

## **Synergy Of Zakat and Siri' Na Pacce Values in Economic Empowerment of The Bugis Community**

**Arif Hukmi**

Universitas Islam Makassar

Paper was presented at the 8th International Conference of Zakat (ICONZ)  
17 - 19 December 2024, Bandung, Indonesia

### *ABSTRACT*

*This research aims to explore the synergy between zakat and Siri' na Pacce values in the economic empowerment of the Bugis community through a literature study method. Siri' na Pacce, as the cornerstone of Bugis cultural ethics, contains strong values of self-esteem (siri') and social solidarity (pacce), which have relevance in the context of zakat as an instrument of poverty alleviation. This research uses a qualitative approach by analyzing various literature related to zakat, Bugis culture, and the concept of Siri' na Pacce from an economic, social, and religious perspective. The results of the study show that the synergy between zakat and Siri' na Pacce values can strengthen social cohesion and encourage economic independence of the community through the sharing and help-help mechanism regulated in Bugis culture. Zakat not only functions as a religious obligation, but also strengthens the values of togetherness in society, which plays an important role in efforts to empower the economy in a sustainable manner. Thus, the implementation of zakat that is integrated with the values of Siri' na Pacce has the potential to accelerate poverty alleviation in the Bugis community.*

Keywords: *Zakat, Siri' na Pacce, Economic Empowerment, Bugis Community, Literature Study*

### INTRODUCTION

Zakat is one of the pillars in Islamic teachings that functions as a socio-economic instrument to reduce inequality and poverty. Zakat is one of the important pillars in a Muslim's obedience to God. The property issued is called zakat because it has the function of purifying the soul, fostering good qualities in the heart, cleansing oneself from miserliness and excessive love for property, as well as bringing about the development of wealth, adding blessings, and providing inner peace. This is in accordance with the words of Allah SWT in surah at-Taubah verse 103 and surah ar-Ruum verse 39. As time goes by, the expectations of Muslims in Indonesia are getting bigger so that the management of zakat can be carried out

optimally. This was conveyed in the Baznas National Meeting regarding the collection of zakat in 2016, which covers the district/city, provincial, to central levels, with a target of reaching Rp 5.27 trillion. This target is sought to get closer to the significant potential of national zakat, so that it can be used as one of the instruments to improve the welfare of the people (Ngasifudin, 2016).

The management of zakat according to Law No. 23/2011 states that zakat is an asset that must be issued by a Muslim or business entity to be distributed to parties who are entitled to receive it in accordance with the provisions of Islamic law. So far, zakat is better known as a tool to reduce economic inequality. However, behind that, zakat also plays an instrument in strengthening the faith of Muslims. This

is affirmed in Article 27 paragraph 1 of Law No. 23/2011 concerning Zakat Management, which states that zakat is also used to improve the quality of the people. In the explanation of the law related to the article, what is meant by "improving the quality of the people" is the development of human resources.

According to (Minarti et al, 2012), the zakat based community development paradigm is based on several important principles. First, the focus is on the welfare of the mind and body, with the aim of improving the social life of the community, removing the oppression and injustice that seems to never really disappear in their midst. Second, the concept of social engineering is applied as an effort to plan for change towards a better life, even though the path is not always clear or easy.

Third, the program must be based on the needs of the community, but what is considered a need is often not in line with their wishes. Fourth, the community is expected to be actively involved, from planning to evaluation, but this involvement is often hindered by skepticism or uncertainty. Fifth, this paradigm tries to combine all the potentials and resources owned by the community, even though these potentials are often not realized or utilized to the fullest. Finally, despite their sustainability, these programs continue to run amid the shadow of uncertainty, there is no guarantee that all efforts will produce real change.

Zakat is one of the main pillars in Islamic teachings which has an important role in realizing social welfare and poverty alleviation (Efendi, 2017). In the context of Indonesia, as a country with a majority Muslim population, zakat is not only seen as a religious obligation, but also as a socio-economic instrument that has great potential in creating a more equitable distribution of wealth. In various regions, the application of zakat is often influenced by local wisdom that adapts to the local

culture, so that zakat becomes more relevant and effective in answering specific social challenges in each community.

In various regions of Indonesia, zakat is practiced in a way that is influenced by local wisdom, including among the Bugis people who are known for their *Siri' na Pacce* values. *Siri'* reflects self-honor, while *Pacce* signifies solidarity and empathy for others, especially in the face of adversity. The synergy between zakat and local cultural values such as *Siri' na Pacce* is believed to strengthen economic empowerment and accelerate poverty alleviation. This study aims to understand how the interaction between zakat and *Siri' na Pacce* can play a role in strengthening the economic empowerment of the Bugis community through a comprehensive literature review.

One of the cultures that has a strong value system and is relevant to the practice of zakat is the Bugis culture. The Bugis community in South Sulawesi is known for the concept of cultural ethics called *Siri' na Pacce*. *Siri'* means self-esteem and honor, while *Pacce* reflects a sense of empathy and social solidarity. These values have been a cornerstone of the social interaction of Bugis people for centuries, creating strong social bonds and a commitment to helping others in the face of adversity. In daily life, *Siri' na Pacce* encourages people to support each other and maintain each other's dignity, especially in situations that require solidarity such as poverty alleviation (Fania. F, 2023).

When zakat, as a religious instrument oriented towards social justice, is synergized with the values of *Siri' na Pacce*, great potential is created to strengthen the economic empowerment efforts of the Bugis community. Zakat not only plays a role in providing direct assistance to those in need, but also serves as a means to strengthen social networks and solidarity in society (Sudrajat, B., et al 2024).

Pacce's values, which emphasize a sense of care and the desire to ease the burden of others, are very much in line with the spirit of zakat which aims to reduce economic inequality and improve the living standards of the poor. Furthermore, Siri's values play a role in shaping the mentality of people who want to maintain dignity and economic independence. In the context of empowerment, zakat synergized with Siri' not only provides short-term assistance, but also motivates zakat recipients to achieve independence and not depend on continuous assistance. This is in line with the long-term goal of zakat, which is to create an economically and socially independent society.

However, the study on the synergy between zakat and Siri' na Pacce values in the economic empowerment of the Bugis community is still relatively limited. This research aims to fill this gap by exploring how Bugis cultural values can strengthen the role of zakat in poverty alleviation. Through literature analysis, this study will delve deeper into the potential synergy between zakat and Siri' na Pacce in encouraging the economic independence of the Bugis community, as well as how the application of these values can create a more sustainable social impact.

Zakat is one of the obligations in Islam that has a socio-economic function, aiming to reduce economic disparities and help those in need (mustahik). According to (Kurniawati, 2017) zakat is a tool of wealth redistribution designed to provide balance in society, by taking a portion of the wealth of the able (muzakki) and distributing it to those who are entitled to receive. In the context of poverty alleviation, zakat plays a role as an instrument to improve community welfare, especially for the poor, as well as facilitate the achievement of economic independence through the empowerment of small and medium enterprises (SMEs) among zakat recipients (Sulaeman & Ninglasari, 2020).

Zakat not only functions as direct assistance, but also has a long-term empowerment dimension. (Prahesti, D. D., & Putri, P. P., 2018), explained that productive zakat can be used for business capital, skills training, and other empowerment programs that aim to improve the quality of life and economic independence of mustahik. Thus, zakat does not only play a role as temporary assistance, but as a sustainable mechanism to improve the living standards of the poor. Siri' na Pacce is a very important ethical concept in Bugis culture. Siri' symbolizes self-esteem, honor, and dignity that must be maintained in the life of the Bugis people. Meanwhile, Pacce is a form of solidarity and empathy for the suffering of others, which requires members of the community to help each other in the face of difficulties (Mattulada, 1995).

In the context of economic empowerment, Siri' and Pacce values play a role in strengthening people's social bonds and motivating them to strive to get out of poverty. (Fathiyah et al., 2018), stated that Siri's values create an impetus for individuals to maintain dignity by working hard and being independent, while Pacce emphasizes the importance of togetherness in helping others. The combination of these two values creates a strong foundation for community-based socio-economic empowerment, where Bugis community members are encouraged to work together in achieving common prosperity. Economic empowerment is a process that involves strengthening the capacity of individuals or groups to manage existing resources in order to improve their quality of life (Rahman et al., 2023)

In the context of zakat, economic empowerment refers to the use of zakat funds to build mustahik economic independence through various programs, such as skills training, business capital provision, and business assistance. Several studies show that productive zakat has a positive impact on increasing the income

and welfare of the poor. Productive zakat programs, when viewed in the long term, have the potential to play a role in reducing poverty levels and reducing economic disparities in the community (Wulandari & Amdar, 2024). The productive zakat program integrated with entrepreneurship training and capital assistance has succeeded in increasing mustahik values, such as *Siri' na Pacce* in Bugis, is believed to strengthen the effectiveness of the economic empowerment program. This is because *Siri'* encourages individuals to fight for their dignity, while *Pacce* ensures support from the community, creating an ecosystem that supports economic independence.

The synergy between zakat and *Siri' na Pacce* values creates an opportunity to create a more sustainable economic empowerment model among the Bugis people. According to (Husain, 2018), zakat distributed by paying attention to local cultural aspects can maximize its impact in communities that have strong social ties such as Bugis. With the spirit of *Pacce*, zakat is not only a form of material assistance, but also a symbol of solidarity that encourages people to help and support each other in creating economic independence. *Siri'* value also plays an important role in ensuring that zakat recipients have the motivation to maintain their dignity by utilizing zakat assistance to achieve independence, rather than relying continuously on assistance (Fathiyah et al., 2018), stated that in Bugis culture, receiving zakat with the *Siri'* principle means that you must use zakat as the first step to build an independent business, so that self-dignity is maintained.

## METHODOLOGY

This study uses a literature study method to examine the relationship between zakat and *Siri' na Pacce values* in the economic empowerment of the Bugis community. The main sources of

data come from books, scientific journals, articles, and documents that discuss zakat, Bugis culture, and economic empowerment. The analysis process is carried out with a qualitative descriptive approach to identify the synergy between the two concepts.

This study uses a library research method to explore the synergy between zakat and *Siri' na Pacce* values in the economic empowerment of the Bugis community. This method is qualitative and aims to provide a deep understanding of the relationship between zakat and local culture in poverty alleviation efforts. The data sources used in this study are secondary literature which includes books, journal articles, research reports, and other academic works relevant to the topic of zakat, Bugis culture, and the concept of *Siri' na Pacce*. The focus of the literature search is on works that discuss zakat as an economic instrument, *Siri'* and *Pacce* culture in the Bugis community, as well as the integration of religious values and local wisdom in the process of community empowerment.

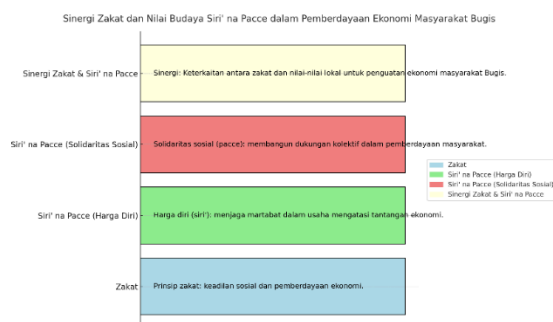
The data collection process is carried out by identifying and reviewing literature through academic databases and libraries, both print and online. The selected literature is then analyzed descriptively to understand how zakat can be synergized with the values of *Siri' na Pacce* to create community economic independence. The analysis was carried out with a thematic approach, namely grouping literature based on main topics, such as zakat in poverty alleviation and the values of social solidarity in Bugis culture. The data analysis technique used is descriptive qualitative analysis, where the findings from the relevant literature are presented in detail to identify the potential for collaboration between religious and cultural values in supporting economic empowerment. The results of this analysis are used to draw conclusions about how zakat integrated with *Siri' na Pacce* values can strengthen social cohesion and

accelerate poverty alleviation efforts among the Bugis community.

## RESULT AND DISCUSSION

This study found that there was a significant synergy between zakat and the cultural values of Siri' na Pacce in the economic empowerment of the Bugis community. The values of Siri' na Pacce, which include self-esteem (siri') and social solidarity (pacce), are closely linked to the principles of zakat, especially in social and economic contexts. These two concepts, both from cultural and religious aspects, can complement each other in encouraging social and economic change in the Bugis community. The following is a diagram that shows the synergy between zakat and the cultural values of Siri' na Pacce in the economic empowerment of the Bugis community:

Figure 1: Synergy Between Zakat and Cultural Values Siri' na Pacce



Source: processed by author

Zakat, as one of the pillars of Islam, has the main goal of alleviating poverty and promoting social justice. Properly distributed productive zakat not only helps underprivileged individuals or families, but can also create a domino effect in strengthening the local economy. In the context of the Bugis community, the implementation of zakat can be more effective if it is carried out by considering local values such as Siri' na Pacce. Zakat that is synergized with the spirit of siri' and pacce can encourage

zakat recipients to rise from the economic downturn while maintaining their self-esteem, as well as taking advantage of the solidarity and assistance provided to improve their welfare. Community economic empowerment will create conditions where individuals can take advantage of their potential to work or do business, in order to improve their well-being. To equalize income, financial instruments such as zakat can be used. Zakat is one of the state's financial tools that has existed since the time of the Prophet PBUH and is one of the pillars of Islam. One of the functions of zakat is to create social welfare through the distribution of justice at all levels of society. It is hoped that zakat can help overcome poverty and reduce income inequality. Empowerment aims to improve the use value of an object by taking advantage of existing opportunities to improve the quality of life in a better direction (Mulyawisdawati & Nugrahani, 2019).

The term empowerment is also referred to in the Qur'an as tamkin (Yulizar et al: 2016), which refers to the ability to perform actions, resilience, have strength, influence, and a good position, both in terms of material (hissi) and non-material (ma'nawi). In the Qur'an, tamkin is divided into two forms: tamkin maddi (material) and tamkin ma'nawi (non-material). Tamkin maddi means that humans have the ability to manage the earth and make a living in it. In the Qur'an surah Al-A'raf verse 10, the term tamkin is associated with ma'ayish, which means the source of life, where Allah SWT speaks. The following is the verse of the Qur'an in question, namely Surah Al-A'raf verse 10:

وَلَقَدْ مَكَّنَّاكُمْ فِي الْأَرْضِ وَجَعَلْنَا لَكُمْ فِيهَا مَعَايِشَ قَلِيلًا مَّا تَشْكُرُونَ

It means: "And indeed, We have placed you on earth and there We have provided you with a source of livelihood. (But) you are very little grateful." (QS. Al-A'raf: 10)

This verse contains the meaning that Allah SWT has given humans the ability (*tamkin*) to live on earth, and provides various sources of life for them. However, only a few of them are grateful for the blessing. Empowerment can be applied to both individuals and communities or groups. In individual empowerment, the process involves increasing individual knowledge, motivation, skills, and experience. Through this process, it is hoped that individuals will be able to increase competitiveness, achieve independence, actively contribute to development, and develop abilities according to their respective potentials. Meanwhile, group or community empowerment aims to increase the capacity of a group so that they can manage themselves independently. Individuals or groups that are empowered are generally in a weak state, so they need the help of other parties known as empowerment actors.

Empowerment actors are tasked with providing encouragement, motivation, and helping individuals or communities to be able to make changes towards greater independence and ability. These changes include improvements in terms of knowledge, attitudes, and skills that contribute to improved quality of life and well-being. Empowerment actors, both formal and informal, are referred to as empowerment agents. The Value of *Siri' na Pacce* and Economic Empowerment

*Siri' na pacce* is a term or motto that reflects the identity and character of the people of South Sulawesi. The people of Bugis-Makassar highly appreciate the philosophy of *siri' na pacce* as a standard of goodness, both in social and economic relations. The philosophy of *siri' na pacce* shows that the people of Bugis-Makassar are resilient individuals, dare to take risks, but remain responsible.

Literally, *siri'* means shame, dignity, honor, and self-esteem. Meanwhile, culturally, *siri'* is a matter of

shame which is closely related to the dignity, honor, and self-esteem as a human being. A shy person is called *tau pasiri'-siriseng* (Bugis language), *tau pasirikang* (Makassar language). The cultural meaning of the word *siri'* is more prominent in daily life where the essence of this *siri'* is itself. The value of shame is closely related to the concept of '*siri'*' which does not just contain the value of shame. The feeling of shame in question functions as an effort to restrain oneself from actions that are seen as contrary to the totality of the Bugis-Makassar cultural system

*Siri'*, which reflects self-esteem, encourages the Bugis people to maintain dignity and honor in every aspect of life, including in terms of the economy. With *zakat*, beneficiaries do not feel degraded because *zakat* is a religious obligation that strengthens solidarity. Meanwhile, *pacce*, which means a deep sense of empathy for the suffering of others, encourages the Bugis people to help each other in difficult situations. The integration between *zakat* and *pacce* strengthens the network of help in the community, which can directly encourage sustainable economic empowerment.

The expression from the Makassar tribe which reads "*siri'ji nanimmantang attalasa' ri linoa, punna tenamo siri'nu matemako kaniakkangngami angga'na olo-oloka*" means that shame (*siri'*) is the main reason for humans to be able to live in the world. If the shame is gone, it is better to die because without *siri'* humans are no longer meaningful, even animals are more valuable. Another oral admonition about the concept of *siri'* reads "*siri' emmi ri aseng tau,*" which means that only by *siri'* a person is called a human; Without *siri'*, a person is considered not a human being but like a doll or animal.

Another phrase, "*punna tena siriknu, paccenu seng pakania*" (if you don't have *siri'*, then hold the *pacce*),

describes that *siri'* and *pace* always go together and cannot be separated. Without these two values, a person can act worse than an animal, having no shame and less care for others. *Siri'* and *pace* are core values in the Bugis-Makassar community, which serves to maintain their integrity and life purpose.

#### Synergy of Zakat and *Siri'* na *Pacce* in Poverty Alleviation

The synergy between zakat and *Siri'* na *Pacce* shows great potential in strengthening social cohesion and accelerating poverty alleviation. With *siri'*, the people who receive zakat feel responsible to use zakat assistance wisely to maintain their honor and the community. On the other hand, with *pace*, more well-off communities are encouraged to help the less fortunate, not only as a religious obligation, but also as part of a culture of solidarity. This collaboration creates a mutually supportive system that can drive the local economy and help communities to become more economically independent.

Innovation in the distribution pattern of zakat funds is needed because so far there has been a view that zakat actually prolongs poverty. This can be seen from the number of zakat recipients who remain in the status of *mustahik* without change. The imbalance between the number of zakat recipients and the poor population results in zakat assistance being less effective in overcoming poverty. In addition, zakat that is not on target also contributes to the failure of the zakat economic function. To overcome this problem, it is important to imitate the steps taken by the Persis Garut Ummah Zakat Center (PKU). This zakat institution has made a selection of people who are entitled to receive ZIS (*mustahik*) funds through a structured procedure, so it is hoped that the assistance can be more targeted.

In addition, the zakat distribution

pattern has been changed to be more productive, without ignoring the consumptive aspect. Zakat is used to increase the independence of the poor. The non-bankable problem faced by some *mustahik* in the informal business sector makes it difficult for them to increase business capacity. Therefore, wider access to capital and assistance is needed. Several Amil Zakat Institutions (LAZ) have provided capital to *mustahik* and provided business assistance so that the business run is successful, as done by LAZ Dana Peduli Umat Kaltim. Since 2009, they have been distributing productive zakat through the PKM (Community Independence Center) program which aims to increase and develop resources and *mustahik* economy. The amount of productive zakat funds distributed reaches 10% of the total zakat funds.

This is reinforced by research conducted (Irawan, 2019) entitled *The Role of Zakat Philanthropy in Poverty Alleviation in Indonesia* which shows that although the government has made efforts to overcome poverty in Indonesia, the poverty rate is still high. This study explains the contribution of alms in poverty alleviation, using qualitative approaches and non-participatory data collection techniques. The findings show that alms not only help poor families, but also empower them and support the improvement of welfare through the provision of production resources. The same thing was also stated by (Efendi, 2017) through his research on *Productive Zakat Management with a Social Entrepreneurship Perspective in Poverty Alleviation in Indonesia* which shows that productive zakat is an effective model of zakat distribution in overcoming poverty problems.

This study highlights the importance of proper productive zakat management to achieve poverty alleviation goals. In addition, this study finds a potential relationship between

social entrepreneurship and productive zakat management, which can be an alternative in increasing the effectiveness of zakat. It is hoped that the management of productive zakat with a social entrepreneurship perspective can help solve the problem of poverty independently and sustainably.

### Continuous Implementation

In order for the implementation of zakat in synergy with the values of *Siri' na Pacce* to run sustainably, a structured and collaborative approach is needed between zakat institutions, traditional leaders, and religious leaders. Strengthening the capacity of zakat recipients through skills training programs, business capital assistance, and business assistance is very important to ensure that productive zakat funds are not only a momentary help, but are able to create long-term changes in economic empowerment.

In the context of the Bugis community, the synergy between zakat and *Siri' na Pacce* values has great potential to create more inclusive and sustainable social and economic change. The implementation of zakat that considers local cultural values is not only able to overcome the problem of poverty, but also strengthens social cohesion in the Bugis community. One of the key aspects of effective zakat implementation is strengthening the capacity of zakat recipients. This can be achieved through skills training programs that are relevant to market needs, so that zakat recipients can improve their ability to run a business. This training can cover various areas, such as technical skills, business management, and marketing. In addition, providing access to adequate business capital for zakat recipients allows them to start or develop a business. This assistance can be in the form of grants, interest-free loans, or access to more

flexible financing schemes. Offering ongoing assistance, both managerial and operational, is also very important to ensure that zakat recipients can manage their businesses properly. The following is a brief summary in the form of a table regarding the synergy of zakat with the cultural values of *siri' na pacce* in the economic empowerment of the Bugis community:

*Table 2: Synergy of Zakat with Siri' na Pacce Cultural Values in the Economic Empowerment of the Bugis Community*

Research Aspects	Description
Synergy of Zakat and <i>Siri' na Pacce</i>	There is a strong correlation between zakat and value of <i>Siri'</i> (self-pride) and <i>Pacce</i> (solidarity) in Bugis economic empowerment.
The Role of Zakat in Economic Empowerment	Zakat aims to alleviate poverty and create social justice. Zakat distributed by considering <i>Siri' na Pacce</i> is more effective in empowering the local economy.
Culture-Based Economic Empowerment	With the synergy between zakat and <i>Siri'</i> (maintaining dignity) and <i>Pacce</i> (empathy), zakat can encourage recipients to rise from poverty while maintaining their honor.
The value of <i>Siri' na Pacce</i> in Society	<i>Siri'</i> represents self-esteem and honor, while <i>Pacce</i> reflects empathy for the suffering of others. This value strengthens social solidarity and helps economic empowerment.
Synergy in Poverty Alleviation	The integration of zakat and <i>Siri' na Pacce</i> accelerates poverty alleviation through increased responsibility of zakat recipients and solidarity support from the more fortunate.
Zakat Distribution Innovation	The distribution pattern of zakat needs to be directed to be more productive, as done by several <i>amil zakat</i> institutions in providing

	business capital and assistance to mustahik.
Challenges in Zakat Management	Misdistribution of zakat that is not on target can prolong poverty. Productive zakat is needed to create economic independence for mustahik.
Continuous Implementation	Collaboration is needed between zakat institutions, traditional leaders, and religious leaders to maintain the sustainability of the synergy between zakat and Siri' na Pacce values.

*Source: processed by author*

Table 2. Above summarizes the synergy between zakat and Siri' na Pacce cultural values in the economic empowerment of the Bugis community. Zakat, as a pillar of Islam, functions to alleviate poverty and promote social justice, which is in line with the principles of Siri' (self-esteem) and Pacce (social solidarity). Siri' encourages zakat recipients to maintain their dignity, while Pacce mobilizes solidarity in the community to help each other. This synergy allows zakat to be more effective in economic empowerment, creating sustainable change, and strengthening social cohesion.

In the end, the implementation of zakat that considers local cultural values is not only able to overcome the problem of poverty but can also strengthen social cohesion in the Bugis community. By supporting local economic development, productive zakat can serve as a driving force for improving welfare, reducing dependence on social assistance, and creating new jobs. In addition, productive zakat can reduce poverty levels by providing the community with the tools and resources needed to build economic independence, as well as encouraging cooperation and solidarity among community members.

### **Discussion**

The synergy between zakat and Siri' na Pacce in the context of economic

empowerment of the Bugis community has several important implications. First, zakat given in the spirit of Pacce strengthens the sense of togetherness and mutual cooperation, which is important for the success of economic empowerment programs. Second, the value of Siri' which encourages the dignity and honor of individuals also encourages the community to be involved in economic independence development programs, so that mustahik (zakat recipients) do not only rely on assistance, but strive to be independent. Third, the implementation of zakat in the framework of local culture provides a more holistic approach to poverty alleviation, because it involves social, economic, and cultural aspects simultaneously.

This research highlights the importance of the synergy between zakat and the cultural values of Siri' na Pacce in the economic empowerment of the Bugis community. The discussion focused on how the concept of zakat can unite with local values such as siri' (self-esteem) and pacce (social solidarity) to create a stronger economic and social impact. Zakat in Islam not only functions as a religious obligation, but also as a tool for wealth redistribution and poverty alleviation. In the context of the Bugis community, productive zakat used by paying attention to the values of Siri' na Pacce can improve the welfare of zakat recipients without lowering their dignity. Siri', as a Bugis cultural value, requires one to maintain self-esteem and honor, even in difficult circumstances. Therefore, zakat recipients who have a sense of siri' will try to make the best use of zakat to rise economically, maintain their personal dignity and community.

Pacce, which describes a deep sense of empathy and concern for the suffering of others, reinforces the principle of help-help in Bugis society. This is in line with the purpose of zakat

which distributes wealth from the more able to those in need. The integration between zakat and *pacce* strengthens social ties among the community, so that zakat is not only about providing financial assistance, but also about strengthening solidarity and cooperation in achieving common prosperity.

The synergy between zakat and these values not only has an impact on poverty alleviation, but also encourages strong social cohesion. Zakat, when practiced taking into account the values of *Siri' na Pacce*, creates a sense of shared responsibility in society, where those who are able to feel compelled to help, and those who receive help feel motivated to improve their lives while maintaining honor.

Challenges in the implementation of productive zakat programs, such as proper management and ensuring that assistance is actually used for long-term empowerment, must be overcome with the right strategies. Zakat recipients need to get skills training or mentoring to ensure they can use the assistance effectively and not return to their previous conditions. However, the great opportunity lies in the combination of zakat with local values that are already firmly embedded in the Bugis community.

By involving traditional leaders, religious leaders, and zakat institutions, zakat can be a more effective instrument in building economic independence while strengthening social solidarity. The implementation of zakat based on local culture has great potential to create sustainable change in society, not only in alleviating poverty, but also in strengthening their social and cultural structure.

This discussion also needs to examine how the synergy of zakat and *Siri' na Pacce* values compares with previous relevant research or findings. Based on literature studies, several studies have explored the role of zakat in

economic empowerment, but not many have specifically focused on integration with local cultural values such as *Siri' na Pacce*. Several previous studies that examined zakat in the context of community economic empowerment showed that zakat plays a significant role in poverty alleviation and economic inequality reduction. For example, the study of Prahesti and Putri (2018) highlights how productive zakat can help small and micro businesses to develop and become financially independent. However, this study emphasizes more on the aspect of managing and distributing zakat without looking at the socio-cultural dimensions that affect the receipt and use of zakat by beneficiaries.

Research by Mintarti et al. (2012) also found that zakat has great potential to improve the economic welfare of the community, especially when managed professionally by zakat institutions. However, as with Prahesti and Putri's research, their primary focus is on the management of zakat at the institutional level, rather than on how zakat interacts with strong cultural or social norms in local communities. In the context of the Bugis community, this study adds a new dimension by examining the integration of zakat with the values of *Siri' na Pacce*, something that has not been widely researched before. *Siri' na Pacce* introduces a more local and contextual approach to zakat, in which zakat recipients not only get material assistance, but are also motivated by cultural values that support their independence and honor. The synergy of zakat with these cultural values, as shown in this study, creates a positive effect not only in economic aspects, but also in strengthening social cohesion.

This is an important differentiator from previous research, where zakat is more seen as an economic instrument. By incorporating local values, zakat becomes more relevant and effective in the Bugis community, because it pays

attention to the existing cultural sensitivities. The results of this study expand the study of zakat which was previously limited to economic and management aspects into a broader realm, namely integration with cultural values. Thus, compared to previous research, this approach is more holistic and shows that the success of the zakat program depends not only on good management, but also on understanding the socio-cultural context in which zakat is given.

### CONCLUSION

This study concludes that the synergy between zakat and Siri' na Pacce values in Bugis culture has great potential in economic empowerment and poverty alleviation. By combining the socio-economic function of zakat with the spirit of solidarity and honor contained in Siri' na Pacce, economic empowerment programs can be more effective and sustainable. This culture-based approach can be a model for the development of zakat programs in other regions that have strong local wisdom.

### REFERENCES

- Efendi, M. (2017). Pengelolaan Zakat Produktif Berwawasan Kewirausahaan Sosial Dalam Pengentasan Kemiskinan Di Indonesia. *Al-Ahkam Jurnal Ilmu Syari'ah Dan Hukum*, 2(1). <https://doi.org/10.22515/alahkam.v2i1.679>
- Fania, F. (2023). Kearifan lokal Siri' na Pacce pada praktik etika profesi akuntansi di Masjid Nuruddin Temappa Kec. Suppa (Thesis, IAIN Parepare).
- Fathiyah, Cangara, H., & Rahman, N. (2018). Pappaseng: Pewarisan Pesan Pesan Komunikasi Budaya Dalam Pembentukan Karakter Perempuan Bugis Di Sulawesi Selatan. *KAREBA: Ilmu Komunikasi*, 6(1), 120–128. <http://journal.unhas.ac.id/index.php/kareba/article/view/5171/2791%0Ahttps://journal.unhas.ac.id/index.php/kareba/article/view/5171>
- Husain, S. (2018). *Neraca Siri'na Pacce Dalam Konteks Syariah: Analisis Studi Fenomenologi Pada Akuntan Pendidik di Universitas Islam Negeri Alauddin Makassar* (Vol. 3, Issue 2). Universitas Muslim Indonesia.
- Irawan, F. (2019). Peran Filantropi Zakat dalam Pengentasan Kemiskinan di Indonesia. *Jurnal Penelitian Dan Kajian Keislaman*, 7(2), 105–117. [http://www.religionomics.com/ere/S2-Archives/REC04/Smith -](http://www.religionomics.com/ere/S2-Archives/REC04/Smith-)
- Kurniawati, F. (2017). Filosofi Zakat dalam Filantropi Islam. *Adzkiya: Jurnal Hukum Dan Ekonomi Syariah*, 5(2), 231–254. <https://e-journal.metrouniv.ac.id/adzkiya/article/view/1036>
- Mulyawisdawati, R. A., & Nugrahani, I. R. (2019). Peran Zakat Produktif dalam Pemberdayaan Ekonomi Mustahiq (Studi Kasus Lembaga Amil Zakat Dompot Dhuafa Republika Yogyakarta 2017). *JESI (Jurnal Ekonomi Syariah Indonesia)*, 9(1), 30. [https://doi.org/10.21927/jesi.2019.9\(1\).30-41](https://doi.org/10.21927/jesi.2019.9(1).30-41)
- Minarti, N., et al. (2012). Indonesia zakat & development report 2010: Menggagas arsitektur zakat Indonesia menuju sinergi pemerintah dan masyarakat sipil dalam pengelolaan zakat nasional (Cet. 2). Jakarta: IMZ.
- Ngasifudin, M. (2016). Konsep Sistem Pengelolaan Zakat Di Indonesia Pengentasan Kemiskinan Pendekatan Sejarah. *JESI (Jurnal Ekonomi Syariah Indonesia)*, 5(2), 219. [https://doi.org/10.21927/jesi.2015.5\(2\).219-231](https://doi.org/10.21927/jesi.2015.5(2).219-231)

- Rahman, A., Wasistiono, S., Riyani, O., & Tahir, I. (2023). Peran Organisasi Masyarakat (Ormas) dan Lembaga Swadaya Masyarakat (LSM) dalam Pembangunan Berkelanjutan di Indonesia. *Ekonomis: Journal of Economics and Business*, 7(2), 1461. <https://doi.org/10.33087/ekonomis.v7i2.1492>
- Sulaeman, S., & Ninglasari, S. Y. (2020). Analyzing the Behavioral Intention Factors in Using Zakat-Based Crowdfunding Platform in Indonesia. *International Journal of Zakat*, 5(3), 1–19. <https://doi.org/10.37706/ijaz.v5i3.267>
- Sudrajat, B., Yasin, R., Wigiyanti, W., & Marlvasa, L. S. (2024). Peran tradisi gotong royong dalam meningkatkan kesejahteraan ekonomi masyarakat di Desa Karangpucung dalam perspektif ekonomi Islam. *At-Thariq: Jurnal Studi Islam dan Budaya*, 4(2).
- Wulandari, & Amdar, A. F. (2024). Pengaruh Program Zakat dan Infaq Terhadap Pemberdayaan Ekonomi Masyarakat di Indonesia. *NOMISMA: Jurnal Ekonomi, Bisnis, Dan Manajemen*, 2(1), 1–23. <https://journal.polymathes.id/index.php/NOMISMA/article/view/5%0Ahttps://journal.polymathes.id/index.php/NOMISMA/article/download/5/11>