

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 analyzes 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, drawing on 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*, *khiyārah*, 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 Syari'ah. 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'amalah, 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. The authority that should be used for public service is actually used to exploit state resources for personal or specific group interests. The legitimacy of SOEs as state-owned business entities with social and economic functions loses its core value when there is a systemic 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 Pertamina officials misappropriating Pertamina 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: fuel distribution that fails to meet quality standards, violates consumer rights, and undermines the credibility of public services. This action reflects the exploitation of power entrusted by the state

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>.

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) in the Indonesian Journal of Law and Economics shows that integrating religious ethical values into supervisory mechanisms has not yet become a 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 'ammah* 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 articulates the principle of moral responsibility in exercising power, without tolerance for acts of treason, even from those who betray. This value is the central pillar of the Sharia economic legal system, which places honesty, justice, and *hisbah* as inseparable parts of governance and public institutions.

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

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

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.

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 violation of the integrity of office, classified under administrative law as an act of maladministration —irregularities in governance that are detrimental to the broader 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.⁸ In the context of SOE positions, any abuse of authority for personal gain violates the mandate (*al-amānah*) and 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 Beekun, Rafik Issa, *Business Ethics in Islam*, (Yogyakarta: Mitra Pustaka, 2001), pp. 43–47.

Method

This study uses a qualitative descriptive method to deeply understand the practice of abuse of office authority within the scope of State-Owned Enterprises (SOEs), especially in the Pertamina misappropriation case, 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 include primary and secondary data. Primary data were obtained through in-depth interviews with resource persons, including Islamic law academics, legal practitioners, and community leaders, who understand the context of SOE management and sharia economic law. Secondary data are obtained from official government documents, reliable news sources, internal audit reports, and scientific literature, such as journals, books, and academic articles relevant to the research topic. Data collection techniques included 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 authority 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 present findings that are not only academically relevant but also applicable as a contribution to strengthening the 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 officials within Pertamina abusing their authority to embezzle 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 within SOEs reveals the relationship between institutional structural factors and individual motives driven by a profit orientation. Field data from interviews with legal

practitioners and academics reinforce the narrative that this kind of practice has gone beyond the realm of ethics and into the territory of violating sharia law, which is muharramāt (forbidden).⁹

The theory of abuse of power in the study of political science and administrative law holds that power that is not ethically and legally controlled is prone to functional distortions. This distortion manifests in decisions or actions that deviate from the principles of good governance, especially accountability and integrity. This theory explains that abuse of power is not always carried out openly and overtly but is often wrapped in legal-formal practices that appear legitimate but are rife with manipulation and procedural irregularities.

From the perspective of Islamic law, the practice is categorized as *ghulūl*, an act of embezzlement or betrayal of 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 betraying 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 through 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 indicates that the continuation of such deviant behavior will lead to the destruction of systemic morality and the loss of public trust in state institutions.¹⁰

The existing control mechanisms tend to focus on technical and procedural aspects, while the dimensions of spirituality and personal integrity have not been primary considerations 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 to the analysis of 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 of smuggling Pertamina violates at least three of the five principles, namely *ḥifẓ al-nafs* (because

⁹ 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>.

¹⁰ Zainal Arifin, *Introduction to Sharia Economic Law* (Bandung: Pustaka Setia, 2019).

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 abusing authority is left without strict sanctions under Sharia economic law, there will be a normalization of evil in the bureaucracy. This aligns with Diane Vaughan's theory of normalization of deviance, which holds that deviant behavior becomes habitual when the system repeatedly fails to identify and act on it. 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.¹¹

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: law enforcement is not sufficient based solely on positive rules; it must be accompanied by moral and spiritual guidance based on *shari'ah*, so that supervision of the position is comprehensive, not only external but also internal, through 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 established standard operating procedures (SOPs) and constitutes an explicit act of *khiyānah al-amānah*, or betrayal of the public trust.

This act of smuggling has a direct impact on public confidence in SOEs' performance 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), as people do not receive 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 values. The descriptive function of this theory is clearly evident in the internal conditions of SOEs, which create opportunities for perpetrators to exploit supervisory gaps and weak

¹¹ Sri Suwitri, *Public Policy Management* (Semarang: Diponegoro University Press, 2016). 88.

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 wealth inequality, 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 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.¹²

This research shows that the internal supervisory mechanism in SOEs, especially in the energy sector, is not entirely based on Islamic spiritual and moral values. The focus is still too heavily on achieving production targets and cost efficiency, without balancing this 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 sustainability of this practice is very worrying. If structural and cultural reforms are not carried out immediately within SOEs, the abuse of power will become ingrained as an organizational culture difficult to eradicate. Diane Vaughan's theory of normalization of deviance aptly describes this phenomenon: deviations that persist without correction will be considered normal 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:

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)

¹² Achmad Rofiq, *Islamic Law in Indonesia* (Jakarta: PT RajaGrafindo Persada, 2015). 51.

This hadith underscores that the office is accountable not only to humans but also to 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 primary goal of the shari'ah itself. The dimension of Sharia economic law analyzed in this case does not merely assess embezzlement as an administrative violation but also raises it as part of the structural damage to the principle of distributive justice (*al-'adl al-iqtisadī*). Violations of the quality of fuel distribution resulting from the abuse of official authority have created a form of inequality (*ẓulm iqtisādī*) with wide-ranging impacts on society. It is not only material losses suffered by consumers, but also the betrayal of the social contract and the nation's moral values, as contained in the constitutional mandate to manage state wealth for the benefit of the people.¹³

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 particular group by manipulating strategic commodities, such as fuel, is not only a violation of positive law but also a form of *fasād* in the shari'ah sense—a systemic damage that destroys the social justice order. This verse provides legitimacy for treating all actions that damage the socio-economic order of life, including the misuse of fuel distribution, as forms of disobedience that must be eradicated. This verse also serves as a warning: the damage left will have a broader impact on the nation's moral fabric and on the weakening of the legitimacy of state institutions in the eyes of the people. In the context of developing the national sharia economic legal system, this case is an important lesson on the urgency of integrating sharia values into the governance of state institutions. Law enforcement alone is not enough; it must be accompanied by institutional moral education, bureaucratic cultural reform, and the establishment of a supervisory system grounded in Islamic spirituality. The *hisbah* system, as a public oversight institution within the treasures of *fiqh siyasah*, needs to be transformed into a contemporary institutional model with the authority, independence, and legitimacy to crack down on any deviation from the principle of office trust.

Thus, the abuse of authority in the Pertamina Oplosan case is not just a technical or ordinary criminal violation, but part of a significant 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 that positions people as a 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 Oplosan Pertamina Case

Public wealth governance in the modern state system requires a fair distribution, accountability, and transparency mechanism in accordance with constitutional mandates. In

¹³ Muhammad, *Islamic Business Ethics: Concepts and Applications in the Contemporary Business World* (Jakarta: Kencana, 2019). 83.

the Indonesian context, State-Owned Enterprises (SOEs) hold a strategic position as state instruments for 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 Pertamina scam, this reality reflects a structural moral crisis and 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.¹⁴

The act of fuel misappropriation carried out by individuals within the SOE structure constitutes a form of fasād (damage) that is not only individual but also 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 extends 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 muhtasib 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 Pertamina embezzlement case violates the principles of hisbah, as there is systemic fraud in the quality of products sold to the broader community without transparency.

This kind of act violates the principle of prohibition of gharar in economic transactions. Gharar refers to uncertainty, ambiguity, and fraud that render 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 lack complete information about the purpose 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-Tālibin*, stated that the validity of the contract depends on the clarity of the object and the absence of fraud or concealment of defects in the goods.

¹⁴ 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>.

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:¹⁵

مَنْ غَشَّنَا 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 affect people's lives, is not merely 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 in its impact on the micro-economy, but also in the systemic damage it causes to social stability and the value of justice. When the institutional structure of the state is used to facilitate fraud, there is moral decay (*al-inḥirāf al-akhlāqī*) within the bureaucracy, jeopardizing the legitimacy of public institutions. Within the framework of *maqāṣid al-sharī'ah*, such actions not only damage *ḥifẓ al-māl* (protection of property) but also weaken *ḥifẓ al-nafs* (protection of life), because the use of counterfeit fuel can trigger accidents, engine damage, and even endanger the lives of consumers.¹⁶

Strengthening regulations and law enforcement alone will not be effective without an ethical approach grounded in spirituality. Sharia economic law requires the reconstruction of an institutional culture that makes trust the primary principle of public office. The existence of SOEs should not be presented as a business entity free of value, but rather as 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, establishing a value control system, and reforming institutional culture must be carried out in parallel with a firm and fair legal system. The synergy between normative and spiritual approaches is the key to realizing fair, clean, and dignified state wealth governance in accordance with sharia and constitutional ideals.

Conclusion

This study found that the abuse of office authority within the structure of State-Owned Enterprises (SOEs), especially in the Pertamina misappropriation case, constitutes a 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.

¹⁵ M. Quraish Shihab, *Wawasan Al-Qur'an: Tafsir Maudhu'i atas Pelbagai Persoalan Umat*, Cet. 16 (Jakarta: Lentera Hati, 2018). 188.

¹⁶ Andi Hamzah, *Asas-Asas Hukum Pidana* (Jakarta: Rineka Cipta, 2021). 90.

The study's findings show that fuel misappropriation is not only a violation of positive law but 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 supervisory mechanism and the low integrity of some SOE officials further aggravated structural irregularities. This research also shows that the perspective of sharia economic law offers normative and structural solutions to the 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 serve as a framework for shaping the country's institutional governance that is not only legal-formal but also grounded in holistic divine values. Thus, this study has addressed the problems formulated in the introduction and confirms that the application of Sharia economic law values is highly relevant for reorganizing the systems of supervision, decision-making, and the implementation of public functions within 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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Author Contribution

This article is the result of collaborative academic work between Lia Yuliana and Antoni Julian. Lia Yuliana played a central role in conceptualizing the research framework and determining the methodological approach used in the study. She was responsible for conducting an extensive literature review, collecting relevant data, and performing the primary analysis that underpins this research. In addition, Lia Yuliana drafted the initial version of the manuscript, ensuring that the research findings were clearly articulated and aligned with the study objectives. Meanwhile, Antoni Julian provided critical input to strengthen the methodological aspects and to validate the interpretation of the research results. His involvement was essential in refining the academic structure and ensuring that the arguments presented were coherent and scientifically sound. Both authors actively engaged in the revision process to improve the manuscript's quality, including editing, proofreading, and harmonizing the academic writing style. They jointly reviewed the final version of the article before

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submission and declared that all contributions were made in accordance with academic integrity and without conflict of interest. Both authors have read and approved the final manuscript.

Conflict of Interest

The author declares that this scientific article was written and published free from any form of conflict of interest. There are no financial, academic, institutional, or personal interests that could be perceived as influencing the research process, data analysis, or interpretation of results. All stages of this study—from data collection to publication—were carried out independently, objectively, and in accordance with academic integrity. Therefore, the author affirms that the findings presented in this article accurately reflect the research outcomes, without external pressure or bias from any party involved.

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