

HAND CUT SENTENCE FOR CORRUPTORS (Thematic Study of Tafsir Ahkam Surah Al-Maidah Verse 38)

Firqah Annajiyah Mansyurah

Pasca Sarjana Universitas Islam Negeri Antasari
Jl. A. Yani No.KM.4, RW.5, Kebun Bunga, Kec. Banjarmasin Tim., Kota Banjarmasin,
Kalimantan Selatan 70235 e-mail: firqohannajiyah@gmail.com

Abstract: Corruption is one of the most hated and combated criminal acts, because corruptors are grasped as taking away people's welfare. At present, the penalties for corruptors are considered too light, so that many people think corruptors had better punished by cutting their hands. The call to enforce the law of cutting hands on perpetrators of corruption gets an idea from the law for thieves as stated in the Alquran surah Al-Maidah verse 38. But the big question is whether corruptors can be associated to the terms of the thief so that they can be punished by hand. Therefore the author feels the need for a thematic study of the interpretation of the Alquran surah Al-Maidah verse 38 in order to answer this question, in order to get clarity whether the meaning of theft can be equated with acts of corruption. The method that author use in this psaper is a qualitative descriptive study with the main references to book of interpretations, hadis books and fiqh books relating to the law of cutting hands. The results of the study that author get, it turns out Al-Maidah verse 38 cannot be applied to criminal acts of corruption because the term thief in the verse is not the same as the corruptor.

Keywords: *sharia law, corruptors, cutting hands, tafsir ahkam*

Abstrak: Korupsi adalah salah satu tindakan pidana yang paling dibenci dan diperangi, karena koruptor dianggap merenggut kesejahteraan rakyat banyak. Saat ini, hukuman untuk koruptor dianggap terlalu ringan sehingga banyak orang berpendapat agar koruptor dihukumi dengan hukuman potong tangan. Seruan untuk memberlakukan hukum potong tangan pada pelaku korupsi mendapat gagasan dari hukum bagi pencuri seperti yang telah tertuang pada Alquran surah Al-Maidah ayat 38. Namun yang menjadi pertanyaan besar adalah apakah koruptor bisa disamakan seperti *term* pencuri pada ayat tersebut sehingga bisa diberikan hukuman potong tangan. Oleh karena itu penulis merasa perlunya kajian tematik tafsir Alquran surah Al-Maidah ayat 38 guna menjawab pertanyaan tersebut, agar mendapatkan kejelasan apakah makna pencurian bisa disejajarkan dengan perbuatan korupsi. Metode yang penulis gunakan dalam tulisan ini adalah penelitian deskriptif kualitatif dengan rujukan utama kitab-kitab tafsir, kitab-kitab hadis dan kitab fikih yang berkaitan dengan hukum potong tangan. Hasil kajian yang penulis dapatkan, ternyata Al-Maidah ayat 38 tidak bisa diterapkan pada tindak pidana korupsi karena *term* pencuri pada ayat tersebut tidaksama dengan koruptor.

Kata kunci: hukum syariah, koruptor, potong tangan, tafsir ahkam

PRELIMINARY

Corruption and the perpetrators, corruptors, are one of the most hated and fought enemies of all countries in the world. The corruptors claimed the welfare of the people for their own sake and for their own group. Many people who live miserably due to

the actions of corruptors who act shamelessly even just smile when doing the opposite. Actually the problem of corruption is not only a problem that has recently arisen, but until now it is still a crime that likes to be endless.

Various threats of punishment for corruptors are applied to reduce corruption.

Indonesia itself is now ranked ninety-six out of one hundred and forty countries in the world in the Corruption Perception Index (CPI).¹ The Corruption Perception Index is a composite index that measures public perceptions of corruption in countries in the world. This index assesses corruption in terms of public services, legal certainty, also assesses the ease of doing business. This is because corruption is not only in the form of mark-up and bribery, but also in the political system, licensing, procurement of goods and services, state revenues, trade and import governance.

The Corruption Act Article 2 Paragraph 1 explains the punishment for corruptors at least four years imprisonment and a fine of at least two hundred million, while a maximum sentence of life imprisonment or twenty years and a maximum fine of one billion, is still considered insufficient and insufficient threatening, because the public can see that the lives of corruptors in the cell can be said to be quite luxurious and far more prosperous than the lives of the poor in Indonesia.² This resulted in public outrage and many opinions to ask for justice by applying the law of cutting hands, especially when the Governor of Aceh, the area referred to as the Mecca port of Indonesia, was caught in the act of corruption.³

Moreover, the community considers that today the application of the law is sharply down and blunt upwards. While the Prophet said,

إِنَّمَا هَلَاكُ مَنْ كَانَ قَبْلَكُمْ أَنَّهُمْ كَانُوا يُعَيِّمُونَ الْحَدَّ عَلَى
الْوَضِيعِ، وَيَتْرَكُونَ الشَّرِيفَ، وَالَّذِي نَفْسِي بِيَدِهِ لَوْ فَاطِمَةُ
فَعَلَتْ ذَلِكَ لَقَطَعْتُ يَدَهَا

'In fact the destruction of the people before you because they only enforce the law of cutting hands to the common people and not enforcing them to their elite people. And for the sake of the Essence whose soul is in His hands, if Fatimah (daughter of the Prophet) did that (stealing), I would definitely cut her hand '(P.N. Bukhari).⁴

So that even netizens use the hashtag 'cut their hands' as a form of appeal for corruptors to be punished by their hands, because it is considered a proper punishment for them.⁵

The call to enforce the law of cutting hands on perpetrators of corruption gets an idea from the law for thieves as stated in the Alquran surah Al-Maidah verse 38. But the big question is whether corruptors can be equated as the term thief so that they can be given a hand cut? In order to answer the question and to get clarity whether the meaning of theft can be equated with acts of corruption, the author feels the need for further study of the interpretation of the Alquran surah Al-Maidah verse 38 which the author will write in the study entitled 'Hand Cut Sentence for Corruptors (Thematic Study of Tafsir Ahkam Surah Al-Maidah Verse 38)'.

The studies on the penalties for corruptors in Islamic law have been carried out previously which are referred to in this paper, namely: Romziatussa'adah (2014) *Eradicating Corruption Perspective of Islamic Criminal Law*⁶, Maghfur Ahmad (2014) *Jurisprudence of State Anti-Corruption: Combining Islamic Law*

¹ Berita Kpk, "Indeks Persepsi Korupsi 2017, Skor Indonesia Di Angka 37," Komisi Pemberantasan Korupsi, 2018, <http://www.kpk.go.id/id/berita/berita-kpk/229-indeks-persepsi-korupsi-2017-skor-indonesia-di-angka-37>.

² Najwa Syihab, "Mata Najwa: Pura-Pura Penjara," 2018, <https://youtu.be/Tdun0at0xfg>.

³ Rasni Gani, "Tangan Gubernur Aceh Irwandi Akan Dipotong Usai Jadi Tersangka Korupsi?," *Tribun Timur*, 2018, <http://Makassar.Tribunnews.Com/2018/07/05/Tangan-Gubernur-Aceh-Irwandi-Akan-Dipotong-Usai-Jadi-Tersangka-Korupsi>.

⁴ Muhammad bin Ismail Al Bukhari, *Shahih Al-Bukhari Jilid 5* (Jakarta: Pustaka As-Sunnah, 2010). hadis no. 6787. p. 639

⁵ Siti Afifyah, "Potong Tangannya Potong Tangannya Potong Tangannya Sekarang Juga," *Tagar News*, 2018, <https://www.tagar.id/potong-tangannya-potong-tangannya-potong-tangannya-sekarang-juga>.

⁶ Romziatussa'adah, "Pemberantasan Korupsi Perspektif Hukum Pidana Islam," *NURANI* 14, no. 1 (2014): 119–56.

and National Law⁷, Panji Adam Agus Putra (2015) Analysis of Criminal Sanctions in the Law on Eradicating Criminal Acts of Corruption in Indonesia Judging from the Concept of Ta'zir and Maqashid Al-Syari'ah in Islamic Criminal Law⁸, Muhadi Zainuddin (2012) Death Penalty Sanctions For Corruption Crime: Responsi and Ijtihad Islamic Law ⁹, Agus Saron (2018) Eradicating Corruption with Islamic Law Approaches¹⁰, and Muhaki (2017) Delicate Corruption Problems in Islamic Criminal Law¹¹.

Although discussing corruption, no one specifically discussed the thematic interpretation of whether corruptors could be punished by terms of thieves in surah Al-Maidah verse 38, so the study that author did was still relatively new and had not been done before. What is approaching is research from Saidah (2018) Corruption in the Ahkam Hadis Perspective (Critical Study of Sanad and Matan Hadis)¹², Darsul S. Puyu (2012) The Concept of Criminal Hudud According to the Alquran A Thematic Interpretation Study¹³, and Endang

⁷ Maghfur Ahmad, "Fiqh Anti-Korupsi Mazhab Negara: Memadu Hukum Islam Dan Hukum Nasional," *Jurnal Hukum Islam* 12, no. 1 (2014): 25–48, <http://e-journal.stain-pekalongan.ac.id/index.php/jhi>.

⁸ Panji Adam Agus Putra, "Analisis Sanksi Pidana Dalam Undang-Undang Pemberantasan Tindak Pidana Korupsi Di Indonesia Ditinjau Dari Konsep Ta'zir Dan Maqashid Al-Syari'ah Dalam Hukum Pidana Islam," *SCIENTICA* II, no. 2 (2015): 48–64.

⁹ Muhadi Zainuddin, "Sanksi Pidana Mati Bagi Tindak Pidana Korupsi: Responsi Dan Ijtihad Hukum Islam," *Al-Mawarid* XII, no. 1 (2012): 33–44.

¹⁰ Agus Saron, "Pemberantasan Korupsi Dengan Pendekatan Hukum Islam," *Diponegoro Private Law Review* 2, no. 1 (2018): 198–205.

¹¹ Muhaki, "Problem Delik Korupsi Dalam Hukum Pidana Islam," *PANCAWAHANA: Jurnal Studi Islam* 12, no. 2 (2017): 22–38.

¹² Saidah, "Korupsi Dalam Perspektif Hadis Ahkam (Studi Kritis Pada Sanad Dan Matan Hadis)," *Jurnal Hukum Diktum* 13, no. 1 (2015): 75–87.

¹³ Darsul S. Puyu, "Konsep Pidana Hudud Menurut Al-Quran Suatu Kajian Tafsir Tematik," *Al-Daulah* 1, no. 1 (2012): 132–48.

Jumali (2015) Hirabah and Its Relationship with Ta'zir Punishment for Corruption Actors in Islamic Criminal Law (Ahkam Interpretation Study on Q.S. Al-Maidah Ayat 33)¹⁴. Although approaching the study that the author did, there are significant differences regarding the focus of the study, the subject under study and the purpose of writing. So that the study of the Law of Hand Cut Sentence for Corruptors (Thematic Study of Tafsir Ahkam Surah Al-Maidah Verse 38) is a study that author did.

TAFSIR STUDY OF SURAH AL-MAIDAH VERSES 38

Q.S. Al-Maidah/ 5: 38,

وَالسَّارِقُ وَالسَّارِقَةُ فَاقْطَعُوا أَيْدِيَهُمَا جَزَاءً بِمَا كَسَبَا نَكَالًا مِّنَ اللَّهِ وَاللَّهُ عَزِيزٌ حَكِيمٌ

"(As for) the thief, the male and the female, amputate their hands in recompense for what they committed as a deterrent (punishment) from Allah. And Allah is exalted in Might and Wise".¹⁵

Table B.1. Word Translation:

وَالسَّارِقُ	وَالسَّارِقَةُ	وَالسَّارِقُ
[then] cut off	and the female thief -	And (for) the male thief
بِمَا	جَزَاءً	أَيْدِيَهُمَا
for what	(as) a recompense	their hands
مِّنَ	نَكَالًا	كَسَبَا
from	(as) an exemplary (punishment)	they earned
عَزِيزٌ	وَاللَّهُ	اللَّهُ
(is) All-Mighty,	And Allah	Allah
		حَكِيمٌ
		All-Wise.

¹⁴ Endang Jumali, "Hirabah Dan Hubungannya Dengan Hukuman Ta'zir Bagi Pelaku Korupsi Dalam Hukum Pidana Islam (Kajian Tafsir Ahkam Terhadap QS. Al-Maidah Ayat 33)," *Ay-Syir'ah: Jurnal Ilmu Syari'ah Dan Hukum* 17, no. 2 (2015): 149–56.

¹⁵ Departemen Agama RI, *Al-Qur'an Dan Terjemahnya* (Bandung: CV Penerbit Jumanatul 'Ali-Art, 2004). p. 115.

Syllables سَرَقٌ - يَسْرِقُ - سَرِقَةٌ means stealing, become سَارِقٌ which means thief. In Arabic, there are types of invented words which mean work actors. This form is called اِسْمُ الْفَاعِلِ.¹⁶

This verse goes down to Thu'mah bin Ubairiq when stealing his neighbors' armor, Qatadah bin An-Nu'man. The shirt was then hidden in the house of Zaid bin As-Samin, a Jew. However, he was carried away by him, a bag filled with leaking flour so that the flour spilled from Qatadah's house to Zaid's house. When Qatadah realized his armor was stolen, he found the flour trail reaching Zaid's house. So he took the armor from Zaid's house. Zaid said, "I was given by Thu'mah". And people testify to justify it. At that time the Prophet Muhammad wanted to debate Thu'mah, then came down this verse which explained the law of theft.¹⁷

According to the commentary of Ash-Shabuni, the word "sariqah" (stealing) linguistically means to take the property of others in secret and with a tactic (plan). While according to the definition of sharia stipulated by the jurists, namely 'someone who is aware and has grown up taking other people's assets in a certain amount clandestinely from his known storage place (special for storing property) in a way that is not justified by law and not because of *syubhat*.¹⁸

Whereas the person who stole was called 'sariq', a thief, because he took the treasure secretly.¹⁹ The expression of يَسْرِقُ السَّمْعَ (listen to or steal to hear) is a Alquranic term

for satan who wants to know the secret of human records, the word سَرَقٌ used because satan listened to the note secretly.²⁰ On the root of that definition, then every male and female thief has been determined by Allah SWT through His word on surah Al-Maidah verse 38 to cut off the hand. According to Ibn Kathir in his interpretation, the cutting of hands was once practiced before the time of Islam, then recognized in Islam and added other conditions in its application.²¹

The word "male thief" takes precedence over "female thief" here, while in the verse about zina, women take precedence over men, specifically اَلزَّانِيَةُ وَالزَّانِي, be situated because in terms of theft men are usually more potent than women, while in matters of adultery women are more dreadful than men. Ash-Shabuni said that each (male and female) has his own position.²²

While the word نَكَالٌ (*nakal*) linguistically it means an animal strap, *nakalan syai'in* means preventing yourself from something because of prevention,²³ by definition means payback or retaliation (*'iqab*) which is expected to prevent theft.²⁴ The purpose of the verse is the law of cutting hands, in return for bad deeds and as a prevention for other people. There is no big lesson other than cutting off the hand for the thief because it will embarrass the thief all his life and give him a stamp of shame and humiliation.²⁵

²⁰ Hamidy And Manan, *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1*.

²¹ Ismail Bin Umar Ibnu Katsir, *Shabih Tafsir Ibnu Katsir Juz 6*, Ed. Abu Hasan Al-Atsari (Jakarta: Pustaka Ibnu Katsir, 2015). p. 117.

²² Hamidy and Manan, *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1*. p. 495-6.

²³ Ahmad Mushthafa Al-Maraghiy, *Tafsir Al-Maraghiy Juz VI*, Ed. Anwar Rasyidi (Semarang: Penerbit Toha Putra, 1970). p. 203.

²⁴ Kadar M. Yusuf, *Tafsir Ayat Abkam: Tafsir Tematik Ayat-Ayat Hukum* (Jakarta: Sinar Grafika Offset, 2013). p. 333.

²⁵ Al-Maraghiy, *Tafsir Al-Maraghiy Juz VI*. p. 203.

¹⁶ Salman Harun, *Belajar Bahasa Arab Al-Qur'an* (Jakarta: Pustaka Panjimas, 1993). p. 167-9.

¹⁷ Ahmad Sarwat, *Kajian Tafsir Ayat Abkam: Ayat-Ayat Al-Quran Yang Mengandung Hukum Syariah*, 2nd ed. (Jakarta: DU Center, 2009). p. 27-8; Muhammad bin Isa At-Tirmidzi, *Sunan Tirmidzi* (Riyadh: Maktabatu Al Ma'arif, n.d.). hadis no. 3036.

¹⁸ Mu'ammal Hamidy And Imron A. Manan, *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1* (Surabaya: Pt Bina Ilmu, 1983). p. 501

¹⁹ Aliy As'ad, *Terjemah: Fathul Mu'in*, Ed. Mop. Tolehah Mansoer (Yogyakarta: Penerbit Menara Kudus, 1979). p. 304.

As for sentences *وَاللَّهُ عَزِيزٌ*, Allah uses the word Mighty because God can repay their actions. It is said in the history of Al-Ashmu'i because Allah is the Greatest and the Mighty, so Allah repays by cutting off the hands, at this juncture Allah does not use Forgiveness because then Allah will not cut off the hands.²⁶ While *حَكِيمٌ* All-Wise, in His commands and prohibitions, as well as in His provisions, must contain *mashlahat* and prevent damage or harm.²⁷

According to Ahmad Mushafa in his commentary book Al-Marghiy, Allah explains about the punishment for thieves who eat the property of others in a blatant way, so that there is prevention against someone who wants to commit immorality with the threat of punishment and torture of cutting hands. While prevention from the inside in the form of faith and righteousness of the heart. Therefore, according to Ahmad, leaders, judges, and the government must cut off the hands of thieves, not looking at them as men or women. The cut is the palm of the hand to the wrist. This is because stealing is done directly with the palm of the hand, while the arm is only carrying the palm.²⁸

Ibn Kathir, Ash-Shabuni, Al-Maraghiy, Wahbah, and an explanation of the law of cutting hands in Fathul Mu'in, believed that the interpretation of verse 38 of Surah Al-Maidah does not mean that every thief must cut off his hand, but the hand cutting law only applies for theft by certain people, in certain quantities, and from storage. People who can be subject to this law are people who are conscious and mature, because theft is a crime (crime) while what is called a crime will not be considered if the perpetrator is unconscious and immature. For example, crazy people or small children,

both of which are not included to *mukallaf*, not subject toward religious afflictions.²⁹

Whereas a certain amount of theft that can be punished by a hand cut is if the asset is worth at least a quarter of a dinar. This is explained in the Sunnah in the form of the hadis of the Prophet from various valid reports that the hand of the thief was cut for stealing a quarter of a dinar or more (at that time 1 dinar was worth 12 dirhams)³⁰. As for Abu Hanifah, and his companions: Abu Yusuf, Muhammad and Zufar, so did Sufyan Ats-Tsauri, arguing that the altitudes were 10 dirhams taken directly, not fraud. However, according to Ibn Kathir a stronger opinion is the first, which is a quarter dinar or three dirhams.³¹

The execution of punishment according to Wahbah is not carried out unless it has fulfilled several conditions: a) the thief has gone bad; b) not a child and not crazy; c) it is not an order to commit theft; d) not as a guest; e) not a domestic helper; f) the stolen had arrived at Nisab according to sharia one gold dinar according to the Imam Hanafi, and a quarter of the dinar according to the jumhur school; g) stolen goods are useful or valuable goods according to sharia, unlike khamar, pigs, dogs, carcasses and blood; h) the last condition is that there is no doubt about the violation, as

²⁹ Hamidy And Manan, *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1*. p. 500. Ibnu Katsir, *Shabih Tafsir Ibnu Katsir Juz 6*. p. 117. As'ad, *Terjemah: Fathul Mu'in*. p. 304. Al-Maraghiy, *Tafsir Al-Maraghiy Juz VI*. p. 202.

³⁰ Muhammad Bin Isa At-Tirmidzi, *Sunan Tirmidzi* (Riyadh: Maktabatu Al Ma'arif, N.D.). hadis no. 1446. p. 342; Muhammad Bin Ismail Al Bukhari, *Shabih Bukhari* (Beirut: Dar Ibn Katsir, N.D.). hadis no. 6791-8. p. 1681; Muslim Bin Al Hajjaj Bin Muslim Bin Kausyaz Al-Qusyairi An-Naisaburi, *Shabih Muslim* (Dar Al Mughni, 1998). hadis no. 1684-6. p. 804-805; Abu Abdullah Ahmad Bin Muhammad Adz-Dzuhli Asy-Syaibani, *Musnad Imam Ahmad Bin Hanbal Juz 41* (Beirut: Muassatu Arrisalah, 1995). Hadis no. 24515. p. 60.; Abu Daud Sulaiman Bin Al-Asy'atsi Al-Sijistaanii, *Sunan Abu Daud* (Makkah: International Ideas Home, 1999). hadis no. 4384. p. 479.

³¹ Ibnu Katsir, *Shabih Tafsir Ibnu Katsir Juz 6*. p. 119.

²⁶ Hamidy And Manan, *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1*. p. 496.

²⁷ Ibnu Katsir, *Shabih Tafsir Ibnu Katsir Juz 6*. p. 119

²⁸ Al-Maraghiy, *Tafsir Al-Maraghiy Juz VI*. p. 201

far as possible narrowing down the space for enforcing the law of cutting hands, and giving reparation to other, lighter punishments such as imprisonment and lashes, whoever repents and improves the soul God loves repentant people.³²

Matters that must be considered in the hand cutting law include: 1) may only be carried out by those in authority; 2) the criminal act has been proven, both with acknowledgment and strong evidence in the trial; 3) may not be done at the mosque; 4) implementation must be witnessed by many people; and 5) the theft was carried out by *mukallaf*, stolen property a quarter of a dinar or more, and theft carried out secretly.³³

The scholars differed on the implementation of the law on cutting hands regarding whether or not the law of cutting hands was carried out directly. In the opinion of the scholars who were quoted by Al-Qurtuby in his work "*Al-Jami'ul Ahkamil Alquran*", Abu Hanifah said that it could not be carried out directly. Meanwhile, according to Ash-Shafi'i, it was directly seen from the thief, whether the person who stole was poor or rich. As according to Imam Malik and his students, they argued that if the goods were still there they should be returned, if the goods were not there while he was financially capable, then the punishment was carried out, but if he was poor there would be no punishment.³⁴

³² Taufik Warman Mahfuzh, "Studi Metodologi Kitab Al-Tafsir Al-Wasith Karya Wahbah Mustafa Al-Zuhaili," *Jurnal Studi Agama Dan Masyarakat* 4, No. 2 (2010): 103–58, [http://Download.Portalgaruda.Org/Article.php?Article=471098&Val=8978&Title=Studi Metodologi Kitab Al-Tafsir Al-Wasith Karya Wahbah Mustafa Al-Zuhaili](http://Download.Portalgaruda.Org/Article.php?Article=471098&Val=8978&Title=Studi%20Metodologi%20Kitab%20Al-Tafsir%20Al-Wasith%20Karya%20Wahbah%20Mustafa%20Al-Zuhaili), p. 144-5.

³³ Arif Munandar Riswanto, *Buku Pintar Islam*, Ed. Yadi Saeful Hidayat (Bandung: PT Mizan Puskata, 2010). p. 77.

³⁴ Fathuddin Abdi, "Keluwasan Hukum Pidana Islam Dalam Jarimah Hudud (Pendekatan Pada Jarimah Hudud Pencurian)," *Ar-Risalah Jurnal Ilmu Syariah Dan Hukum* 14, no. 2 (2014): 369–92. p. 385.

While Quraish Shihab stated that a person who had just committed theft once or twice had not been said to be a thief. Therefore, a thief has not or has not been sanctioned as stated in the paragraph above. A thief who is caught and has committed acts of theft repeatedly has lost his pride and is just said to be a thief and can only be punished by the law of cutting his hands.³⁵ From some of these opinions it was concluded, that the punishment of hand cuts is not absolutely necessary. To carry out a sentence to the thief, is he a person who is capable (rich) or he is a person who is not able (poor) and how many times he committed the crime, because the situation of the thief has influence and must be considered by the authorities in carrying out the law against the thief.

CORRUPTION, ON TERM OF THIEVES AL-MAIDAH VERSES 38

Before the author describes whether the term corruptor can be equated with the term thief as in surah Al-Maidah verse 38, first we must know clearly the definition and explanation of criminal acts of corruption both in language and in the applicable legislation. Corruption is believed to be from the original word *corrumpere* or *corruption*, originating from Latin which in language means broken, rotten, destabilizing, turning back, and bribing. While in language according to English, corrupt means someone who has the desire to commit fraud by breaking the law for personal welfare.³⁶

³⁵ Nursyamsudin, "Metodologi Hukum Muhammad Shahrur: Tafsir Hadd Pencurian Dalam QS. Al-Mai'dah (5): 38," *Mahkamah: Jurnal Kajian Hukum Islam* 1, no. 2 (2016): 218–31, [http://download.portalgaruda.org/article.php?article=471450&val=9464&title=METODOLOGI HUKUM MUHAMMAD SHAHRUR: Tafsir Al-Maidah \(5\): 38](http://download.portalgaruda.org/article.php?article=471450&val=9464&title=METODOLOGI%20HUKUM%20MUHAMMAD%20SHAHRUR%20Tafsir%20Al-Maidah%20(5):%2038), p. 227.

³⁶ Syaiful Ilmi, "Melacak Term Korupsi Dalam Al-Qur'an Sebagai Epistemologi Perumusan Fikih Antikorupsi," *Jurnal Khatulistiwa - Journal of Islamic Studies* 1, no. 1 (2011): 1–14. p. 2.

Corruption watch as a non-governmental organization (NGO) that has a mission to provide supervision and reporting to the public about corruption that occurs to the public to interpret corruption as 'the abuse of public resources or public power for personal gain'. The public resources according to CW include money, goods, vehicles, buildings, and other government-owned resources, pension funds and medical aid funds, union money and resources, lottery money, and charitable donations. Examples of common forms of corruption according to CW include: a businessman pays bribes to government officials for contracts or licenses, uses of government-owned resources such as motorized vehicles for personal use, a government official takes advantage of his position to support family members or business partners for a job or tender contract (this is commonly called nepotism), and a police officer requests a bribe or community member to offer one to avoid punishment.³⁷

While definition of corruption, a lot of are expressed by experts to interpret the word corruption. Bahatuddin Lopa, for example, said that corruption as a form of bribery. Whereas David M. Chalmers defines corruption as an act of manipulation in financial matters that are harmful to the economy. Then P.A. Brasz said that corruption is a form of abuse of power. Majelis Tarjih and Tajdid PP Muhammadiyah interpret corruption as an abuse of authority, position, or trust that is done illegally in order to gain the benefit or welfare of individuals and or a certain group of people which results in harming the interests of the community. While according to NU's view, there are at least three things that are linked to the meaning of corruption. First is tasharruf, which is the act of receiving, giving and taking; second, acting

arbitrarily with power; and third, losses are felt by the public.³⁸

From these definitions, although they differ, there are general meanings which focus on bribery, manipulation, abuse of power or position, acting as a trustee, and unlawful acts to obtain self or group welfare that can harm the interests of the community.

According to the legal perspective, the definition of corruption is explained in detail in 13 articles in Act No. 31 of 1999 juncto Act No. 20 of 2001. In general, corruption means 'anyone who violently violates an deed of self or another person or a corporation, misuses authority or opportunity or means available to him because of his position or position, which can be disadvantageous to the country's finances or the country's economy'. Based on this, corruption is specified in 30 forms or types of corruption. If grouped, we can mention the types of criminal acts of corruption as follows:³⁹

- a. loss of state assets in Articles 2 and 3;
- b. bribes in Article 5 paragraph (1) letters a and b, Article 5 paragraph (2), Article 6 paragraph (1) letters a and b, Article 6 paragraph (2), Article 11, Article 12 letters a, b, c and d, and Article 13;
- c. in-office embezzlement in Article 8, Article 9, Article 10 letters a, b, and c;
- d. extortion in Article 12 letters e, g, and h;
- e. fraudulent acts in Article 7 paragraph (1) letters a, b, c, and d, Article 7 paragraph (2), Article 12 letter h;

³⁷ Corruption Watch, "Our Definition of Corruption - Corruption Watch," accessed November 3, 2018, <https://www.corruptionwatcp.org.za/learn-about-corruption/what-is-corruption/our-definition-of-corruption/>.

³⁸ Muhaki, "Problem Delik Korupsi Dalam Hukum Pidana Islam." p. 24-5.

³⁹ Komisi Pemberantasan Korupsi, *Memahami Untuk Membasmi: Buku Panduan Untuk Memahami Tindak Pidana Korupsi* (Jakarta: Komisi Pemberantasan Korupsi, 2006). p. 15-7.

- f. conflict of interest in procurement in Article 12 letter i;
- g. Gratification in Article 12 B juncto Article 12 C.

Apart from those mentioned above, other types of corruption consist of: a) blocking the process of examining corruption cases (Article 21); b) not giving information or giving false information (Article 22 juncto Article 28); c) the bank does not provide information on the suspect's account (Article 22 juncto Article 29); d) witnesses or experts who do not give information or give false information (Article 22 juncto Article 35); e) the person holding the secret of position does not give a statement or give false information (Article 22 juncto Article 36); and f) witnesses who open the identity of the reporter (Article 24 juncto Article 31).⁴⁰

From the interpretation of surah Al-Maidah verse 38 and the definition of corruption above, the author concludes the similarities and differences of the two. The equation of theft and corruption is a lawless act that takes property and harms others. While the differences author describe in the table below:

Table C.1. The difference between the words Steal in Al-Maidah verse 38 and the word Corruption

Stealing	Corruption
Secretly	Hidden and blatant
Not related to trust	Related to trust
Personal impact	Public impact
Private property	Public Assets

Sayyid Sabiq in his book *Fikih Sunnah* said that not all theft can be punished by cutting off hands, to be exact theft that does not meet the requirements and criteria for theft referred to in letter Al-Maidah verse 38.⁴¹ Looking at the meaning of words,

⁴⁰ Komisi Pemberantasan Korupsi. p. 17.

⁴¹ Sayyid Sabiq, *Fikih Sunnah*, ed. Mahyuddin Syaf, 5th ed. (Bandung: Alma'arif, 1986). Jilid 5. p. 542.

interpretations, similarities and differences, therefore author feels that theft in Surah Al-Maidah verse 38 cannot be equated with the concept of corruption that exists today. So in the opinion of author, corruptors cannot be punished by the law of cutting hands like thieves. This author's opinion was reinforced by Aliy As'ad in his book *Fathul Mu'in* that the thief of Baitul Mal's property could not be punished by the hand cutting, he said:

وَلَا يَمَالُ (مَصَالِحَ)، كَنَيْتِ الْمَالِ وَإِنْ كَانَ غَنِيًّا، لِأَنَّ لَهُ فِيهِ حَقًّا

Because according to him, in the treasure the thief has the right to own the property, such as stealing property (assets that are partially owned by thieves) both belonging to the parents and to the descendants, and by stealing the property of the master (for workers), because for all of this there is a acquiescence to have (in part) the right of profits.⁴²

The Messenger of Allah explained that even if someone commits a crime of taking other people's property by breaking the law, there is a theft that is not subject to the law of cutting hands as follows:

لَيْسَ عَلَى خَائِنٍ وَلَا مُنْتَهَبٍ وَلَا مُخْتَلِسٍ قَطْعٌ

"There is no hand cut against traitors, robbers and deceivers (embezzlement or fraud)."⁴³

The word *مختلس* actually has a closer meaning to the peculator in English.⁴⁴ *Peculator* is a form of a noun from a verb *peculate* which means embezzle or steal (money, especially public funds).⁴⁵ The act of stealing by means

⁴² As'ad, *Terjemah: Fathul Mu'in*. p. 307-8.

⁴³ At-Tirmidzi, *Sunan Tirmidzi*. Hadis no. 1448; Abu Abdurrahman Ahmad bin Sya'ib bin Ali An-nasai, *Mukhtabar Min Sunan Nasa'i* (Riyadh: International Ideas Home, n.d.). hadis no. 4971-5; Al-Sijistaani, *Sunan Abu Daud*. hadis no. 4392-3; Abdulllah bin Abdurrahman Ad-Darimi, *Sunan Darimi* (Riyadh: Daarul Mughni, n.d.). hadis no. 2356; Muhammad bin Yazid Abu Abdullah, *Sunan Ibnu Majah Juz 1* (Beirut: Dar Al-Fikr, n.d.). hadis no. 2592

⁴⁴ "اختلس," accessed November 6, 2018, <https://translate.google.co.id/#ar/en/اختلس>.

⁴⁵ Oxford Living Dictionaries, "Peculate | Definition of Peculate in English by Oxford

of this word becomes more specific than just stealing from someone else. مختلس or peculator Theft using this word becomes more specific than just stealing from people is a term for people who embezzle public money (own by lots of people), according to the Messenger of Allah do not make his or her hand cut off.

Author does not find the equivalent word that is as perfect as his understanding of corruption in classical fiqh books. Although it cannot be said to be the same plenary, in fact the principle of the concept of corruption has been studied in classical fiqh. For example, as mentioned above, اختلس or embezzle public money. Then in criminal studies *malyyah* some are called *ghbulul*, acts of betrayal or unfaithfulness of trust in the management of assets. Where Muhammad the Messenger of Allah explained about this with;

مَنْ اسْتَعْمَلَنَاهُ مِنْكُمْ عَلَى عَمَلٍ فَكْتَمْنَا مَخِيطًا فَمَا فَوْقَهُ كَانَ غُلُولًا يَأْتِي بِهِ يَوْمَ الْقِيَامَةِ⁴⁶.

Then there is also the concept of corruption in bribery in classical fiqh known as *risymab*, it's everything that is given by someone to a judge or who is not a judge so he decides a matter for him or to follow his will. Then there is blackmail or *ghasab* which comes from the verb غصب - يغصب which means taking something forcibly and unjustly.⁴⁷ Ahmad in his book *Tafsir Ayat Ahkam* said that it does not include theft which is referred to in Al-

Maidah verse 38 seizure or defamation, betrayal, mugging, and embezzlement.⁴⁸

All words that resemble the definition of corruption are not found by author punished by the law of cutting hands. Jumali categorizes criminal acts of corruption as part of the criminal ta'zir, where the sentence in ta'zir is not determined by its size or level, meaning that it determines the lowest and highest limits fully handed over to the judge (ruler). This is in accordance with the principle:

إِدْرَأُوا الْخُدُودَ بِالشُّبُهَاتِ
لَا جَرِيمَةَ وَلَا عُقُوبَةَ بِالْأَنْصِ⁴⁹.

In line with Jumali's opinion, Saidah also categorized corruption into criminal acts with ta'zir punishment. Saidah outlines some forms of ta'zir punishment according to his rank, situation, condition, and does not apply in standard including corruption. These penalties can be in the form of warnings, threats, reprimand, reproach, demotion, whipping or blows. Then prison sentences, both temporary, for those who have just committed or are fixed on a person who repeatedly commits ta'zir crime. Then the crucifixion law or death sentence. It could also be in the form of punishment for exile or banishment. No exception, in the form of punishment for the publication of the List of Despicable Persons (DOT) and removal from office and penalties for elimination of property and penalties in the form of financial consequences.⁵⁰

Sarono in his research agreed to the death penalty for perpetrators of corruption. According to him ta'zir with capital punishment sanctions can be given to corruptors who commit crimes repeatedly after

Dictionaries," accessed November 6, 2018, <https://en.oxforddictionaries.com/definition/peculate>.

⁴⁶ Al-Sijistaanii, *Sunan Abu Daud*. hadis no. 3110; Muslim bin al Hajjaj bin Muslim bin Kausyaz al-Qusyairi An-Naisaburi, *Shahib Muslim*, ed. Dede Ishaq Munawar (Jakarta: Pustaka As-Sunnah, 2010). hadis no. 3415; Abu Abdullah Ahmad bin Muhammad Adz-Dzuhli Asy-Syaibani, *Musnad Imam Ahmad Bin Hanbal* (Beirut: Muassatu Arrisalah, 1995). hadis no. 17264 dan no. 17270.

⁴⁷ Endang Jumali, "Penerapan Sanksi Pidana Ta'zir Bagi Pelaku Tindak Pidana Korupsi Di Indonesia," *Asy-Syir'ab: Jurnal Ilmu Syari'ah Dan Hukum* 16, no. 2 (2014): 113–24. p. 115.

⁴⁸ Sarwat, *Kajian Tafsir Ayat Ahkam: Ayat-Ayat AlQuran Yang Mengandung Hukum Syariat*. p. 29-30.

⁴⁹ Jumali, "Penerapan Sanksi Pidana Ta'zir Bagi Pelaku Tindak Pidana Korupsi Di Indonesia." p. 8

⁵⁰ Saidah, "Korupsi Dalam Perspektif Hadis Ahkam (Studi Kritis Pada Sanad Dan Matan Hadis)." p. 8

being repeatedly given a mild sentence.⁵¹ By the same token, Zainuddin argued that criminal sanctions for corruption were adjusted to the size of criminal acts according to judges' *ijtihad* in the *ta'zir* section, this included the death penalty because of the need for heavier criminal punishment and deterrent effects (*al-zajr*) for perpetrators of corruption.⁵²

In line with that, Ahmad also concluded the same thing, namely corruption was included in *Ta'zir's* criminal acts whose penalties ranged from mild to severe. Whether in the form of a warning, a prison until the death sentence. But prevention efforts should not be ignored, that is to say by the process of education, *da'wah*, and more intense awareness for the public about the dangers of corruption for humanity and nationality.⁵³

To clarify this, we can see the opinion of Imam Al-Qurtuby in *Romziatussa'adah*, when interpreting Al-Maidah verse 38, he explained that the sin caused by corruption weighed far greater than the sin caused by stealing. Because stealing is a crime of pure property, it does not contain an element of betrayal of trust. While in corruption there are both, namely the crime of property and the element of betraying the mandate. Corruption must be categorized as an extraordinary crime. However, corruption is still a criminal *ta'zir*, which cannot be punished by hand cutting. The sentence is passed over to the judge's *ijtihad* or state law. Of course this substance depends on the weight and lightness of the corruption cases.⁵⁴

CONCLUSION

⁵¹ Saron, "Pemberantasan Korupsi Dengan Pendekatan Hukum Islam."

⁵² Zainuddin, "Sanksi Pidana Mati Bagi Tindak Pidana Korupsi: Responsi Dan Ijtihad Hukum Islam."

⁵³ Maghfur Ahmad, "Fiqih Anti-Korupsi Mazhab Negara: Memadu Hukum Islam Dan Hukum Nasional."

⁵⁴ Romziatussa'adah, "Pemberantasan Korupsi Perspektif Hukum Pidana Islam."

Corruption is the enemy of all humanity. The perpetrators of corruption are not only detrimental to one or two people but are detrimental to society, the nation, and the state. Even so, the term corruptor is not the same as the term of the thief in surah Al-Maidah verse 38, so that corruptors cannot be punished by the law of cutting off their hands. The thief in the surah Al-Maidah is someone who takes the assets of another person in a certain amount clandestinely from his place of storage in a way that is not justified by law and is not due to thanks. While corruptors are people who are not trustworthy, do bribes, and commit embezzlement, which causes state losses materially.

Explanation that corruptors are not included as thieves punished by cutting hands, in the hadis of the Prophet *لَيْسَ عَلَى خَائِنٍ وَلَا مُخْتَلِسٍ قَطْعٌ* meaning 'there is no hand cut against the traitor, the usurper and the deceiver (embezzling property)'. Corruptors are in harmony with the traitors because they have betrayed the people's trust in public property to him. Corruptors can also be interpreted as *مُخْتَلِسٍ* which means someone who embezzles public property, so he or she cannot punish his hand. The perpetrators of criminal acts of corruption are included in the perpetrators of criminal *ta'zir* so that the penalty is the astuteness of the judge, according to the lightness or severity of a case.

REFERENCES

- Abdi, Fathuddin. "Keluwasan Hukum Pidana Islam Dalam Jarimah Hudud (Pendekatan Pada Jarimah Hudud Pencurian)." *Ar-Risalah Jurnal Ilmu Syariah Dan Hukum* 14, no. 2 (2014): 369–92.
- Abu Abdullah, Muhammad bin Yazid. *Sunan Ibnu Majah Juz 1*. Beirut: Dar Al-Fikr, n.d.
- Ad-Darimi, Abdullah bin Abdurrahman. *Sunan Darimi*. Riyadh: Daarul Mughni, n.d.
- Al-Maraghiy, Ahmad Mushthafa. *Tafsir Al-Maraghiy Juz VI*. Edited by Anwar Rasyidi. Semarang: Penerbit Toha Putra, 1970.

- Al-Sijistaanii, Abu Daud Sulaiman bin Al-Asy'atsi. *Sunan Abu Daud*. Makkah: International Ideas Home, 1999.
- An-Naisaburi, Muslim bin al Hajjaj bin Muslim bin Kausyaz al-Qusyairi. *Shahib Muslim*. Dar Al Mughni, 1998.
- . *Shahib Muslim*. Edited by Dede Ishaq Munawar. Jakarta: Pustaka As-Sunnah, 2010.
- An-nasai, Abu Abdurrahman Ahmad bin Syua'ib bin Ali. *Mukhtabar Min Sunan Nasa'i*. Riyadh: International Ideas Home, n.d.
- As'ad, Aliy. *Terjemah: Fatbul Mu'in*. Edited by Mop. Tolehah Mansoer. Yogyakarta: Penerbit Menara Kudus, 1979.
- Asy-Syaibani, Abu Abdullah Ahmad bin Muhammad Adz-Dzuhli. *Musnad Imam Ahmad Bin Hanbal*. Beirut: Muassatu Arrisalah, 1995.
- . *Musnad Imam Ahmad Bin Hanbal Juz 41*. Beirut: Muassatu Arrisalah, 1995.
- At-Tirmidzi, Muhammad bin Isa. *Sunan Tirmidzi*. Riyadh: Maktabatu Al Ma'arif, n.d.
- Bukhari, Muhammad bin Ismail Al. *Shahib Al-Bukhari Jilid 5*. Jakarta: Pustaka As-Sunnah, 2010.
- . *Shahib Bukhari*. Beirut: Dar Ibn Katsir, n.d.
- Corruption Watcp. "Our Definition of Corruption - Corruption Watcp." Accessed November 3, 2018. <https://www.corruptionwatcp.org.za/learn-about-corruption/what-is-corruption/our-definition-of-corruption/>.
- Departemen Agama RI. *Al-Qur'an Dan Terjemahnya*. Bandung: CV Penerbit Jumanatul 'Ali-Art, 2004.
- Gani, Rasni. "Tangan Gubernur Aceh Irwandi Akan Dipotong Usai Jadi Tersangka Korupsi?" *Tribun Timur*, 2018. <http://makassar.tribunnews.com/2018/07/05/tangan-gubernur-aceh-irwandi-akan-dipotong-usai-jadi-tersangka-korupsi>.
- Hamidy, Mu'ammal, and Imron A. Manan. *Terjemahan Tafsir Ayat Abkam Ash-Shabuni Juz 1*. Surabaya: PT Bina Ilmu, 1983.
- Harun, Salman. *Belajar Bahasa Arab Al-Qur'an*. Jakarta: Pustaka Panjimas, 1993.
- Ibnu Katsir, Ismail bin Umar. *Shahib Tafsir Ibnu Katsir Juz 6*. Edited by Abu Hasan Al-Atsari. Jakarta: Pustaka Ibnu Katsir, 2015.
- Ilmi, Syaiful. "Melacak Term Korupsi Dalam Al-Qur'an Sebagai Epistemologi Perumusan Fikih Antikorupsi." *Jurnal Khatulistiwa - Journal of Islamic Studies* 1, no. 1 (2011): 1–14.
- Jumali, Endang. "Hirabah Dan Hubungannya Dengan Hukuman Ta'zir Bagi Pelaku Korupsi Dalam Hukum Pidana Islam (Kajian Tafsir Ahkam Terhadap QS. Al-Maidah Ayat 33)." *Ay-Syir'ab: Jurnal Ilmu Syari'ah Dan Hukum* 17, no. 2 (2015): 149–56.
- . "Penerapan Sanksi Pidana Ta'zir Bagi Pelaku Tindak Pidana Korupsi Di Indonesia." *Ay-Syir'ab: Jurnal Ilmu Syari'ah Dan Hukum* 16, no. 2 (2014): 113–24.
- Komisi Pemberantasan Korupsi. *Memahami Untuk Membasmi: Buku Panduan Untuk Memahami Tindak Pidana Korupsi*. Jakarta: Komisi Pemberantasan Korupsi, 2006.
- KPK, Berita. "Indeks Persepsi Korupsi 2017, Skor Indonesia Di Angka 37." Komisi Pemberantasan Korupsi, 2018. <http://www.kpk.go.id/id/berita/berita-kpk/229-indeks-persepsi-korupsi-2017-skor-indonesia-di-angka-37>.
- Maghfur Ahmad. "Fiqih Anti-Korupsi Mazhab Negara: Memadu Hukum Islam Dan Hukum Nasional." *Jurnal Hukum Islam* 12, no. 1 (2014): 25–48. <http://ejournal.stain-pekalongan.ac.id/index.php/jhi>.
- Muhaki. "Problem Delik Korupsi Dalam Hukum Pidana Islam." *PANCAWAHANA: Jurnal Studi Islam* 12, no. 2 (2017): 22–38.
- Nursyamsudin. "Metodologi Hukum Muhammad Shahrur: Tafsir Hadd Pencurian Dalam QS. Al-Mai'dah (5):

- 38.” *Mabkamah: Jurnal Kajian Hukum Islam* 1, no. 2 (2016): 218–31. [http://download.portalgaruda.org/article.php?article=471450&val=9464&title=METODOLOGI HUKUM MUHAMMAD SHAHRUR: Tafsir á, add Pencurian dalam QS. Al-MÄâ€™idah \(5\): 38.](http://download.portalgaruda.org/article.php?article=471450&val=9464&title=METODOLOGI HUKUM MUHAMMAD SHAHRUR: Tafsir á, add Pencurian dalam QS. Al-MÄâ€™idah (5): 38.)
- Oxford Living Dictionaries. “Peculate | Definition of Peculate in English by Oxford Dictionaries.” Accessed November 6, 2018. <https://en.oxforddictionaries.com/definition/peculate>.
- Putra, Panji Adam Agus. “Analisis Sanksi Pidana Dalam Undang-Undang Pemberantasan Tindak Pidana Korupsi Di Indonesia Ditinjau Dari Konsep Ta’zir Dan Maqashid Al-Syari’ah Dalam Hukum Pidana Islam.” *SCIENTICA* II, no. 2 (2015): 48–64.
- Puyu, Darsul S. “Konsep Pidana Hudud Menurut Al-Quran Suatu Kajian Tafsir Tematik.” *Al-Daulah* 1, no. 1 (2012): 132–48.
- Riswanto, Arif Munandar. *Buku Pintar Islam*. Edited by Yadi Saeful Hidayat. Bandung: PT Mizan Puskata, 2010.
- Romziatussa’adap. “Pemberantasan Korupsi Perspektif Hukum Pidana Islam.” *NURANI* 14, no. 1 (2014): 119–56.
- Sabiq, Sayyid. *Fikih Sunnap*. Edited by Mahyuddin Syaf. 5th ed. Bandung: Alma’arif, 1986.
- Saidap. “Korupsi Dalam Perspektif Hadis Ahkam (Studi Kritis Pada Sanad Dan Matan Hadis).” *Jurnal Hukum Diktum* 13, no. 1 (2015): 75–87.
- Sarono, Agus. “Pemberantasan Korupsi Dengan Pendekatan Hukum Islam.” *Diponegoro Private Law Review* 2, no. 1 (2018): 198–205.
- Sarwat, Ahmad. *Kajian Tafsir Ayat Ahkam: Ayat-Ayat AlQuran Yang Mengandung Hukum Syariat*. 2nd ed. Jakarta: DU Center, 2009.
- Siti Afifiyap. “Potong Tangannya Potong Tangannya Potong Tangannya Sekarang Juga.” Tagar News, 2018. <https://www.tagar.id/potong-tangannya-potong-tangannya-potong-tangannya-sekarang-juga>.
- Syihab, Najwa. “Mata Najwa: Pura-Pura Penjara,” 2018. <https://youtu.be/Tdun0At0XFg>.
- Taufik Warman Mahfuzp. “Studi Metodologi Kitab Al-Tafsir Al-Wasith Karya Wahbah Mustafa Al-Zuhaili.” *Jurnal Studi Agama Dan Masyarakat* 4, no. 2 (2010): 103–58. <http://download.portalgaruda.org/article.php?article=471098&val=8978&title=STUDI METODOLOGI KITAB AL-TAFSIR AL-WASITH KARYA WAHBAH MUSTAFA AL-ZUHAILI>.
- Yusuf, Kadar M. *Tafsir Ayat Ahkam: Tafsir Tematik Ayat-Ayat Hukum*. Jakarta: Sinar Grafika Offset, 2013.
- Zainuddin, Muhadi. “Sanksi Pidana Mati Bagi Tindak Pidana Korupsi: Responsi Dan Ijtihad Hukum Islam.” *Al-Mawarid* XII, no. 1 (2012): 33–44.
- “اختلس.” Accessed November 6, 2018. <https://translate.google.co.id/#ar/en/اختلس>.