

Power and Ethics in State-Owned Enterprises: The Pertamina Adulteration Case through the Lens of Sharia Economic Law

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Abstract: This article aims to analyze the misuse of authority by officials of state-owned enterprises (BUMN) in the Pertamina fuel adulteration case from the perspective of Sharia Economic Law. The study employs a qualitative-descriptive method with a normative-juridical approach, utilizing primary and secondary legal materials supported by documentation and literature analysis. The findings reveal that the act of fuel adulteration—mixing subsidized or lower-grade fuels with Pertamina for economic gain—is not only a violation of state regulations but also a breach of the *amanah* and *maslahah* principles in Islamic law. The abuse of authority by BUMN officials in this context indicates a failure to uphold public trust (*al-amānah*), justice (*al-‘adālah*), and the public interest (*al-maṣlaḥah al-‘āmmah*) as mandated by Sharia economic ethics. Such practices lead to market distortion, consumer losses, and potential macroeconomic instability, all of which are inconsistent with the *maqāṣid al-sharī‘ah* framework. The study concludes that these actions should be categorized as *gharar*, *khiyānah*, and *fasād*, thereby necessitating systemic reform in the governance of BUMN and the energy sector. The academic contribution of this article lies in its comprehensive integration of modern legal-economic analysis with the principles of Islamic economic jurisprudence, offering a theoretical model for evaluating public sector violations through a Sharia lens. Furthermore, this study contributes to strengthening the legal and ethical foundations in the formulation of policies and regulations governing state-owned enterprises.

Keywords: Abuse of authority; BUMN; Maqāṣid al-Sharī‘ah; Pertamina Adulteration; Sharia economic law.

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Abstrak: Artikel ini bertujuan untuk menganalisis penyalahgunaan wewenang oleh pejabat Badan Usaha Milik Negara (BUMN) dalam kasus oplosan bahan bakar Pertamina berdasarkan perspektif Hukum Ekonomi Syariah. Penelitian ini menggunakan metode kualitatif-deskriptif dengan pendekatan yuridis normatif, yang memanfaatkan bahan hukum primer dan sekunder serta didukung oleh studi dokumentasi dan analisis literatur. Hasil penelitian menunjukkan bahwa praktik oplosan Pertamina—yang dilakukan dengan mencampur bahan bakar bersubsidi atau kualitas rendah demi keuntungan ekonomi—merupakan pelanggaran terhadap regulasi negara sekaligus pengingkaran terhadap prinsip amanah dan masalah dalam hukum Islam. Penyalahgunaan wewenang oleh pejabat BUMN dalam kasus ini mencerminkan kegagalan dalam menjaga kepercayaan publik (al-amanah), keadilan (al-‘adalah), serta kemaslahatan umum (masalah ‘ammah) sebagaimana diamanatkan dalam etika ekonomi syariah. Praktik tersebut menyebabkan distorsi pasar, kerugian konsumen, dan potensi ketidakstabilan ekonomi makro yang bertentangan dengan kerangka maqāṣid al-sharī‘ah. Kesimpulan dari penelitian ini menyatakan bahwa tindakan tersebut dapat dikategorikan sebagai gharar, khiyānāt, dan fasād, sehingga diperlukan reformasi sistemik dalam tata kelola BUMN dan sektor energi. Kontribusi akademik dari artikel ini terletak pada integrasi komprehensif antara analisis hukum-ekonomi modern dan prinsip-prinsip fiqh mu‘āmalah, sekaligus menawarkan model teoritis dalam menilai pelanggaran sektor publik melalui lensa syari’ah. Studi ini juga memberikan dasar hukum dan etika dalam perumusan kebijakan dan regulasi yang berkaitan dengan tata kelola perusahaan milik negara.

Kata Kunci: BUMN; Hukum Ekonomi Syariah; Maqāṣid al-Sharī‘ah; Oplosan Pertamina; Penyalahgunaan Wewenang.

Introduction

The phenomenon of abuse of office authority within the scope of State-Owned Enterprises (SOEs) reflects a structural integrity crisis in the national economic bureaucracy. Authority that should be used as a means of public service is actually used as a tool to exploit state resources for personal or certain group interests. The legitimacy of SOEs as state business entities that have social and economic functions loses its basic value when there is a structured moral deviation. The failure to internalize the principles of accountability and transparency has given birth to patterns of bureaucratic corruption hidden behind the operational mechanisms of state enterprises.¹

The incident of the misappropriation of Pertamina by Pertamina officials as a strategic SOE in the energy sector marks the degradation of professional ethics and the weakness of the internal supervision system. The direct impact on the community in the form of fuel distribution that does not meet quality standards injures consumer rights and damages the credibility of public services. This action reflects a form of exploitation

¹ Iim Halimatussa’diyah, “Governance dan Akuntabilitas dalam Perspektif Ekonomi Islam,” *Tazkia Islamic Finance and Business Review*, Vol. 10, No. 2 (2018): 211–226, <https://doi.org/10.30993/tifbr.v10i2.109>.

of power entrusted by the state to individuals who are supposed to be responsible for safeguarding the welfare of the people.²

Contemporary research by Harjanti (2021) in the Journal of Law and Economic Development identified a tendency to increase abuse of office within the scope of SOEs due to the weak synergy between vertical and horizontal supervision systems. An analysis by Ramadhan and Sari (2020) through the Indonesian Journal of Law and Economics shows that integrating religious ethical values in supervisory mechanisms has not yet become the main operational policy in public sector risk management. Nurfadilah's (2022) study in the Journal of Sharia Economic Law strengthens the argument that corrupt behavior in the context of state office should be viewed as a form of *ghulūl*, which is normatively contrary to the principles of trust, justice, and *maslahah 'āmmah* in Islamic economic law.³

The hadith of the Prophet Muhammad, PBUH, also strengthens the strict prohibition against betrayal of office:

أَدِّ الْأَمَانَةَ إِلَى مَنِ اسْتَمَنَّكَ، وَلَا تَخُنْ مَنْ حَانَكَ

Meaning: "Fulfill the trust of those who believe in you, and do not betray those who betray you." (HR. Abu Dāwūd)

This postulate shows the principle of moral responsibility in holding the mandate of power, without tolerance for acts of treason, even for those who betray. This value is the main pillar in the Sharia economic legal system that places honesty, justice, and *hisbah* as an inseparable part of governance and public institutions.

The limitations in the previous literature can be seen from the absence of a study that explicitly dissects aspects of the abuse of office authority in the case of Pertamina misappropriation from the perspective of the Sharia economic law systemically. The positive legal narrative used in the analysis of the majority of previous studies has not accommodated the transcendental values contained in the Islamic legal system. The uniqueness of this research lies in the integration between aspects of public law and normative values of *shari'ah* in analyzing structural deviations that occur in the body of SOEs as a representation of state power.⁴

The urgency of this research is getting stronger, considering that SOEs, as an extension of the state in economic activities, have inherent moral and social responsibilities. The absence of religious values-based control in the state corporate supervision system creates a gap in deviant behavior that endangers economic stability and public trust. This research presents a scientific contribution in the form of a Sharia

² Dedi Prasetyo, *Hukum Ekonomi Syariah di Indonesia* (Yogyakarta: Deepublish, 2017). 29

³ Saiful Anwar, "Urgensi *Hisbah* dalam Menjaga Etika Bisnis Modern," *Jurnal Hukum Islam*, Vol. 16, No. 2 (2018): 225–240, <https://doi.org/10.28918/jhi.v16i2.1234>.

⁴ M. Baharuddin Lopa, *Etika dan Profesionalisme Penegak Hukum* (Makassar: Hasanuddin University Press, 2016). 38.

economic law perspective that not only assesses corrupt acts from a formal legal perspective but also explores spiritual and ethical values as a conceptual solution in building a holistic system of supervision and law enforcement.

Literature Review

Abuse of authority is a form of violation of the integrity of office, which is classified by administrative law as an act of maladministration, namely irregularities in governance that are detrimental to the wider community.⁵ In the realm of SOEs, these abuses often occur due to unbalanced power relations, weak internal supervision, and indecisive sanctions systems for violations of positions.⁶

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Furthermore, Islamic business ethics theories that are rooted in the concepts of monotheism, justice (*adl*), and social responsibility (*mas'uliyah ijtimaiyyah*) underline that all economic activities must be carried out in good faith and without harming others.⁹ In the context of SOE positions, any form of abuse of authority for personal purposes is a violation of the mandate (*al-amānah*), which is morally and legally sinful. Thus, the abuse of office authority in the case of Pertamina oplosan not only violates positive law and harms the state fiscally, but also violates the main principles of sharia economic law. Ideal law enforcement must integrate a legal-formal approach with an Islamic ethical-normative approach in order to create a more comprehensive and equitable system of supervision and accountability.

⁵ Jimly Asshiddiqie, *Introduction to Constitutional Law*, (Jakarta: Constitution Press, 2006), p. 221.

⁶ Ghozali, Imam, "Korupsi Jabatan dan BUMN: Telaah Hukum Administrasi dan Pengawasan", *Jurnal Hukum dan Etika Publik*, Vol. 5 No. 1 (2020), hlm. 37-38.

⁷ Jimly Asshiddiqie, *Introduction to Constitutional Law*, (Jakarta: Constitution Press, 2006), p. 221.

⁸ Yusuf al-Qaradawi, *Fiqh al-Dawlah fi al-Islam*, (Kairo: Maktabah Wahbah, 1997), pp. 149–151.

⁹ Beekun, Rafik Issa, *Business Ethics in Islam*, (Yogyakarta: Mitra Pustaka, 2001), pp. 43–47.

Method

This study uses a qualitative descriptive method that aims to deeply understand the practice of abuse of office authority within the scope of State-Owned Enterprises (SOEs), especially in the case of Pertamina misappropriation, reviewed from the perspective of Sharia economic law. This type of research is classified as field research based on case studies, with a juridical-normative approach and a *maqāṣid al-sharī'ah* approach to analyze problems from the perspective of the Islamic legal system.

The data sources used in this study consist of primary data and secondary data. Primary data was obtained through in-depth interviews with resource persons consisting of Islamic law academics, legal practitioners, and community leaders who understand the context of SOE management and sharia economic law. Secondary data is obtained from official government documents, reliable news, reports of internal audit results, and scientific literature such as journals, books, and academic articles relevant to the research topic. Data collection techniques were carried out through documentation studies, observations, and semi-structured interviews. All data collected were analyzed using the content analysis method with an interpretive approach to legal texts and shari'a values, especially related to the principles of *amanah*, *'adālah*, *ghulūl*, and *hisbah*. The analysis process begins with the identification of patterns of position deviations that arise in empirical cases, followed by the elaboration of sharia norms based on the Qur'an, Hadith, and the opinions of the *fuqahā*.

With the above research method, the author seeks to answer the following research questions:

1. What is the form of abuse of authority in the case of Pertamina fraud in the SOEs, and what are the implications for Sharia economic law?
2. How can the Sharia economic law approach be used to prevent the abuse of the authority of positions in SOEs?

The analysis of sharia issues in this study uses the framework of *maqāṣid al-sharī'ah* to measure the extent to which the act of abuse of office is contrary to the basic objectives of shari'ah in safeguarding religion (*ḥifẓ al-dīn*), soul (*ḥifẓ al-nafs*), intellect (*ḥifẓ al-'aql*), heredity (*ḥifẓ al-nasl*), and property (*ḥifẓ al-māl*). This approach provides an argumentative basis that corrupt actions in the form of fuel smuggling involving state-owned officials are a serious violation of the principles of justice and welfare in Islam. The output of this method is expected to be able to present findings that are not only academically relevant, but also applicable as a form of contributing thought to strengthening regulations and ethics of SOE governance based on Sharia economic legal values.

Results and Discussion

The findings of the study show that the case of abuse of authority by officials within Pertamina in the practice of embezzlement of Pertamina is not just an administrative violation or managerial negligence, but an explicit form of betrayal of the mandate of state power. The misappropriation of positions carried out in the context of SOEs shows the relationship between institutional structural aspects and individual motives driven by the orientation of

personal profits. Field data obtained from interviews with legal practitioners and academics reinforce the narrative that this kind of practice has gone beyond the realm of ethics and penetrated the territory of violation of sharia law, which is muharramāt (forbidden).¹⁰

Theoretically, the theory of abuse of power in the study of political science and administrative law explains that power that is not ethically and legally controlled has the potential to experience functional distortions. This distortion is manifested in the form of decisions or actions that deviate from the principles of good governance, especially the principles of accountability and integrity. This theory explains that abuse of power is not always carried out frontally and overtly but is often wrapped up in legal-formal practices that appear legitimate but are fraught with manipulation and procedural irregularities.

From the perspective of Islamic law, the practice is categorized as *ghulūl*, which is an act of embezzlement or betrayal of the public trust. This concept is explained in Surah Āli 'Imrān verse 161:

وَمَنْ يَغْلُلْ يَأْتِ بِمَا عَلَّ يَوْمَ الْقِيَمَةِ

Meaning: "Whoever commits treason in the matter of the spoils of war, then on the Day of Resurrection he will come with what he betrayed." (QS. Ali 'Imran [3]: 161)

This verse not only explains the sinful nature of the act of betrayal of trust, but also contains an eschatological warning that the crime will be repaid directly by Allah SWT on the Day of Resurrection. This concept has a descriptive dimension because it describes the reality of power perversion in the form of moral and religious violations. The explanatory dimension of this verse lies in the causal explanation that the actions of *ghulūl* will have serious consequences both in this world and in the hereafter. Meanwhile, its predictive dimension provides an understanding that the continuation of such deviant behavior will lead to the destruction of systemic morality and the loss of public trust in state institutions.¹¹

The existing control mechanisms tend to focus on technical and procedural aspects, while the dimensions of spirituality and personal integrity have not been the main variables in the recruitment and supervision of positions. These findings explain that conventional surveillance systems without a foundation in Islamic ethics fail to anticipate manipulative actions such as fuel smuggling, because they do not have instruments to measure the value of *taqwā*, *amanah*, and *'adl* (justice) in the behavior of officials.

The theory of *maqāṣid al-syarī'ah*, developed by Imam al-Ghazālī and expanded by ash-Shāṭibī, made an important contribution in analyzing this issue. Within the framework of *maqāṣid*, every economic policy and behavior of state officials should be directed to maintain five basic principles: *ḥifẓ al-dīn*, *ḥifẓ al-nafs*, *ḥifẓ al-'aql*, *ḥifẓ al-nasl*, and *ḥifẓ al-māl*. The practice

¹⁰ Rina Oktaviani, "The Crime of Corruption in the Perspective of Islam and Positive Law," *Al-Ihkam: Journal of Law and Social Institutions*, Vol. 14, No. 1 (2019): 56–73, <https://doi.org/10.19105/al-ihkam.v14i1.2434>.

¹¹ Zainal Arifin, *Introduction to Sharia Economic Law* (Bandung: Pustaka Setia, 2019).

of smuggling Pertamina is a form of violation of at least three of the five principles, namely *ḥifẓ al-nafs* (because it endangers the safety of fuel users), *ḥifẓ al-māl* (because it harms the community economically), and *ḥifẓ al-dīn* (because it violates the principles of trust and honesty). From a predictive point of view, if the practice of abuse of authority is left without strict sanctions based on Sharia economic law, there will be a normalization of evil in the bureaucracy. This is in line with Diane Vaughan's theory of normalization of deviance, which states that deviant behavior will be considered habitual if the system fails to identify and act on deviance repeatedly. In the context of SOEs, the normalization of this deviation results in a decline in the quality of public services and a threat to national economic stability.¹²

The theoretical implications of this discussion have the potential to give birth to a new approach in SOE governance, namely the integration of the principles of good corporate governance with the values of Sharia economic law. This research offers a conceptual formulation that law enforcement is not enough based only on positive rules, but must be accompanied by moral and spiritual guidance based on *shari'ah* so that the supervision of the position is comprehensive, not only external but also internal through the awareness of *taqwā*.

Case of Abuse of Authority of SOE Positions in the Case of Oplosan Pertamina

The case of abuse of office authority within State-Owned Enterprises (SOEs) through the practice of embezzlement of Pertamina is a clear example of the weak integrity of the public bureaucracy, which should uphold the principles of public service and good corporate governance. Facts on the ground show that fuel oil smuggling is not carried out by a single individual in the distribution system but involves an internal command structure that has authority over the control of fuel volume and quality. This practice deviates from the established standard operating procedures (SOPs) and is an explicit form of the act of *khiyānah al-amānah*, or betrayal of the public trust.

This act of smuggling has a direct impact on public confidence in the performance of SOEs as an extension of the government in the energy sector. The quality of the fuel that has been mixed causes damage to vehicle engines, endangers the safety of road users, and harms consumers economically. From the perspective of Sharia economic law, this kind of behavior falls into the categories of *maysir* (harmful speculation) and *gharar* (ambiguity) because people do not get what they should be paying for. The value of goods has been rigged and packaged as if they are of premium quality, when in fact their quality and authenticity have been compromised.

According to the theory of abuse of power put forward by Max Weber and further developed by Richard Posner, uncontrolled and unsupervised power will lead to deviations of function, especially when the institutional system is not grounded in accountability and ethical

¹² Sri Suwitri, *Public Policy Management* (Semarang: Diponegoro University Press, 2016). 88.

values. The descriptive function of this theory is clearly seen in the internal conditions of SOEs, which provide loopholes for perpetrators to take advantage of supervision loopholes and weak administrative sanctions. Abuse of authority not only damages the economic value of public goods but also damages the ethical network within the institutional structure itself. In the context of energy distribution, violations such as fuel smuggling have a strategic dimension because they concern the lifeblood of the national economy. Dishonest energy distribution will reduce economic efficiency, increase inequality in wealth distribution, and foster public distrust in state institutions. This practice is a hidden form of corruption because it is carried out systematically and in disguise and involves more than one level of position in the bureaucratic structure of SOEs.

The theory of *maqāṣid al-syarī'ah* serves as a highly relevant normative instrument in analyzing the damage caused by this abuse of authority. The principle of *ḥifẓ al-māl* (safeguarding wealth) is blatantly violated because people pay for substandard quality of fuel. The principle of *ḥifẓ al-nafs* (safeguarding the soul) is also violated because oplosan fuel can pose a fire hazard and accident. Even the principle of *ḥifẓ al-dīn* (safeguarding religion) is disturbed because such behavior reflects *fasād* (moral corruption) in a position that should be a field of charity and service.¹³

This research shows that the internal supervisory mechanism in SOEs, especially in the energy sector, is not fully based on Islamic spiritual and moral values. The focus is still too great on achieving production targets and cost efficiency without being balanced with inherent ethical controls. This is exacerbated by the absence of the modern *hisbah* system, which is an independent supervisory institution that works not only based on administrative compliance, but also on the principle of *amr bi al-ma'rūf wa nahy 'an al-munkar*. The predictions of the sustainability of this practice are very worrying. If structural and cultural reforms are not carried out immediately in the body of SOEs, then the abuse of power will become an organizational culture that is difficult to eradicate. Diane Vaughan's theory of normalization of deviance aptly describes this phenomenon: deviations that occur continuously without correction will be considered something natural and become part of an unwritten procedure. In this case, fuel smuggling is no longer seen as a violation, but as "part of the system".

Therefore, the reform of the supervisory system that incorporates the sharia approach is urgently needed. The integration of the values of *taqwā*, *ṣidq*, *'adālah*, and *amanah* in the system of recruitment, training, and evaluation of SOE officials needs to be carried out as a concrete form of the application of sharia economic law. Islam not only regulates transactions but also demands moral responsibility in office. Position in Islam is a mandate that must be accounted for in this world and the hereafter, as affirmed in the words of the Prophet Muhammad, PBUH:

¹³ Achmad Rofiq, *Islamic Law in Indonesia* (Jakarta: PT RajaGrafindo Persada, 2015). 51.

كُلُّكُمْ رَاعٍ وَكُلُّكُمْ مَسْئُولٌ عَنْ رَعِيَّتِهِ

It means: "Each of you is a leader and each of you will be held accountable for his leadership." (HR. Bukhari and Muslim)

This hadith underlines that office is a mandate that is not only accounted for before humans, but also before Allah SWT. From the perspective of shari'a economic law, betrayal of public office is a form of destruction of the *maslahah 'āmmah*, which is the main goal of the shari'ah itself. The dimension of Sharia economic law analyzed in this case does not merely assess the act of embezzlement as an administrative violation but raises this issue as part of the structural damage to the principle of distributive justice (*al-'adl al-iqtisadī*). Violations of the quality of fuel distribution that occur due to the abuse of office authority have created a form of inequality (*ẓulm iqtisādī*) that has a wide impact on society. It is not only material losses suffered by consumers, but also betrayal of the social contract and moral values of the nation contained in the constitutional mandate of managing state wealth for the benefit of the people.¹⁴

The principle of *al-maslahah al-'āmmah* demands that all management of state wealth, including in this case the distribution of energy and fuel, must be directed entirely for the public benefit. Abuse of office to enrich oneself or a certain group through the manipulation of strategic commodities such as fuel is not only a violation of positive law, but also a form of *fasād* in the sense of shari'ah, which is systemic damage that destroys the social justice order. This verse provides legitimacy that all forms of actions that damage the socio-economic order of life, including the misuse of fuel distribution, are forms of disobedience that must be eradicated. This verse also serves as a warning, a warning that the damage left will have a wider impact on the moral damage of the nation and the weakening of the legitimacy of state institutions in the eyes of the people. In the context of the development of the national sharia economic legal system, this case is an important lesson about the urgency of integrating sharia values in the governance of state institutions. Law enforcement is not enough with administrative or criminal sanctions alone, but must be accompanied by institutional moral education, bureaucratic cultural reform, and the establishment of a supervisory system based on Islamic spirituality. The *hisbah* system, as a public oversight institution in the treasures of *fiqh siyasah*, needs to be transformed into a contemporary institutional model that has the authority, independence, and legitimacy to crack down on any form of deviation from the principle of office trust.

Thus, the abuse of authority in the case of *Pertamax Oplosan* is not just a technical or ordinary criminal violation, but is part of a great challenge in building a national economic system based on sharia values. Structural improvements can only be made if they are accompanied by a comprehensive ethical and normative approach, which places positions as a

¹⁴ Muhammad, *Islamic Business Ethics: Concepts and Applications in the Contemporary Business World* (Jakarta: Kencana, 2019). 83.

mandate, not a tool of power, and makes public services a form of worship, not a field of personal gain.

Sharia Economic Law Perspective on the Abuse of Authority of SOEs in the Oplisan Pertamina Case

Public wealth governance in the modern state system requires the existence of a fair distribution, accountability, and transparency mechanism in accordance with constitutional mandates. In the Indonesian context, State-Owned Enterprises (SOEs) have a strategic position as a state instrument in managing and distributing important resources, including fuel oil, to the public. However, when the power of office is abused for personal gain through the practice of distribution manipulation, as in the case of the Pertamina scam, this reality reflects a structural moral crisis as well as a serious deviation from the basic principles of sharia economic law.

The main principles in shari'a economic law are rooted in the values of al-'adālah (justice), al-amānah (trust), al-mas'uliyah (accountability), and al-maslahah al-'āmmah (the common good). Public office is understood as a mandate attached to individuals as executors of public functions, not as property rights that can be exploited for personal interests. Violation of this principle is a form of khiyānah al-amānah, which is a betrayal of the responsibility entrusted to you by the ummah and the state. From the perspective of shari'ah, khiyānah against the office is a grave violation because it not only harms institutions but also damages the social trust (al-thiqah al-'āmmah), which is the foundation of the sustainability of civil society.¹⁵

The act of fuel misappropriation carried out by individuals in the SOE structure shows a form of fasād (damage) that is not only individual but has been organized and legitimized by the weakness of the supervisory system. Juridically, this action is a criminal act because it violates Law Number 8 of 1999 concerning Consumer Protection and Law Number 31 of 1999 concerning the Eradication of Corruption. However, in Sharia economic law, the dimension of violation does not stop at the level of positive law, but swoops down to the spiritual, moral, and social aspects.

The concept of hisbah, as an institution of public oversight in the classical Islamic tradition, sets a precedent that supervision of economic deviant behavior is not only the responsibility of the state, but also the collective obligation inherent in society. The muḥtasib in the hisbah system has the task of cracking down on every form of economic injustice, fraud in the scales, and manipulation of the quality of goods that harm the ummah. In the contemporary context, the case of Pertamina embezzlement is a manifestation of a violation of the principles of hisbah because there is systemic fraud in the quality of products transacted to the wider community without transparency.

¹⁵ M. Ridwan, "Etika dan Integritas dalam Pengelolaan Keuangan Negara Perspektif Islam," *Mazahibuna: Jurnal Perbandingan Mazhab*, Vol. 11, No. 2 (2020): 179–194, <https://doi.org/10.24252/mzh.v11i2.14976>.

This kind of act violates the principle of prohibition of *gharar* in economic transactions. *Gharar* means uncertainty, ambiguity, and fraud that makes transactions illegitimate from the perspective of *shari'a*. When fuel products that are supposed to meet Pertamina standards are mixed with other ingredients for one-sided gain, consumers do not have complete information about the object of the transaction. Violation of *gharar* undermines the principle of *ridā* (willingness) in the contract, because consumers make transactions based on invalid information. Imam Nawawi in *Raudhat al-Tālibīn* stated that the validity of the contract depends on the clarity of the object and the absence of an element of fraud or concealment of defects in the goods.

The act of counterfeiting is also included in the practice of *tadlīs*, i.e., the concealment of defects or falsification of the quality of goods with the intention of deceiving buyers. The Prophet PBUH strictly forbade this practice, as in his words:¹⁶

مَنْ غَشَّائَنَا فَلَيْسَ مِنَّا

Meaning: "Whoever deceives us, he is not of our group." (HR. Muslim)

This hadith shows that fraud in economic transactions, especially in the distribution of public goods that concern the lives of the people, is not just a personal sin but a betrayal of prophetic principles that prioritize honesty and transparency. The abuse of office in Sharia economic law is not only seen from the impact of the micro-economy, but also from the systemic damage caused to social stability and the value of justice. When the institutional structure of the state is used to facilitate fraud, there is a moral decay (*al-inḥirāf al-akhlāqī*) in the bureaucracy that jeopardizes the legitimacy of public institutions. Within the framework of *maqāṣid al-shari'ah*, such actions not only damage *ḥifẓ al-māl* (protection of property) but also weaken *ḥifẓ al-naḥs* (protection of life), because the use of counterfeit fuel can trigger accidents, engine damage, and even endanger the lives of consumers.¹⁷

Strengthening regulations and law enforcement alone will not be effective without being accompanied by an ethical approach based on spirituality. Sharia economic law requires the reconstruction of an institutional culture that places the value of trust as the main principle of public office. The existence of SOEs should not be positioned as a business entity that is free from value, but must be an extension of the state in realizing *al-'adālah al-iqtisādiyyah* (economic justice), which aims to maintain a balance between economic efficiency and equitable distribution of benefits for the *ummah*.

The urgency of applying Sharia principles in SOE governance is inevitable in responding to various cases of irregularities that harm the community. Strengthening the ethics of the office, the establishment of a value control system, and institutional culture reform must be carried out in parallel with a firm and fair positive legal system. The synergy between

¹⁶ M. Quraish Shihab, *Wawasan Al-Qur'an: Tafsir Maudhu'i atas Pelbagai Persoalan Umat*, Cet. 16 (Jakarta: Lentera Hati, 2018). 188.

¹⁷ Andi Hamzah, *Asas-Asas Hukum Pidana* (Jakarta: Rineka Cipta, 2021). 90.

normative and spiritual approaches is the key to realizing fair, clean, and dignified state wealth governance in accordance with sharia and constitutional ideals.

Conclusion

The results of this study found that the abuse of office authority in the structure of State-Owned Enterprises (SOEs), especially in the case of Pertamina misappropriation, is a form of serious deviation from the principles of public responsibility and the morality of office. This act reflects non-compliance with the principles of *al-amānah* and *al-'adālah* in shari'a economic law, as it violates the basic purpose of managing state wealth for the public good. These actions have damaged the structure of social trust, created potential material and immaterial losses for society, and denied the ethical and spiritual values inherent in the function of positions in Islam. The findings of the study show that fuel misappropriation is not only a violation of positive law, but is also a form of *tadlīs*, *gharar*, and *khiyānah*, all of which are prohibited in the Islamic transaction system. This practice systemically creates a façade in the country's economic distribution order and has implications for the weakening of the principles of distributive justice and transparency in public services. In addition, the weak supervision mechanism and the low integrity of some SOE officials also aggravated the structural irregularities. This research also shows that the perspective of sharia economic law offers normative and structural solutions in dealing with abuse of office, through the enforcement of the values of *maqāṣid al-syarī'ah*, the revitalization of the concept of *hisbah*, and the strengthening of the ethical culture and spirituality of the position. These concepts can be used as a framework in shaping the country's institutional governance that is not only legal-formal, but also based on holistic divine values. Thus, this study has answered the formulation of the problems raised in the introduction and confirms that the application of Sharia economic law values is very relevant to reorganize the system of supervision, decision-making, and the implementation of public functions in the body of SOEs. In the long run, the application of these principles not only corrects irregularities, but also has the potential to build a fair, sustainable economic system, dan berlandaskan pada nilai-nilai syari'ah yang universal.

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Conflict of Interest

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