Jurnal Ekonomi Syariah Teori dan Terapan p-ISSN: 2407-1935, e-ISSN: 2502-1508. Vol. 11 No. 2, Mei 2024: 244-253.; DOI: 10.20473/vol11iss20242pp244-253

Determinants of Islamic Human Development Index: Evidence from OIC Developing Countries

Faktor-faktor Penentu Indeks Pembangunan Manusia Islam: Bukti dari Negara-Negara Berkembang OKI

Fasiha , Sukran

Sharia Economics, Faculty of Islamic Economics and Business, IAIN Palopo, Palopo, Indonesia Islamic Economics, Faculty of Economics and Business, Universitas Airlangga, Surabaya, Indonesia fasiha@iainpalopo.ac.id, sukran-2022@feb.unair.ac.id

ABSTRACT

The purpose of this study is to assess how government spending and governance relate to the Islamic Human Development Index (IHDI) in developing countries that are members of the Organization of Islamic Cooperation (OIC). Panel data regression is used in this work to mix cross-sectional and time series data from 2011 to 2020. The best panel data model for this investigation was determined to be the Random Effect Model (REM). The study's findings demonstrate that the Islamic Human Development Index (IHDI) is significantly benefited by both government spending and good governance. Hence, efficient government spending and sound administration are crucial for all nations, even the emerging nations of the Organization of Islamic Cooperation. Partially, the variable of government governance is only the rule of law which has a significant positive effect on the Islamic Human Development Index (IHDI). This indicates that the application of a good and effective rule of law will enhance human development which may have implications for improving a country's economy.

Keywords: Government Spending, Islamic Human Development Index.

ABSTRAK

Tujuan dari penelitian ini adalah untuk menilai bagaimana pengeluaran pemerintah dan tata kelola pemerintahan berpengaruh terhadap Islamic Human Development Index (IHDI) di negara-negara berkembang yang tergabung dalam Organisasi Kerjasama Islam (OKI). Regresi data panel digunakan dalam penelitian ini untuk menggabungkan data cross-sectional dan data time series dari tahun 2011 hingga 2020. Model data panel terbaik untuk penelitian ini ditentukan sebagai Random Effect Model (REM). Temuan studi ini menunjukkan bahwa Islamic Human Development Index (IHDI) secara signifikan dipengaruhi oleh pengeluaran pemerintah dan tata kelola pemerintahan yang baik. Oleh karena itu, pengeluaran pemerintah yang efisien dan administrasi yang baik sangat penting bagi semua negara, bahkan bagi negara-negara yang baru saja bergabung dalam Organisasi Kerja Sama Islam (OKI). Secara parsial variabel tata kelola pemerintah hanya aturan hukum yang berpengaruh positif signifikan terhadap Islamic Human Depelovment Index (IHDI). Hal ini mengindikasikan bahwa penerapan aturan hukum yang baik dan efektif akan meningkatkan pembangunan manusia yang dapat berimplikasi pada peningkatan ekonomi suatu negara.

Kata Kunci: Tata Kelola Pemerintah, Pengeluaran Pemerintah, Islamic Human Depelovment Index.

Article History

Received: 26-03-2024 Revised: 09-10-2025 Accepted: 09-10-2025 Published: 13-10-2025

*)Corresponding Author: Sukran

Open access under Creative Commons Attribution-Non Commercial-Share A like 4.0 International License (CC-BY-NC-SA)

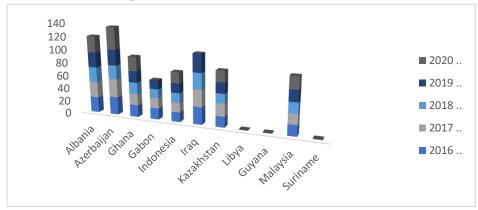
I. INTRODUCTION

The Human Development Index (HDI) is the main indicator used to assess the progress of a country in several areas, including health, education, and living standards. HDI can determine whether government policies and programs have improved people's welfare and living standards. To achieve successful economic and human development, especially among developing countries, it is crucial to have good governance (Turner, 2011). This is reinforced by research (Samarasinghe, 2018a), that governance has a long-term influence on economic growth, development, and human security.

In general, governance has a significant role in a country, such as in infrastructure development, maintaining economic stability, improving the education system, ensuring fairness in the legal system, improving public health, protecting the environment, and creating a conducive business environment (Samarasinghe, 2018). Such governance is a necessity that must be maximized for every country.

In addition to good governance, government spending is critical to the progress of any country. Government spending on human development is driven by the desire to raise people's security and level of living (Mongan, 2019). The government must set aside funds for programs in the areas of health, education, and poverty reduction to further human development. For example, the budget can be allocated to improve access and quality of health services, education infrastructure development, and social programs aimed at reducing poverty. It is anticipated that government spending on human development would improve societal well-being generally and contribute to the achievement of more inclusive and long-term national development objectives.

The following chart shows the pattern of government spending in the developing member countries of the Organization of Islamic Cooperation (OIC) from 2016 to 2020:



Source: World Bank, 2023

Figure 1. Government Expenditure Data of OIC Developing Countries 2016-2020

Based on the statistics shown above, it is clear that the government spending of each Organization of Islamic Cooperation (OIC) member country has been growing year on year. This shows how governments are promoting more growth and fortifying industries like infrastructure, healthcare, education, and other public services.

The enhancement of human development and quality of life might be indirectly impacted by more government spending on the public sector. As a result, government expenditure has a big impact on development. The study (Haque & Khan, 2019), demonstrates that government spending plays a significant influence in enhancing human development.

Human development is measured using the principles of the Human Development Index (HDI), which takes into factors such as standard of living, health, and education (United Nations Development Programme, 1990). However, the concept is not entirely sufficient to assess human progress from an Islamic standpoint. It is argued that Islamic values are not the foundation of the theory used to calculate the Human Development Index (HDI) (Herianingrum et al., 2019). Therefore, Islamic economists developed the concept of calculating human welfare based on Sharia principles, namely the Islamic Human Development Index. Although the IHDI assesses human quality based on spirituality in addition to material attributes, it is seen to be a more comprehensive measure of human development. In the Islamic Human Development Index (IHDI), there are several dimensions used to measure development, including the maintenance of religion, soul, intellect, the role of the next generation, and material/property welfare (Rama & Yusuf, 2019).

Based on the explanation above, this study considers that using IHDI to improve human welfare is more comprehensive than using the HDI. Therefore, in developing countries that are members of the Organization of Islamic Cooperation (OIC), government spending and governance are very significant and important factors in determining the degree of human welfare in the framework of maqashid sharia. OIC emerging nations frequently struggle to achieve sustained public welfare based on Islamic teachings.

The Islamic Human Development Index (IHDI) will be used in the study to illustrate the importance of governance and government spending. This study's primary goal is to find out how governance and government spending impact human development in developing nations that are members of the Organization of Islamic Cooperation (OIC). This analysis uses panel data from 2011 to 2020. The OIC countries were selected with the understanding that their values are derived from Islam, which prohibits the misuse of authority or resources for personal gain. The World Bank approach is used to classify the countries on the OIC's list of developing states. There hasn't been any previous research on the relationship between governance and the Islamic Human Development Index.

II. LITERATURE REVIEW

Islamic Human Development Index (IHDI)

Moral, spiritual, and material progress are just a few of the many facets that make up the multifaceted process that is human development (Rama & Yusuf, 2019). However, the present human development index only evaluates material achievement; it does not account for the moral and spiritual aspects that contribute to progress. The objective of socioeconomic growth in Islam should not be attained by dividing these factors. Therefore, development for humans is viewed from every angle rather than just one. Human well-being is achieved when material requirements are satisfied, but it also includes spiritual and other non-material needs (S., 2014).

Imam Al-Syatibi cited by (Herianingrum et al., 2019), there are five aspects of meeting fundamental human requirements that are collectively known as *maqashid sharia*. The Islamic Human Development Index (IHDI) has the following dimensions: preservation of religion (*hifdzu Ad-Din*), preservation of the soul (*hifdzu An-Nafs*), preservation of intellect (*hifdzu Al-Aql*), preservation of descent (*hifdzu An-Nasl*), and preservation of property (*hifdzu Al-Maal*).

The well-being of mankind is seen as the primary goal of growth in Islamic beliefs. As earth's leaders, humans must oversee the resources provided for the benefit of all people (Rama & Yusuf, 2019). To accomplish *falah*, the IHDI assesses the degree of human well-being from an Islamic perspective using *maqashid sharia*. This allows people to enjoy prosperous lives both here in the World and in the hereafter.

Based on research from (Widiastuti et al., 2022) each dimension of the IHDI variable is represented by each indicator. *Ad-Din* dimension with moral indicators, *An-Nafs* dimension with life expectancy indicators, *Al-Aql* dimension with access to educational institutions indicators, *An-Nasl* dimension with mortality rate indicators, and *Al-Maal* indicator with wealth ownership indicators.

Indexing the indicators for every dimension is the goal of the IHDI development stage. First, apply the lowest and maximum value techniques to build this index. These parameters are configured to translate variously measured indicators into an index between 0 and 1. The formula that is employed is as follows:

Indicator index = (NA - NMin) / (NMax - NMin)

The indicator index is then calculated, and the next step is to add up each indicator index to get the IHDI. We can use the formula below:

IHDI = (20%*index DIN) + (20%*index NAFS) + (20%*index AQL) + (20%*index NASL) + (20%*index MAL)

Governance

Good governance is currently being taken into consideration by donors and international financial associations when providing development aid to less wealthy and developing countries (Samarasinghe, 2018). In addition to being crucial for development, effective governance also plays a major role in a nation's ability to allocate resources effectively to promote growth in the economy and lower poverty.

A wide notion, good governance has been defined in several ways. According to several definitions, governance has four aspects, six, or eight. However, six measures of governance "political stability, voice and accountability, the efficacy of government, quality of regulation, rule of law, and

corruption control" have been characterized by (Justus & Uma, 2016; Samarasinghe, 2018), and are used in this study. Several hypotheses may be established in this investigation based on prior findings, including the following ones:

 H_1 There is an influence between voice and accountability on the Islamic Human Development Index in OIC developing countries.

H₂ There is an influence between political stability on the Islamic Human Development Index in OIC developing countries.

H₃ There is an influence between government effectiveness on the Islamic Human Development Index in OIC developing countries.

H₄ There is an influence between regulatory quality on the Islamic Human Development Index in OIC developing countries.

H₅ There is an influence between the rule of law on the Islamic Human Development Index in OIC developing countries.

H₆ There is an influence between corruption control and the Islamic Human Development Index in OIC developing countries.

Government Spending

Government spending refers to government efforts and programs that aim to meet the needs and improve the welfare of the community (Pratama & Utama, 2019). Government spending boosts the economy by raising the standard of human development, according to a study (Nugroho, 2016).

The government is spending funds on social issues, such as providing the impoverished with health insurance and education subsidies. Along with the amount of government spending, the greater the opportunity given to the community to improve their living conditions (Herianingrum et al., 2019). (Nugroho, 2016) noted that the government has made various investments, such as in education and health to improve the quality of human resources. The measures utilized in this study (*World Bank*, 2023) to raise spending by the government are spending on infrastructure, health care, and education. Based on these findings, the hypotheses that can be developed are:

H₇ There is an influence between government spending on human development in OIC developing countries.

III. RESEARCH METHODS

Research Design

In this investigation, quantitative methodologies were employed. This is being done to look into how government spending and governance affect the Islamic Human Development Index (IHDI). Panel data, a hybrid of cross-sectional and time series data, is used in this study. Secondary data from the World Bank, Legatum Prosperity Index (LPI), Worldwide Governance Indicators (WGI), and World Development Indicators (WDI) will be used in this analysis. The secondary data were obtained from six developing countries categorized as upper-middle-income countries in the OIC, namely Algeria, Albania, Azerbaijan, Gabon, Guyana, Indonesia, Iraq, Libya, Malaysia, Lebanon, Kazakhstan, and Suriname. The period of data collection is from 2011 to 2020. This sample selection was carried out with the consideration that the country is a member of the Organization of Islamic Cooperation (OIC), the country is a developing country (upper middle-income country) based on the provisions of the World Bank in 2021 and has data availability on all variables included in this study.

Research Variables

Table 1. Research Variables

Sourc	e		Variable	Dimension	Indicator	Data	Data Source
(Widiastuti	et	al.,	Islamic Human	Ad-Din	Moral	Crime	LPI
2022)			Development Index (IHDI)	Nafs	Life Expectancy	Life Expectancy at Age 60	Word Bank
				Aql	Access to educational institutions	Population	LPI
				Nasl	Death	Infant Mortality	Word Bank
				Mal	Wealth Ownership	GDP per Capita	Word Bank

Source	Variable	Dimension	Indicator	Data	Data Source
Samarasinghe, 2018	Tata Kelola Pemerintah	-	Voice and Accountability	-	WGI
	T Cincilitati	-	Political Stability	-	WGI
		-	Government Effectiveness	-	WGI
		-	Quality of Regulation	-	WGI
		-	Rule of Law	-	WGI
		-	Control of Corruption	-	WGI
(World Bank, 2023)	Government Spending	-	-	Government Spending (% GDP)	WDI

Data Analysis

In this study, the Random Effect Model (REM) analysis technique was used. The following is the model equation used:

 $IHDI_{it} = \beta 0 + \beta 1 VA_{it} + \beta 2 PS_{it} + \beta 3 GE_{it} + \beta 4 RQ_{it} + \beta 5 RL_{it} + \beta 6 CC_{it} + \beta 7 GS_{it} + \epsilon_{it}$

Dimana:

IHDI: Islamic Human Development Index

VA : Voice and Accountability

PS : Political Stability

GE: Government Effectiveness

RQ : Quality of Regulation

RL: Rule of Law

CC : Control of Corruption GS : Government Spending

β 0 : Coefficient of Interest

β1-β7 : Coefficients regression variable exogenous

ε : error term / disturbing variable

i : Indication of cross-section data, 12 OIC developing countries (upper middle-income countries)

countries)

t : indication of time series data, period 2011-2020

IV. RESULTS AND DISCUSSION

Panel Data Model Selection Test

Two tests that are used to identify a suitable panel data model for utilization are the Chow test and the Hausman test. The fixed effect model and the common effect model are examined using the Chow test to see which is better. The Chow test results are shown in the table below:

Effects Test	Statistic	d.f.	Prob.
Cross-section F Cross-section Chi-square	200.225970	(11,100)	0.0000
	373.252349	11	0.0000

Figure 2. Chow test

The probability value of 0.000 in the table above is less than 0.05 (0.000 < 0.05), indicating that the fixed effect model is the most acceptable model to adopt.

In addition, the Hausman test is used to identify which of the fixed effect and random effect models is the most ideal model. The test results are displayed in the following table of the Hausman test:

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	8.829259	7	0.2651

Figure 3. Hausman Test

The probability value of 0.265 in the preceding table is more than 0.05 (0.265 > 0.05), indicating that the random effect model is the most acceptable model to adopt. These two tests indicate that the random effect model is the most suitable model for this investigation.

Classical Assumption Test

1. Multicollinearity Test

This test is conducted to evaluate the relationship between exogenous variables. The multicollinearity test findings, which demonstrate the degree of correlation between various variables, are as follows.

	Gov	GS	
Gov	1.000000	0.171493	
GS	0.171493	1.000000	

Figure 4. Multicollinearity Test

The multicollinearity test yielded a score of 1.171 < 0.85 for both government spending (GS) and governance (Gov). Thus, it can be claimed that multicollinearity does not present any symptoms.

2. Heteroscedasticity Test

This test determines if there is an inequality of variance from observation in the regression model. The findings of the heteroscedasticity test are as follows:

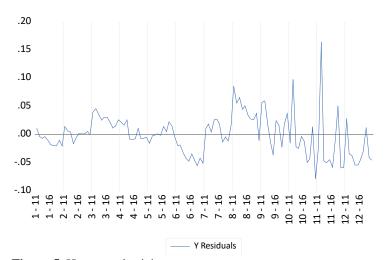


Figure 5. Heteroscedasticity test

From the residual graph above, it can be seen that it does not cross the boundaries (500 and -500). Thus, it can be claimed that heteroscedasticity symptoms do not exist.

Hypothesis Test

R-squared	0.283018	Mean dependent var	0.161534
Adjusted R-squared	0.238206	S.D. dependent var	0.033463
S.E. of regression	0.029207	Sum squared resid	0.095540
F-statistic	6.315752	Durbin-Watson stat	1.891357
Prob(F-statistic)	0.000003		

Figure 6. Simultaneous Significance Test

Figure 5's R-Square value of 0.238 indicates that the factors related to government spending and governance account for 23.8% of the Islamic Human Development Index (IHDI), with other exogenous variables not included in this study accounting for the remaining 76.2%.

Furthermore, the findings of the simultaneous testing in Table 5 indicate that there is a relationship between government expenditure and governance factors and the Islamic Human Development Index (IHDI), with the probability value (F-Statistic) of 0.000 being less than $\alpha=0.05$. According to research by (Chaudhary, 2019, 2020; Hashem, 2019; Keser & Gökmen, 2018) a nation with stronger governance practices and performance would also have a higher degree of human development. Research from Africa (Asongu & Diop, 2021) further supports this perspective. The findings demonstrate that good governance makes a big difference. This implies that human development may be enhanced by African states. Consequently, human growth in any nation, particularly emerging nations that are members of the Organization of Islamic Cooperation (OIC), greatly depends on the effectiveness of government governance.

Furthermore, other research conducted by (Linhartova, 2021) shows that the relationship between public expenditure and human development has both positive and negative impacts. According to him, a proportional increase in spending can increase human development. Looking at previous studies, government policies must use quality revenue budgets in the public sector, especially those that lead to human development for the progress of a country. Research from (Herianingrum et al., 2019), The Islamic Human Development Index (IHDI) is positively and significantly impacted by government investment in the health and education sectors. These findings suggest that raising government spending on health and education will enhance the standard of human development.

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.500606	0.014168	35.33458	0.0000
X1	-0.007802	0.013116	-0.594808	0.5532
X2	0.006663	0.009554	0.697396	0.4870
X3	-0.022869	0.018121	-1.262001	0.2096
X4	0.022231	0.019387	1.146673	0.2540
X5	0.081861	0.028314	2.891127	0.0046
X6	-0.021425	0.022491	-0.952603	0.3428
X7	-0.001401	0.000572	-2.450425	0.0158

Table 7. Partial Significance Test

The aforementioned test produced probability values of 0.553 for voice and accountability, 0.487 for political stability, 0.209 for government effectiveness, 0.254 for regulatory quality, 0.004 for rule of law, and 0.342 for controlling corruption. Based on these findings, it can be claimed that the only governance characteristic that significantly improves the Islamic Human Development Index (IHDI) is the rule of law. These results suggest that the application of the rule of law has a beneficial impact on human development. This demonstrates how the OIC's emerging nations' strong legal systems and their efficient application will contribute to the advancement of human development.

The Islamic Human Development Index (IHDI) is unaffected by other characteristics, such as voice and accountability, political stability, government efficacy, regulatory quality, and corruption control. Although this study has no effect, it does not mean that this indicator is irrelevant in the context of good governance. Because good governance requires a comprehensive framework of various factors such as social, economic, and political conditions within a country. These factors can still play an important role in creating a stable, transparent, and accountable environment in OIC developing countries, which in turn can contribute to sustainable human development.

Despite their importance, implementation of these dimensions can face challenges in developing countries. Factors such as lack of administrative capacity, corruption, political uncertainty, and power imbalances can affect the effective implementation of these variables. Even if good policies have been formulated, a lack of effective implementation can hamper their effect on human development.

Table 6 shows the probability result for the government expenditure variable (X7) of 0.015 is smaller than 0.05 (0.015 < 0.05). Thus, it may be said that the Islamic Human Development Index (IHDI) is significantly improved by government spending. These results are in line with studies showing that government spending has an impact on human development (A. et al., 2023; Chugunov et al., 2022; Ruzima & Veerachamy, 2023; Sukran et al., 2023), and studies showing that government spending can both lower poverty and enhance human development (Masduki et al., 2022).

Comparable studies by (Feng et al., 2022) show that public investment in renewable energy and human resources promotes growth and a successful green economy. Additionally, different research (Nundoochan, 2021) found that public healthcare investment benefits the poor, which affects sustainable

Fasiha & Sukran/Jurnal Ekonomi Syariah Teori dan Terapan Vol. 11 No. 2, Mei 2024: 244-253

development. Consequently, these results underline the significance of high-quality public expenditure, emphasizing human development through responsible, efficient, and effective spending, and adhering to Islamic legal norms.

A major issue for OIC developing countries is human development. Although the OIC includes countries with varying levels of development, many of its countries, including developing countries, still experience serious problems in improving human development such as poverty, unemployment, education, and so on. Therefore, good governance and effective government spending are important for every country, especially those that are still categorized as developing countries. This aims to improve development, especially for human welfare.

V. CONCLUSION

Based on the study's findings, the Islamic Human Development Index (IHDI) is significantly influenced by variables related to government spending and governance, which accounts for the majority of the index's fluctuation. These outcomes are in line with earlier research that emphasizes the value of sound governance practices and performance in promoting human development. Notably, the evidence demonstrates that human growth is significantly enhanced by the establishment of a strong legal system. On the other hand, IHDI is not significantly impacted by other elements including voice and accountability, political stability, government efficacy, regulatory quality, and corruption control. Nonetheless, the importance of these variables in creating a stable and accountable environment in OIC developing countries should not be overlooked. Effective policy implementation faces challenges, including lack of administrative capacity, corruption, political uncertainty, and power imbalances. However, government spending is shown to have a significant impact on human development, with increased public spending, especially in the education and health sectors can contribute to an increase in IHDI. The findings support the importance of quality, effective, and Shari'ah-compliant government spending to promote sustainable human development in developing countries, especially those in the Organization of Islamic Cooperation (OIC).

AUTHOR CONTRIBUTIONS

Conceptualization, methodology, software, validation, formal analysis, resources, data curation, writing - original draft preparation, writing - review and editing: S. Supervision: F.

FUNDING

This research received no external funding

INFORMED CONSENT STATEMENT

Not applicable (The studies not involving humans)

DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author [S].

CONFLICTS OF INTEREST

The authors declare no conflicts of interest.

ACKNOWLEDGEMENT

We want to express our gratitude to everyone for their suggestions and assistance during the investigation. Their assistance was vital in helping us comprehend this subject and effectively complete the research.

REFERENCES

A., M., Alhassan, A. S., & Abdullahi, I. O. (2023). Effect of Disaggregated Government Expenditures on Human Development in Nigeria. *African Journal of Accounting and Financial Research*, 6(3),

- 1–21. https://doi.org/10.52589/ajafr-zfuvz5xw
- Asongu, S., & Diop, S. (2021). Human development and governance in Africa: do good fences make good neighbours? *SSRN Electronic Journal*, *August 2021*. https://doi.org/10.2139/ssrn.3901277
- Chaudhary, D. (2019). Prospect of Good Governance and Human Development. *Nepalese Journal of Development and Rural Studies*, *16*, 1–8. https://doi.org/10.3126/njdrs.v16i0.31530
- Chaudhary, D. (2020). Prospect of Good Governance and Human Development in Nepal. *Open Journal of Political Science*, 10(02), 135–147. doi:10.4236/ojps.2020.102010
- Chugunov, I., Makohon, V., Kaneva, T., & Adamenko, I. (2022). Influence of financial support of human capital development on economic growth. *Problems and Perspectives in Management*, 20(2), 269–280. doi:10.21511/ppm.20(2).2022.22
- Feng, H., Liu, Z., Wu, J., Iqbal, W., Ahmad, W., & Marie, M. (2022). Nexus between Government spending's and Green Economic performance: Role of green finance and structure effect. *Environmental Technology and Innovation*, 27, 102461. doi:10.1016/j.eti.2022.102461
- Haque, M. I., & Khan, M. R. (2019). Role of Oil Production and Government Expenditure in Improving Human Development Index: Evidence from Saudi Arabia. *International Journal of Energy Economics and Policy*, 9(2), 251–256. doi:10.32479/ijeep.7404
- Hashem, E. (2019). The Impact of Governance on Economic Growth and Human Development During Crisis in Middle East and North Africa. *International Journal of Economics and Finance*, 11(8), 61. doi:10.5539/ijef.v11n8p61
- Herianingrum, S., Muhammad Nafik, H., Fauzi, Q., Afifa, F. U., & Laila, N. (2019). The effect of government expenditure on islamic human development index. *Opcion*, *35*(88), 685–703.
- Justus, B., & Uma, A. D. (2016). Governance and Human Development in Gulu District: A Case Study of Gulu Municipality. *Open Journal of Business and Management*, 04(02), 361–375. doi:10.4236/ojbm.2016.42039
- Keser, A., & Gökmen, Y. (2018). Governance and Human Development: The Impacts of Governance Indicators on Human Development. *Journal of Public Administration and Governance*, 8(1), 26. doi:10.5296/jpag.v8i1.12336
- Linhartova, V. (2021). Analyzing the role of public expenditures in human development: Panel data analysis of EU-28 countries. *Montenegrin Journal of Economics*, 17(1), 85–96. doi:10.14254/1800-5845/2021.17-1.6
- Masduki, U., Rindayati, W., & Mulatsih, S. (2022). How can quality regional spending reduce poverty and improve human development index? *Journal of Asian Economics*, 82(June), 101515. doi:10.1016/j.asieco.2022.101515
- Mongan, J. J. S. (2019). Pengaruh pengeluaran pemerintah bidang pendidikan dan kesehatan terhadap indeks pembangunan manusia di Indonesia. *Indonesian Treasury Review Jurnal Perbendaharaan Keuangan Negara Dan Kebijakan Publik*, 4(2), 163–176. doi:10.33105/itrev.v4i2.122
- Nugroho, G. A. (2016). Analisis Pengaruh Pengeluaran Pemerintah terhadap Indonesian Treasury Review. *Indonesia Treasury Review*, *I*(1), 39–50.
- Nundoochan, A. (2021). Improving equity in the distribution and financing of health services in Mauritius, a small island state with deeply rooted welfare state standards. *BMJ Global Health*, 6(12), 1–11. doi:10.1136/bmjgh-2021-006757
- Pratama, N. R. N. S., & Utama, M. S. (2019). Pengaruh Pengeluaran Pemerintah Dan Investasi Terhadap Pertumbuhan Ekonomi Dan Tingkat Kemiskinan di Kabupaten/Kota Provinsi Bali. *E-Jurnal Ekonomi dan Bisnis Universitas Udayana*, 8 [7](2337–3067), 651–680.
- Rama, A., & Yusuf, B. (2019). Construction of Islamic human development index. *Journal of King Abdulaziz University, Islamic Economics*, 32(1), 43–64. doi:10.4197/Islec.32-1.3
- Ruzima, M., & Veerachamy, P. (2023). The impact of public spending in education and health on human development in India. *Journal of the Asia Pacific Economy*, 28(2), 390–403. doi:10.1080/13547860.2021.1952920
- S., A. B. (2014). Etika Konsumsi Dalam Perspektif Ekonomi Islam. *HUNAFA: Jurnal Studia Islamika*, 11(2), 347–370.
- Samarasinghe, T. (2018). Impact of Governance on Economic Growth. MPRA (Munich Personal RePEc Archive), 8(89834), 1–50.
- Sukran, Sulistya Rusgianto, & Fasiha. (2023). Analisis Pengaruh Pengeluaran Pemerintah terhadap Kualitas Sumber Daya Insani Perspektif Maqasyid Syariah: Bukti Empiris di Negara-Negara

Fasiha & Sukran/Jurnal Ekonomi Syariah Teori dan Terapan Vol. 11 No. 2, Mei 2024: 244-253

Berkembang OKI. 9(03), 3651–3660.

United Nations Development Programme. (1990). Retrieved https://www.undp.org/publications/human-development-report-1990

Widiastuti, T., Mawardi, I., Zulaikha, S., Herianingrum, S., Robani, A., Al Mustofa, M. U., & Atiya, N. (2022). The nexus between Islamic social finance, quality of human resource, governance, and poverty. *Heliyon*, 8(12), e11885. doi:10.1016/j.heliyon.2022.e11885

World Bank. (2023). Retrieved https://www.worldbank.org/en/home