and conceptual application. According to Yumashev et al. (2020), several countries rank high on the Islamic Human Development Index (I-HDI) compared to the Human Development Index (HDI). On the other hand, several countries experienced a downgrade in I-HDI. In general, the contribution of the material welfare index (MW) and non-material welfare (NMW) is very significant in contributing to human development. Chickel (2020) argues that the richer the country, the higher the welfare of people's lives, and the progress of human development will be easily realized. The United Nations Development Programme (UNDP) bases its three dimensions of human development on the concept of human capability. The United Nations Development Programme acknowledges that the Human Development Index is not a perfect indicator of progress toward a better life for all people everywhere (Ranis et al., 2006). HDI is an evolving index of human development (Troya, 2017). HDI cannot perfectly capture developments in human development (Kabir, 2017). Therefore, many studies have criticized HDI concepts and indicators to find more complex concepts and dimensions in providing an overview of the development of human development (Hanapi & Saniff, 2015).

Bourgoin (2014) proposed a modified HDI model by increasing the dimensions of work and political freedom. Human development is influenced by three factors, namely the human ability to choose the quality of life, career opportunities, and high income. Larasati et al. (2019) criticized the method of calculating HDI weights. The method for calculating the current HDI weight cannot be used as a measurement tool for human economic development, where the HDI indicator is no longer relevant to the development of human development in Muslim countries. According to Čiutienė & Railaitė (2015), on the other hand, HDI has drawbacks, namely, it does not include moral and ethical dimensions and ignores aspects of freedom and human rights. Rama & Yusuf (2019), the three HDI indicators mentioned above are incomplete and incompatible as a measurement tool for human development. Likewise, the method used in calculating the HDI ignores aspects of income inequality between individuals in society. The basic concepts and theories of HDI are not based on maqāṣid al-sharīʿah, making HDI irrelevant as a basis for measuring human development at this time (Reza et al., 2018). The search for the best concepts and methods for evaluating human development never ends and continues to develop until now (Talalweh & Samarah, 2021). Ismail (2015), in an effort to create a unique index, we will attempt to operationalize the connection between maqāṣid al-shar'ah and economic progress with the aim of being able to serve as a barometer of progress toward a better world, and especially in Muslim nations.

According to Huda et al. (2020), an index that can be used to measure the level of human development in Muslim countries is the Islamic Human Development Index (I-HDI). From an Islamic point of view, this index can be used to gauge progress in the field of human development. Measuring the quality of human resources according to an Islamic perspective is not only seen from three aspects but is more in-depth, namely covering all material and non-material aspects following maqāṣid al-sharīʿa (Chapra, 2008). According to UNDP, economic growth has an impact on a country's ability to promote sustainable human development (Viana & Moutinho, 2022). Human resource expansion is a key contributor to economic expansion. The Gross Domestic Product is a measure of economic activity (GDP). In economic terms, gross domestic product (GDP) is the sum of all the profits made by all of a country's businesses. Human resource expansion is a key contributor to economic expansion. The Gross Domestic Product is a measure of economic activity (GDP). In economic terms, gross domestic product

(GDP) is the sum of all the profits made by all of a country's businesses (W. Zhang et al., 2021). Measurement of economic growth with GDP is used by almost all countries to see the condition of human development using the national structure (Abendin & Duan, 2021).

There is a positive correlation between GDP expansion and the human development index (HDI), a supporting factor for the development of national income, so that it can improve people's welfare (Samsudin, 2020). There are three main drivers of economic growth, namely capital accumulation, which includes all physical investments such as land, buildings, tax equipment, and human resources. Capital accumulation is when part of the income is saved and reinvested to increase future output (Borremans et al., 2018). The relationship between fiscal policy and I-HDI is a measuring tool for taking policies to improve the quality standards of human development (Sergi et al., 2019). I-HDI cannot be separated from fiscal policy. The role of state expenditure budget allocation in education and health, both at the central and regional levels, is very important for human development. Improving the quality of human development is inseparable from the role of fiscal policy (Nursing, 2017). The allocation of central and regional government funds toward education and healthcare, in particular, plays a pivotal role in promoting human development (Leigh & Olters, 2010). Educating oneself is a means to a better life and faster, more complete human development. Increases in public health and education can boost the economy and create jobs (Ocran, 2011). Health facilities and services cover all expenses that affect life expectancy, strength, and stamina, as well as people's vitality (Ghatak & Sánchez-Fung, 2007). The quality of education is a very important factor in increasing creativity and innovation in economic development. Education can improve and encourage people's skills at work. Human development goals will be achieved by improving the health of the population. Health is defined as the physical, mental, social, and spiritual maintenance of everyone so that they can be active in participating in community activities (Maşca et al., 2015).

Health is the main factor for people's welfare, so health must be the main concern of the government as a provider of public services (Zagler & Dürnecker, 2003). The government can guarantee people's right to health by providing fair, equitable, adequate, affordable, and quality health services. This policy is very dependent on health fiscal policy (Palareti et al., 2016). Naz'aina (2015) said that there is a positive relationship between human development and zakat. In this context, the distribution of zakat can improve human development by maximizing the distribution of zakat. Zakat is currently an alternative instrument in human development. Case studies conducted by Ali et al. (2014). Currently, in several countries, zakat is used as an instrument that is ignored by development organizations, even though zakat has enormous potential to improve the quality of human resources. According to Ahmad et al. (2015), in the Islamic economic and social system, zakat plays a crucial role in establishing equity and ensuring that everyone's basic needs are met. The Islamic microfinance-based zakat model, as an idea that integrates charity with microfinance and Islamic finance, can reduce inequality in income distribution and alleviate poverty in general (Saad et al., 2014). This research suggests a novel human development index derived from the Islamic perspective of the six pillars of maqid al-shar'ah. The index of religion is combined with the indices of life, mind, lineage, wealth, and environment to form the *maqasid al-shar'ah* composite index. Indicators and variables are then derived for each dimension.

Both material and spiritual progress are valued in Islamic thought. Islam affirms the significance of both physical and immaterial factors, morality, and ethics, in a well-rounded individual (Zangoueinezhad & Moshabaki, 2011). The I-HDI conceptual framework can be used to create a measurable index that can measure all dimensions of human development. The Islamic-based human development index has the potential to be more comprehensive than the human development index introduced by UNDP (Hanapi & Saniff, 2015). The *maqāṣid al-sharīʿah* approach is used to create the concept of Islamic human development, which can be

seen from two aspects of welfare. Material well-being indicators include the need for assets and environmental needs. Non-material welfare indicators include continuity of education, continuity of lineage, and maintenance of religion (Ibrahim Abiodun Oladapo & Asmak Ab Rahman, 2016). Economic growth has the function of increasing economic capacity in the long term. The state provides economic goods and necessities to provide welfare to the people (Pryor, 2007). Five important factors must be considered to achieve prosperity. First, providing training and job vacancies. Second, ensure that employees have a fair wage scheme. Third, arrange the necessary insurance to reduce insurance costs, work-related accidents, and other benefits. Fourth, helping individuals with mental and physical problems so they can enjoy a normal life. Fifth, through laws and regulations and tax regulations, collecting zakat, infaq, and sadaqah funds. This effort is not only centered on one person but demands collective action (Chowdhury et al., 2020).

State expenditure budget (APBN) and district/city Regional Revenue and Expenditure Budget (APBD) documents outline how much money the government will spend and take in each year. Fiscal policy seeks to promote economic growth by maintaining price and output stability (Munifatussa & Saleh, 2020). The objective of published regional fiscal policies is to cover the budget deficit for state implementation activities between the national and regional governments' vertical budget balance and between regions' horizontal budget balance (Muhafidin, 2020). All government steps that increase or decrease the amount of tax levied are referred to as fiscal policy. Changes in the amount and composition of taxes and government spending have an impact on aggregate demand factors, including the level of economic activity, patterns of distribution of resources, and distribution of income (Mohammad, 2022). The health budget allocation is the value of expenditure made by the government in meeting all forms of physical needs for the community (Ivanti et al., 2013). If the state determines the policies used to buy goods and services in the health sector, then the state spending will reflect the costs incurred by the government in carrying out the specified program. Each country has a priority policy in allocating state spending, so the resulting output is also different (Hakim et al., 2020). The allocation of state spending in the health sector has a causal relationship with human development. The health sector is concerned with the physical well-being of human beings as well as their minds and souls, which enable them to engage in productive activities (Schakel et al., 2018). The education sector is the basis for creating a better life for a country (Cevik & Correa-Caro, 2020). The education sector is a fundamental factor in shaping quality human capabilities, so that with a financial commitment to education, with a financial commitment to education can be implemented through policies that encourage increased productivity (Tan et al., 2020). The state is responsible for realizing improvement of the human condition by means of better educational opportunities and resources. Government spending on education is a tangible way to improve human resource development (Dzigbede & Pathak, 2020).

The arrangements put in place to ensure that the intended outcomes for stakeholders are defined and achieved are one definition of governance. With regards to Zakat organizations (Wahab & Rahim, 2011), governance is defined as the systems in place to ensure Zakat is collected and distributed fairly and responsibly. Only a small number of academic works have addressed the topic of governance within the framework of zakat institutions and its relation to other factors (Fadilah, 2009). Case in point, explored the connection between leadership and productivity at Indonesia's Zakah established that Zakah institutions benefit from good management practices. There was a positive correlation discovered between governance and productivity (Samar & Mohammed, 2021). On top of that, examined the connection between trust in zakat institutions and good governance among zakat contributors in Nigeria. Despite the similarities between their research and this one, the two studies were conducted in very different contexts due to the different requirements for zakat payment (a form of charity in Nigeria and a legal requirement in Saudi Arabia). Such a distinction necessitates a more thorough investigation

into the function of governance, including the significance of zakat laws and judicial processes and procedures.

2. Research Method

The associative quantitative research approach is used to determine the influence or relationship between two or more variables (Suliyanto, 2017). This is the best study because it allows the development of a positivist approach that was used for this study. For several reasons, we settled on the associative quantitative research approach to determine the influence or relationship between two or more variables. This is the best study because it allows the development of a positivist approach that was used for this study. For several reasons, we settled on a positivist research philosophy, and we used a positivist quantitative strategy to compare the HDI and the Islamic HDI (I-HDI), economic growth, zakat fiscal policy, and maqāṣid al-sharī'ah with relevant theories on the object using numeric data. Therefore, a positivism-based approach is the most suitable paradigm for this research.

Data Type and Source

Second-hand information in the form of a time series is what is used for the studies. Quantitative information collected from 2016 to 2024 from a variety of reputable sources was used for this analysis. The websites www.bps.go.id, www.kemenkeu.go.id, www.Bi.go.id, and www.baznaz.go.id served as our primary data sources. The Generalized Method of Moments (GMM) is more appropriate to use as an estimation method in this study, namely, to reduce endogeneity bias. The GMM estimator consists of two types, namely one-step and two-step, but the result of the two-step estimator is more efficient because the standard error tends to be biased downward. The two-step covariance in the GMM system has a finite sample that makes the estimation correction.

Econometric Model Specification

In this investigation, the Generalized Method of Moments (GMM) model is employed. GMM is one of the models used to estimate parameters. GMM was first developed by Hansen (2021). GMM is an estimation method that uses models to avoid assumptions that are sometimes unwanted or unnecessary, one of which is to set a special distribution for residuals. GMM is used in research to treat endogeneity effectively. This system is divided into two two-step robust which are more efficient than a one-step robust system. The equations with the independent and dependent variable instruments use lagged differences and lagged levels. This can provide resistance to autocorrelation and heteroscedasticity in the panel model. Carried out to check the potential correlation. Correlation does not occur in this model if the results of this test are not significant. Based on previous research, this study focuses on independent and moderating variables to eliminate multicollinearity.

Model

The former metric is employed for identifying second-order autocorrelation, while the latter is utilized for verifying the reliability of instrumental variables. Estimation model used in the study:

$$\text{I-HDI}_{it} = \beta_0 + \beta_1 \text{L.I-HDI}_{it} + \beta_2 \text{PDRB}_{it} + e_{it} \quad (1)$$

$$\text{I-HDI}_{it} = \beta_0 + \beta_1 \text{L.I-HDI}_{it} + \beta_2 \text{PDRB}_{it} + \beta_3 \text{EDUC}_{it} + e_{it} \quad (2)$$

$$\text{I-HDI}_{it} = \beta_0 + \beta_1 \text{L.I-HDI}_{it} + \beta_2 \text{PDRB}_{it} + \beta_3 \text{EDUC}_{it} + \beta_4 \text{HEALTH}_{it} + e_{it} \quad (3)$$

$$I\text{-}HDI_{it} = \beta 0 + \beta 1\ L.I\text{-}HDI_{it} + \beta 2\ PDRB_{it} + \beta 3\ EDUC_{it} + \beta 4\ HEALTH_{it} + \beta 5\ ZAKAT_{it} + e_{it} \quad (4)$$

$$HDI_{it} = \beta 0 + \beta 1\ L.HDI_{it} + \beta 2\ PDRB_{it} + \beta 3\ EDUC_{it} + \beta 4\ HEALTH_{it} + \beta 5\ ZAKAT_{it} + e_{it} \quad (5)$$

Model Specification Feasibility Test

Before testing the hypothesis, first test the model specification feasibility, which consists and the Sargan test, a variant of the Arellano-Bond test (AR2). An initial Arellano-Bond test aims to test the consistency of estimates from the GMM process [33]. The decision criterion H-0 is rejected if Zcount>Z-table. This means that GMM consistency is indicated by statistically insignificant values at M (2).

The Arellano-Bond test makes the following hypothesis:

H-0: There is no autocorrelation in the first residual
i-th order difference.
H-1: There is autocorrelation in the residual first difference
order i.

Second, the instrument's reliability was evaluated using the Sargan test. This analysis was performed to rule out the possibility of endogeneity in the model used here. Here are the parameters of the Sargan test:

H-0: Condition of overidentifying restriction in the estimation of valid models.
H-1: Condition of overidentifying restriction in the estimation of invalid models.

Uji Statistik

Examine the coefficient of each independent variable with a statistical test. The significance of the independent variable's effect on the dependent variable will determine the test's conclusion regarding each hypothesis. Here is the hypothesis for the t-test:

H-0: bi = 0, i = 0,1,2, … n
H-1: bi ¹ 0

The criteria for accepting the hypothesis are carried out by looking at the t-count results or by looking at conclusions based on the p-value test. If there is a statistically significant correlation between the independent variables and the dependent variable, as shown by the t-count 3 t table, then H-1 can be accepted. The p-value is another statistic that can be used to determine if there is a correlation between the independent and dependent variables.

3. Results and Discussions

Generally, marketing reflects a strong behavioral relationship between traders or enterprises and customers through stimulating or attracting them to their products and services. The marketing goal is to build trust with.

The Unit Root Test Analysis

In this study, at the stationarity test stage, the unit root test method was used, namely the Phillips-Perron (PP) using a level of 5%. When the probability value is > 0.05, the data is said to be not stationary at the level. Data that is not stationary needs to be tested again at the first level of differentiation, or First Difference. The Stationary PP test for each variable in this study is shown in Table 2. Variables that have been stationary at the levels are HDI, IHDI, education, fiscal, zakat, and demography. Meanwhile, the new health fiscal variable is stationary at the first difference.

Table 1. Unit Root Test Results at Level Level

	PP Level		PP First Difference	
	Cons.	Cons. & Trend	Cons.	Cons. & Trend
HDI	-1.7335	-1.6231	-2.5349	-2.5917
	(0.0415)	(0.0523)	(0.0056)	(0.0048)
I-HDI	-4.0383	-5.4238	-5.1866	-7.6525
	(0.0000)	(0.0000)	(0.0000)	(0.0000)
PDRB	-2.4661	-5.7837	-2.1549	-9.0934
	(0.0068)	(0.0000)	(0.0156)	(0.0000)
EDUC	-4.4594	-8.5518	-4.9436	-10.0792
	(0.0000)	(0.0000)	(0.0000)	(0.0000)
HEALTH	-1.2914	0.7935	-1.3472	0.6589
	(0.0983)	(0.7862)	(0.0890)	(0.7450)
ZAKAT	-2.1373	-2.7725	-2.3121	-4.7064
	(0.0163)	(0.0028)	(0.0104)	(0.0000)
DEMOGRAFI	-6.3660	0.4337	-8.1358	-0.9144
	(0.0000)	(0.6677)	(0.0000)	(0.1803)

Data source: Processed by the author, 2025

Table 1 displays the results of the unit root test for stationarity of the data at the level and first difference. The statistical value is the inverse normal (Z) value, and the value in brackets is the p-value. The statistical value printed in bold indicates that the data is stationary at the 5% level.

Correlation Matrix Test

The Pearson correlation matrix of the study's variables is shown in Table 2. Comparing the HDI with the IHDI, a measure of Islamic progress (I-HDI), is positively correlated at the 5% level. Thus, showing that these two measures capture the same information, even though their constructs are very different. Then, only the education fiscal variable (EDUC) is not significantly correlated with the dependent variable I-HDI. However, the value of the coefficient between the dependent and independent variables and between other independent variables is less than 0.80. This shows that there is no multicollinearity relationship in this study.

Table 2. Correlation Matrix Test Results Between Variables

	HDI	IHDI	PDRB	EDUC	HEALTH	ZAKAT	DMG
HDI	1						
I-HDI	0.601*	1					
PDRB	-0.154*	-0.185*	1				
EDUC	-0.009	-0.028	-0.197*	1			
HEALTH	0.1228	0.223*	-0.026	-0.128	1		
ZAKAT	0.434*	0.377*	-0.358*	0.223*	0.074	1	
DMG	-0.473*	-0.290*	0.039	0.019	-0.115	-0.263*	1
Significant at the 5% level							

Data source: Processed by the author, 2025

Hypothesis Testing Results

Table 2 displays the results of regression estimation with the Islamic Development Index as the dependent variable (I-HDIit). The independent variable is economic growth as a proxy for

GDP growth, the health policy budget (HEALTHit), the education policy budget (EDUit), and ZAKATit. The control variable in this study is the demographic rate (DMGit). The results of testing hypothesis 1 are shown in Table 4. Three of the four regression estimation results show that I-HDI is positively correlated with economic growth (PDRBit), but the effect does not show significance at the same level. It could be said that the two of them had an attachment even though their strength were different. Influence with a high level of significance (p-value <0.01) is shown in the model equation (2). Based on these results, it appears that a rise in the education budget coincides with rising per capita income, which in turn indicates rising economic growth. Therefore, HDI in a region can have a beneficial effect on people's ability to advance in their chosen fields.

Table 3. Estimation of Regression on I-HDI

	(1)	(2)	(3)	(4)
	I-HDIit	I-HDIit	I-HDIit	I-HDIit
L.I-HDIit	0.813***	1.029***	1.015***	0.734***
	(0.136)	(0.015)	(0.024)	(0.153)
PDRBit	0.098	0.426***	0.286*	0.888*
	(0.382)	(0.078)	(0.150)	(0.500)
EDUCit		0.565***	0.630***	-0.347
		(0.071)	(0.154)	(0.677)
HEALTHit			1.073**	6.716**
			(0.443)	(2.788)
ZAKATit				2.061***
				(0.706)
DMGit	-0.118	0.098**	0.032	0.349**
	(0.117)	(0.038)	(0.047)	(0.170)
C	16.864	-23.435***	-49.844***	-227.842**
	(13.650)	(4.458)	(16.287)	(91.993)
Obs.	170	170	170	170
N Prov.	34	34	34	34
AR1 stat.	-2.281	-2.462	-2.507	-3.179
AR1 p-value	0.023	0.014	0.012	0.001
AR2 stat.	1.959	1.862	1.906	0.345
AR2 p-value	0.050	0.063	0.057	0.730
Sargan stat.	1.833	26.194	32.250	1.351
Sargan p-value	0.766	0.615	0.691	0.930

Data source: Processed by the author, 2025

Table 3 displays the results of regression estimation with the dependent variable being the Islamic Human Development Index (I-HDI) using the GMM system. The independent variables are economic growth as a proxy for GRDP, the natural log of the education budget (EDUC), the natural log of the health budget (HEALTH), and the natural log of the amount of zakat collected (ZAKAT). The control variable is the demographic level (DMG). The PDRB and DMG variables are winsorized to clean data from outliers. Superscripts ***, **, and * show statistical significance at the 0.01, 0.05, and 0.10 levels, respectively.

The health variable is a proxy for health fiscal policy. The health variable has a coefficient of 1.073 in equation (3) and 6.716 in equation (4), with each p-value > 5%. It can be interpreted that health fiscal policy has a significant positive and consistent relationship in both estimation

models in terms of the Islamic HDI (I-HDI). As a result, we can conclude that 2a is supported by the data and that health fiscal policy does increase the Human Development Index. In model (2), the coefficient for the education fiscal variable (EDUCit) is 0.565, which means that for every 1 billion rupiahs added to the education fiscal budget policy, the I-HDI value will increase by 0.565 units. With three estimates, two of them have a p-value of less than 5% for this variable. In this way, we can conclude that EDUCit has a beneficial impact on IHDI (I-HDI). A positive coefficient of 2,061 for the zakat variable (zakat) in model (4) indicates that a rise of 1 billion rupiahs in zakat will raise the I-HDI value by that amount. For this esti-mation, the p-value is less than 5%. Therefore, it is safe to say that zakat is a major contributor to IHDI growth (I-HDI).

Below, we see how the researcher compares each independent variable to both the I-HDI and HDI versions of the human development index. This is done to determine if there are any discrepancies in the results and if the Islamic human development index, which considers both material and non-material aspects, is valid. *maqāṣid al-sharīʿah* can provide a better measurement. Table 5 displays the results for a comparison between I-HDI and HDI. In model (1), the researcher investigates the effect of the independent variable on the Islamic Human Development Index (I-HDI), and in model (2), the HDI is estimated (HDI). The p-value for AR1 is lower in model (1) of I-HDI and higher in model (2) of HDI, while the p-value for Sargan and Hansen is larger in model (1). In model (1), the researcher investigates the effect of the independent variable on the Islamic Human Development Index (I-HDI), and in model (2), the HDI is estimated (HDI). The p-value for AR1 is lower in the model (1) of I-HDI and higher in the model (2) of HDI, while the p-value for Sargan and Hansen is larger in model (1). However, the effect is statistically stronger for the HDI-dependent variable. Then, the education budget hurts HDI and is only significant on I-HDI. This condition occurs because the absorption factor for the education budget has not been maximized to be implemented by each region or province. Meanwhile, the health budget has a different effect on the two measurements related to the HDI measure of progress toward human flourishing. The metric that considers the maqāṣid al-sharīʿah aspect shows a positive and statistically significant effect.

Discussion

According to Ali, (2014) the statistical analysis of the first hypothesis, the variables Human Development Index (HDI) and Islamic Human Development Index (I-HDI) both benefit from economic growth. This allows us to accept hypotheses H1a and H1b. Dewi's studies corroborate the findings of the current investigation. suggests that a rise in the economy can help people advance their lives in other ways, and the author believes that this is the case. GDP growth can also improve the wealth component of the I-HDI. An increase in the average income of a population usually means that the economy of that population will grow and flourish. With a higher GDP, more jobs can be created and more people can be employed. High levels of wealth are reflected in low unemployment and a high per capita income. In addition to raising the HDI, this condition also promotes a more equitable distribution of per capita income. It is well-established that the HDI and the Islamic HDI are both positively affected by the amount of money the government spends on health care (I-HDI). Therefore, H2a and H2b are correct. Research and this finding are consistent with Mahri. (2020) [36] argued that healthcare spending by the government benefited society. It should be noted that other studies back up the findings of this one. Rahayu (2017), the proportion of government funds allocated to the health sector is positively correlated with human development and an integral *maqasid al-sharīʿah*, namely the soul index and hereditary index. The indicator of the life index is measured using life expectancy data because it relates to the importance of maintaining mental health for survival, so there is a close

relationship between the life index and the health budget. Meanwhile, the heredity index relates to the importance of maintaining a good generation in terms of quality and quantity.

The 2020 Indonesia Health Profile publication report found that the condition of the health budget could occur due to the factor of increasing health spending that was still not on target, and the amount of the budget was still below 5% of GDP. This means that the expenditure allocation for the health function is not following the statutory mandate of at least 5% of GDP. In addition, Indonesia's population continues to increase from year to year; this condition is not comparable to the amount allocated for the health function expenditure, so it requires even more costs. Evidence from statistical tests of hypotheses demonstrates that higher levels of public funding for schools reduce the HDI but improve the IHDI (I-HDI). The results indicate that H3a is correct and H3b is incorrect. These findings corroborate previous studies. Amri (2018) [38]. Increases and improvements in human development are largely dependent on how much money the government invests in the education system. This condition can be interpreted as the government's target of budget allocation for human development is not maximally carried out to increase human development in Indonesia.

Study Astri. *et. al.* (2014) explained that there was no influence on the education budget because the education budget allocation was 20% of the state budget and was not properly realized for education. However, the education budget is allocated predominantly for employee salaries and government official travel expenses. Thus, the expenditure budget in the field of education from year to year has not shown any significant influence on the achievement of human development. The results of this study are supported by the findings of the World Bank in the Ministry of Finance's report on the Directorate General of Budget, stating that there are four problems with the low quality of education in Indonesia, namely, the performance relationship between the central and regional governments have not yet been synergized, the quality of teachers has not been adequate, accountability is still low and monitoring and evaluation performance has not optimally, resulting in inefficient budget allocation and no impact on human development. Based on the results of the fourth hypothesis statistical test, the zakat variable has a positive and significant effect on the Human Development Index (HDI) and the Islamic Human Development Index (I-HDI). It can be concluded that hypotheses H4a and H4b are accepted. The results of this study are supported by research Mudita, 2020, the role of zakat is needed as a distribution function of channeling funds directly obtained from the assets of the rich, so that human development can be realized. Zakat has enormous potential and value statistically. According to Islamic economic theory, one of the main factors of the Islamic financial system that can be used as social financing is the distribution of zakat.

The results of this study are supported by the theory of compliance with the attitude of paying zakat. Zakat is one of the religious orders that must be obeyed by every Muslim who can do so. Faith plays a role in how compliant people are. However, if the payment of zakat is obligatory through a formal institution that collects zakat, as implemented in several Islamic countries, then compliance with zakat now becomes compliance with a formal institution that collects zakat. Therefore, the management of zakat institutions, collection efficiency, and several other factors related to the services provided by zakat institutions affect the level of zakat compliance. This theory is built based on the model of taxpayer compliance by adding several important factors that affect compliance with zakat payments. The estimation results of the regression of the economic growth variable (PDRBit) have a positive effect on I-HDI, as shown by the testing of this hypothesis (p-value 0.01). Increases in both per capita income and educational spending are indicative of burgeoning economies, as shown by these findings. As a result, a rise in a region's HDI can have a salutary effect on people's standard of living. This study's findings are consistent with those of Mintaroem (2019), that, from an Islamic point of view, economic growth can help achieve human development because it is tied to providing for

basic needs, a subset of the wealth index that makes up the Islamic Human Development Index. The theory advanced by Professor Kunze lends credence to the findings of this study. Professor Kunze stated that high per capita output growth is one of the characteristics of modern economic growth. High output growth will result in changes to consumption patterns in fulfilling needs, so it can be said that increasing economic growth will also increase per capita output growth and will change consumption patterns so that people's purchasing power will increase. The high purchasing power of the people will certainly increase the achievement of human development because the purchasing power of the community is a form of composite indicator in measuring the achievement of human development, namely the per capita expenditure indicator.

The results of testing the health variable hypothesis are proxies for health fiscal policy. The health variable has a coefficient of 1.073 and 6.716, with each p-value > 5%. A positive and stable correlation between the Islamic human development index and health-related government spending can be inferred (I-HDI). So, it follows that health-related government spending improves human development indicators like the human development index (HDI). This result agrees with the findings of Palupi (2020), which the implementation of the soul index and the ancestry index, two Islamic measures of human development, is positively correlated with public spending on health care. The indicator of the life index is measured using life expectancy data because it relates to the importance of maintaining mental health for survival, so there is a close relationship between the life index and the health budget. Meanwhile, the heredity index relates to the importance of maintaining generations, both in terms of quality and quantity. This is in line with the findings by Aini (2016), Baeti (2013), and Putri (2019). The positive relationship is that public investment in the health sector can provide more equitable opportunities and health services to the community, so that in the future it can increase reliable and healthy human resources (HR). (Widodo et al., 2011) The theory is in line with research by Zakaria (2018), that regional spending through the health budget has a real impact on human development. The higher and increasing direct spending through the health budget, the greater the funds allocated to the community to improve the quality of public services such as health education facilities, and the community's per capita income. These instruments are indicators of human development.

The results of the education fiscal test (EDUCit) show that an increase of 0.565 for every 1 billion rupiahs increase in the education fiscal budget policy does not increase, and the I-HDI value decreases by 0.565 units. This variable has a p-value < 5%. Thus, it can be said that the education fiscal (EDUCit) hurts the I-HDI. This condition occurs because the absorption of the education budget has not been maximally implemented by the regional and central governments. The results of this study are in line with the research of Rukiah (2019), that the factor of government expenditure in the field of education is not a dominant factor that can determine the increase in I-HDI in Indonesia. This condition can be interpreted that there are still inappropriate targets and strategies for development in the field of education when it is associated with the achievement of I-HDI in Indonesia. Astri & Winarti (2014) argue that there is no effect of the education budget on human development because the education budget of 20% of the state budget is not all allocated properly for education, but instead is allocated for employee salaries and official expenses. So that the amount of government spending from year to year has not shown a significant influence on the achievement of human development.

World Bank research published in a report by the Ministry of Finance's Directorate General of Budget supports the results of this study. According to him that there are four problems with the low quality of education in Indonesia, namely the performance between the central and regional governments that has not been synergistic, the quality of teachers who have not been adequate, accountability is still low, and monitoring and evaluation performance is not optimal, resulting in inefficient budget allocations and no impact on the achievement of human development. Several other studies also have similarities. Based on the findings of this study,

Siregar et al. (2018), Nor & Nasruddin (2019), and Ginting (2021). The results of testing the hypothesis on the ZAKATit variable show a positive coefficient value of 2,061, which means that every increase of 1 billion rupiahs in zakat will increase the I-HDI value by 2,061 units. The estimation results for this variable have a p-value of <5%. The findings of this hypothesis testing are consistent with the studies of Rina (2018), that the distribution of zakat to mustahik indicates a change in income level. By using the t-statistic test, it was found that the mustahik's income before and after the distribution of zakat differed at a significant level of 5 percent. In other words, the distribution of zakat can increase the income level of the mustahik. These findings are consistent with the theory of zakat compliance. Zakat is one of the instruments used to enhance human development. The concept of zakat explains that the assets of rich people can be used to enrich and develop poor people, and later these poor people will be able to pay zakat. (Hassan et al. 2017). It is possible to boost human progress by meeting basic needs like providing for health, education, and a comfortable income. Nurzaman (2017), in line with the findings of, who found a positive correlation between productive zakat and the HDI, Al Arif (2012), shows that zakat increases people's wealth.

4. Conclusions

The results of the calculation of the Islamic Human Development Index (I-HDI) based on maqāṣid al-sharīʿah can be a measure of the achievement of comprehensive human development. I-HDI as a measure of human development is built based on the six *maqāṣid al-sharīʿah* dimensions, which consist of the index of religion, soul, intellect, family, and wealth. It is clear from the different rankings achieved by each of the Islamic Human Development Index (I-HDI) and the Human Development Index (HDI) that the results are very different. The Islamic Human Development Index (I-HDI) measures human development through material and non-material aspects. This concept can be a measurement of development in Muslim countries like Indonesia, namely as an effort to increase economic development. The indicators used in the calculation of I-HDI are indicators that are relevant and follow the six objectives of *maqāṣid al-sharīʿah* so that I-HDI can give a general picture of the results of human development. The results of hypothesis testing show that the variables of economic growth, health, fiscal policy, and zakat have a statistically significant effect on HDI and I-HDI. The education fiscal policy variable has a positive and significant effect on I-HDI, and conversely, education fiscal policy hurts HDI. This condition occurs because the target and strategy for absorption of the education budget are not optimally carried out by the government.

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