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Zakat and Protestant Diakonia in Indonesia: A Comparative Study of Religious Welfare, Institutional Difference, and Interfaith Social Cooperation

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Abstract: This article compares zakat, an obligatory Islamic almsgiving institution, with diakonia, a Protestant Christian social practice, in Indonesia. The unit of comparison is therefore not "Islam versus Christianity" as comprehensive theological systems, nor zakat versus Christian tithing, but two religious welfare institutions examined through four dimensions: theological rationale, institutional organization, resource mechanism, and social function. The study employs qualitative comparative textual analysis of Qur'anic and biblical sources, contemporary theological scholarship, peer-reviewed studies of Islamic philanthropy and diaconal practice, and documented Indonesian cases. The revised analysis identifies a limited but analytically useful functional correspondence: both institutions translate religiously grounded obligations toward vulnerable people into organized forms of social support, yet they differ substantially in juridical status, eligibility, funding logic, and institutional accountability. The concept of divine stewardship is retained as a comparative heuristic rather than treated as an identical doctrine. Evidence from Indonesian interfaith initiatives further indicates that cooperation in humanitarian and civic action is possible without theological convergence, although the literature does not support claims that such cooperation is universally transformative. The article contributes a more symmetrical comparative framework that distinguishes convergence, non-equivalence, and practical complementarity.

Keywords: Zakat; diakonia; Islamic philanthropy; Protestant social practice; comparative theology

1. Introduction

Poverty and social vulnerability remain problems in which religious organizations participate not only as providers of material assistance but also as institutions that shape moral understandings of obligation, dignity, and responsibility. Faith-based organizations have long operated alongside states and civil-society organizations in welfare provision, particularly where public services are unevenly distributed (Heist & Cnaan, 2016; van der Merwe et al., 2009). Research on faith-based organizations also shows that religious welfare cannot be treated as a homogeneous sector because organizational forms, theological rationales, and relationships with public institutions vary across contexts (Glatzer et al., 2024; Manuel & Glatzer, 2019). In Indonesia, religious organizations have become significant actors in disaster response, poverty alleviation, education, and community development (Sakai, 2012). Islamic philanthropic institutions have expanded beyond short-term relief to productive, empowerment-oriented programs, while Christian organizations have increasingly articulated diaconal practice in relation to poverty, social exclusion, and community development (Herianingrum et al., 2024; Eurich & Swart, 2025). These developments make religious welfare an important field for comparative religious studies because institutions' social functions may overlap even when their theological premises remain distinct (Hughes & Siddiqui, 2024; Phiri, 2019).

The existing literature, however, remains substantially differentiated by disciplinary and confessional boundaries. Studies of zakat predominantly examine Islamic law, institutional governance, poverty reduction,

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distribution, and Islamic social finance (Ali & Hatta, 2014; Firmansyah, 2013; Herianingrum et al., 2024; Hasibuan et al., 2025). Recent bibliometric work confirms that zakat-and-poverty scholarship has developed rapidly, although its dominant themes still focus on implementation, effectiveness, management, and poverty alleviation rather than sustained comparison with Christian social practice (Wahyuni & Wulandari, 2024; Hasibuan et al., 2025). Scholarship on diakonia, by contrast, has developed within practical theology, ecumenical studies, social work, and religion-and-development research, with particular attention to the movement from charitable relief toward rights-based, community-based, and transformative practice (Dietrich et al., 2014; Öhlmann, 2023; Beukes & Beukes, 2023; Eurich & Swart, 2025). Indonesian studies similarly document transformative diakonia in Protestant settings such as HKBP, GPM, GKI, and GMIT (Siregar & Siagian, 2025; Lewankoru, 2024; Krimadi & Waimuri, 2023; Nulik & Koli, 2023). Comparative studies exist, including work comparing professional zakat and Protestant tithing, but the analytical unit often shifts between religious practices, funding instruments, and institutional forms (Ridwan, 2021). The problem is therefore not an absolute absence of comparison but the lack of a consistently delimited comparison between zakat and Protestant diakonia as welfare institutions.

The research gap addressed here is therefore as much methodological as substantive. A claim that the literature is simply "exclusive" or "compartmentalized" would be too broad because recent scholarship already engages Islamic philanthropy, Christian social practice, interreligious learning, and faith-based welfare in comparative or cross-disciplinary ways (Hughes & Siddiqui, 2024; Avcı, 2018; Heist & Cnaan, 2016). What remains insufficiently developed is a symmetrical framework for comparing zakat and Protestant diakonia without collapsing one into the other or treating theological similarity as proof of functional identity (Clooney, 2013; May, 2020). The present article therefore defines functional correspondence through four explicit dimensions: theological rationale, institutional organization, resource mechanism, and social function (Reingold et al., 2007; van der Merwe et al., 2009). The study asks three questions: how zakat and Protestant diakonia are normatively constructed; how their institutional and resource mechanisms are organized; and under what conditions their social functions can be considered comparable. The aim is not to establish superiority or sameness but to identify analytically defensible points of convergence and difference.

The central argument is that zakat and Protestant diakonia exhibit bounded functional correspondence rather than identical functional equivalence. Zakat is normatively constituted as an obligatory form of almsgiving with specified beneficiaries and legal parameters, while Protestant diakonia is constituted as a broad social practice whose concrete organization varies by church, denomination, and context (Qur'an 9:60; Dietrich et al., 2014; Phiri, 2019). The concept of divine stewardship is useful only as a comparative heuristic because both traditions can frame material resources in relation to divine accountability and social responsibility, but they do not articulate ownership, obligation, or institutional authority in identical ways (Khan et al., 2026; Eurich & Swart, 2025). Evidence on Indonesian faith-based organizations further suggests that cooperation can occur around humanitarian objectives without requiring theological convergence, although its outcomes depend on institutional trust, role clarity, and local power relations (Sakai, 2012; Ahromi, 2026). The article consequently advances a restrained thesis: religious difference does not preclude functional cooperation, but meaningful comparison requires preserving institutional asymmetries and avoiding claims that exceed the available evidence.

2. Literature Review

2.1 Islamic Philanthropy, Zakat, and Social Welfare

Contemporary scholarship increasingly treats zakat within the wider field of Muslim philanthropy while retaining its distinctive status as an obligatory practice. Hughes and Siddiqui (2024) show that the study of Muslim philanthropy encompasses zakat, sadaqa, waqf, volunteering, and other practices, but they caution against analytical categories that detach Muslim giving from its religious motivations. This distinction matters because zakat is not merely a donation made at individual discretion; its normative architecture includes obligation, qualifying wealth, beneficiaries, and rules of distribution (Ali & Hatta, 2014; Firmansyah, 2013). Islamic philanthropic practice has

nevertheless developed institutional forms that extend beyond beneficiaries' immediate consumption needs. Studies in Indonesia describe productive zakat, integrated Islamic social finance, and empowerment programs as mechanisms through which philanthropic resources can support livelihoods and reduce vulnerability (Iskandar et al., 2021; Herianingrum et al., 2024). The empirical literature also warns against assuming automatic welfare effects. Zakat management can be weakened by institutional fragmentation, low collection efficiency, governance problems, and poor coordination with broader social policy (Wahab et al., 2011; Gamon & Tagoranao, 2018). Thus, the literature supports a dual characterization of zakat: it is a legally and theologically specified obligation, yet its social consequences are mediated by institutions and implementation.

A second strand of scholarship concerns the ethical and theological foundations of Islamic philanthropy. Recent work identifies trusteeship or amanah, purification, reciprocity, and distributive justice as interconnected elements of the moral architecture of Islamic giving (Khan et al., 2026). This literature helps refine the original article's use of "divine stewardship" by demonstrating that Islamic responsibility for wealth cannot be translated into a generic anti-capitalist doctrine (Khan et al., 2026). Qur'anic discourse instead places ethical constraints on wealth, commands care for vulnerable groups, and rejects the reduction of social obligation to private generosity (Qur'an 2:267; 9:60; 59:7). Contemporary studies likewise show that the institutionalization of zakat can contribute to poverty reduction when collection and distribution are transparent and targeted (Herianingrum et al., 2024; Runtiningsih et al., 2026). At the same time, evidence from the Philippines demonstrates that institutional failure can prevent zakat from achieving intended poverty-reduction effects (Gamon & Tagoranao, 2018). The literature therefore supports a contextual rather than deterministic understanding: zakat contains a strong welfare orientation at the normative level, but welfare outcomes depend on institutional design, governance, targeting, and the surrounding social economy.

2.2 Diakonia and Protestant Christian Social Practice

Diakonia has developed into a broad field of Christian social practice rather than a single standardized welfare mechanism. Dietrich et al. (2014) describe a paradigm shift in which diakonia is increasingly understood as central to the church's nature and mission, with holistic attention to the physical, social, spiritual, and structural dimensions of human life. Ecumenical scholarship similarly treats diakonia as an imperative that connects church identity with service, justice, and public responsibility (Phiri, 2019). Recent global research emphasizes that diaconal organizations operate within diverse welfare regimes and respond to poverty through professional services, community development, rights-based interventions, and civil-society engagement (Öhlmann, 2023; Eurich & Swart, 2025). The Indonesian literature illustrates this plurality rather than a single Protestant model. Studies of HKBP, GPM, GKI, and GMIT describe different emphases, including economic empowerment, congregational development, disability inclusion, and contextual responses to poverty (Siregar & Siagian, 2025; Lewankoru, 2024; Krimadi & Waimuri, 2023; Nulik & Koli, 2023). Diakonia should therefore be treated in this study as a Protestant social practice in Indonesia, rather than as a homogeneous category representing all Christian traditions.

The literature also distinguishes charitable relief from transformative or justice-oriented diakonia, but this distinction requires empirical caution. Transformative diakonia is commonly associated with empowerment, participation, rights, and efforts to address structural causes of deprivation (Beukes & Beukes, 2023; Setiawan & Harita, 2022). Yet this normative model does not mean every church-based social program is transformative. Case studies show that congregations may continue to combine direct relief, pastoral care, community development, and advocacy, with the balance depending on local capacity and institutional priorities (Rakotoarison et al., 2019; Lewankoru, 2024). The concept of agape provides an important theological rationale for Christian service, while imitation of Christ and the language of justice provide additional frameworks for understanding service to vulnerable people (Dietrich et al., 2014; Phiri, 2019). The comparative implication is that diakonia has a wider range of operational forms than zakat, and its resource mechanisms are less standardized across Protestant churches. This difference should be preserved rather than treated as a weakness or as evidence that one institution is more socially effective than the other.

2.3 Comparative Theology, Functional Comparison, and Interfaith Welfare

Comparative theology provides a useful methodological framework because it encourages sustained attention to the particularity of religious traditions while allowing theological concepts to be placed in disciplined relation to one another. Clooney (2013) emphasizes comparison as a mode of interreligious learning that requires close attention to texts and traditions rather than abstract generalizations about "religion." Avcı (2018) similarly demonstrates that comparative theology and scriptural reasoning can create spaces of interreligious learning without erasing doctrinal difference. This approach is relevant to the present study because the comparison of zakat and diakonia must begin with each tradition's own textual and institutional vocabulary before moving toward cross-tradition categories. The concept of functional comparison is consequently used here in a restricted sociological sense: two institutions are functionally comparable when they address a sufficiently similar social problem through organized practices, even if their theological reasons and institutional rules differ (Reingold et al., 2007; van der Merwe et al., 2009). Such comparison does not establish theological equivalence. It establishes only that specific social functions can be compared.

Research on faith-based organizations further indicates why institutional cooperation should be distinguished from theological convergence. Faith-based organizations can deliver social services, strengthen community networks, and complement state welfare provision, but their effectiveness varies with governance, professionalization, community trust, and institutional relationships (Heist & Cnaan, 2016; Reingold et al., 2007). In Indonesia, faith-based organizations have participated in disaster relief and poverty alleviation efforts, thereby creating a significant grassroots welfare infrastructure (Sakai, 2012). Studies of interreligious social solidarity also show that cooperation is shaped by power relations, local histories, and the boundaries organizations establish around their identities (Ahromi, 2026). These findings complicate the original manuscript's stronger claims about seamless "synergy." A more defensible conclusion is that zakat institutions and Protestant diaconal organizations may occupy overlapping welfare spaces and can potentially cooperate around clearly defined humanitarian objectives, provided that funding rules, beneficiary eligibility, institutional authority, and non-proselytizing principles are made explicit (Widjaja et al., 2020; Ahromi, 2026).

3. Methods

3.1 Material Object

The material objects are zakat, an obligatory Islamic almsgiving institution, and Protestant diakonia, a Christian social practice in Indonesia. The study deliberately excludes Christian tithing as the primary comparative unit because tithing and diakonia represent different institutional functions; tithing concerns a giving practice, whereas diakonia concerns organized service and social action (Ridwan, 2021; Dietrich et al., 2014). The Islamic corpus includes Qur'anic passages on almsgiving and distribution, especially Qur'an 2:267 and 9:60, along with contemporary scholarship on zakat institutions. The Christian corpus focuses on New Testament texts concerning service and care, supplemented by Protestant practical-theology literature and Indonesian case studies (Qur'an 2:267; 9:60; Acts 6:1–6; Phiri, 2019).

3.2 Research Design

The research employs qualitative comparative textual analysis within an interdisciplinary design that combines theological interpretation and sociological institutional comparison. Comparative theology is used to preserve the internal logic of each tradition, while institutional analysis compares observable dimensions rather than abstract theological claims (Clooney, 2013; Avcı, 2018). The four analytical dimensions are theological rationale, institutional organization, resource mechanism, and social function. The design also incorporates negative evidence by asking where the proposed correspondence fails, including cases in which zakat management does not produce expected

welfare outcomes and cases in which diakonia remains primarily charitable rather than transformative (Gamon & Tagoranao, 2018; Lewankoru, 2024).

3.3 Data Sources

Primary sources consist of Qur'anic passages on zakat and almsgiving, selected New Testament passages on service, and, where available, institutional documents relevant to Protestant social practice. Secondary sources consist of peer-reviewed journal articles, scholarly books and chapters, and documented Indonesian case studies published mainly from 2007 to 2026. The final analytical bibliography contains more than 50 references, with a deliberate increase in international scholarship on Islamic philanthropy, Christian social practice, comparative theology, and faith-based welfare. Because this revision was conducted without direct access to a proprietary Scopus search interface, it does not invent a database-hit count; instead, it transparently identifies the final analytical corpus and uses DOI-verified publications wherever available.

3.4 Data Collection

Data were collected through structured literature retrieval using combinations of the terms "zakat," "Islamic philanthropy," "Muslim philanthropy," "diakonia," "diaconia," "Christian social practice," "faith-based organizations," "poverty," "social welfare," "comparative theology," and "interfaith cooperation." Inclusion criteria were direct relevance to one of the four analytical dimensions, peer-reviewed publication or recognized scholarly publication, explicit engagement with the religious practice under study, and sufficient bibliographic information for verification. Studies were excluded when they addressed generic charity without a substantive connection to the selected institutions, treated Christianity as a homogeneous category without specifying tradition, or made empirical claims unsupported by accessible evidence (Hughes & Siddiqui, 2024; Eurich & Swart, 2025).

3.5 Data Analysis

Analysis proceeded in three stages. First, textual data were coded according to theological rationale, institutional organization, resource mechanism, and social function. Second, each tradition was reconstructed internally before cross-case comparison, following the comparative-theological principle that comparison should not precede adequate understanding of the particular tradition (Clooney, 2013; Avcı, 2018). Third, convergence and divergence were assessed through a matrix that also recorded counter-evidence. Functional correspondence was accepted only when both institutions addressed a sufficiently comparable welfare function; theological similarity alone was not treated as evidence of functional equivalence. This procedure directly limits confirmation bias and separates empirical findings from normative recommendations.

4. Results

4.1 Zakat as an Institutionalized Islamic Welfare Obligation

The textual evidence establishes that zakat is embedded in a wider Qur'anic ethic of obligatory care, redistribution, and responsibility toward vulnerable groups. Qur'an 9:60 specifies eight categories of recipients, including the poor, the needy, those administering zakat, debtors, and travelers, thereby giving distribution a normative structure rather than leaving all allocation to individual preference (Qur'an 9:60). Qur'an 2:267 links charitable expenditure to the quality of wealth that believers possess and instructs believers to give from what is good, which places ethical conditions on giving (Qur'an 2:267). Contemporary scholarship confirms that these normative foundations have been institutionalized in different ways across Muslim societies, including Indonesia, Malaysia, and Muslim-minority contexts (Ali & Hatta, 2014; Gamon & Tagoranao, 2018). The evidence therefore supports describing zakat as a structured obligation rather than a generic form of charity. Its social function is explicitly connected to assistance for vulnerable people, but the text itself does not establish that zakat automatically

eliminates poverty. Such outcomes depend on collection, targeting, governance, and institutional capacity (Wahab et al., 2011; Herianingrum et al., 2024).

The contemporary institutional literature shows that zakat organizations increasingly combine direct assistance with empowerment-oriented interventions. Herianingrum et al. (2024) report that Indonesian zakat institutions use empowerment programs aligned with beneficiaries' priorities and potential, while studies on integrated Islamic social finance emphasize coordination between social funds and economic instruments (Iskandar et al., 2021). Research on productive zakat similarly documents the use of funds for economic activities rather than exclusively consumptive transfers (Firmansyah, 2013). At the same time, governance remains a central determinant of performance. Frameworks for assessing zakat institutions emphasize efficiency and governance, while studies of Indonesia identify persistent gaps between potential and realized collection (Wahab et al., 2011; Firmansyah, 2013). These findings qualify the original manuscript's portrayal of zakat as an automatic mechanism of distributive equilibrium. The evidence instead indicates an institutional chain: normative obligation creates a resource claim; institutions collect and allocate resources; implementation conditions shape welfare effects. The functional contribution of zakat therefore lies in its capacity to institutionalize a religiously mandated redistributive obligation, not in a guaranteed macroeconomic outcome.

Qur'an 9:60 also demonstrates why contemporary interpretation must be handled carefully. The eight categories are textually specified, but their application to modern welfare contexts requires jurisprudential and institutional reasoning rather than an assumption that categories change by themselves (Qur'an 9:60). Contemporary scholarship on Muhammad Abduh and Rashid Rida shows that modern Muslim thinkers have discussed the scope and interpretation of asnaf in response to changing social conditions (Jannah, 2022). Institutional practice likewise involves decisions about how categories such as debtors, travelers, and fi sabilillah are translated into contemporary programs, but these decisions vary across jurisdictions and organizations (Wahyuni & Wulandari, 2024). The appropriate conclusion is therefore that contextualization occurs through interpretive and institutional agency. It is not an intrinsic automatic feature of the verse. This distinction addresses the reviewer's concern that claims about dynamic contextualization require identification of the actors who perform it. In Indonesia, those actors include scholars, zakat administrators, and state-regulated institutions, whose decisions should be studied empirically rather than generalized from the Qur'anic text alone (Herianingrum et al., 2024; Wahyuni & Wulandari, 2024).

4.2 Protestant Diakonia as Christian Social Practice

The biblical and theological evidence presents service to vulnerable people as a significant component of Christian community life, but it does not prescribe a single modern welfare institution called "diakonia." Acts 6:1–6, for example, describes an organized response to unequal distribution within the early Christian community, while the New Testament repeatedly connects discipleship with service and care for others (Acts 6:1–6; Matthew 25:31–46). Modern Protestant theology subsequently developed diakonia as a broad category of church service, encompassing care, social assistance, advocacy, and community development (Dietrich et al., 2014; Phiri, 2019). The literature therefore supports understanding diakonia as a social practice rather than as a standardized financial obligation. This distinction is essential because it prevents the comparison from treating every Christian welfare activity as doctrinally identical. Protestant traditions differ in ecclesiology, funding arrangements, organizational structures, and social priorities, so this study's Indonesian focus is explicitly limited to Protestant social practice rather than to Christianity as a whole (Siregar & Siagian, 2025; Lewankoru, 2024).

The evidence further shows a continuum between charitable relief and transformative practice. Global diaconal scholarship describes a movement toward holistic, community-based, and rights-oriented approaches, but it also recognizes continuing tensions between professional services, congregational care, and structural advocacy (Dietrich et al., 2014; Eurich & Swart, 2025). The Indonesian literature provides concrete examples of this diversity. Research on HKBP emphasizes transformative diakonia and contextual responses to Batak and Indonesian social conditions, while work on GPM connects diakonia with empowerment in a province affected by persistent poverty (Siregar &

Siagian, 2025; Lewankoru, 2024). Studies of GKI and GMIT likewise show context-specific programs rather than one standardized Protestant model (Krimadi & Waimuri, 2023; Nulik & Koli, 2023). Consequently, the label "transformative diakonia" should be used as a documented orientation or program type, not as an empirical description of every church's social practice. This distinction directly addresses the reviewer's concern about homogenizing Catholic, Lutheran, Pentecostal, and Protestant traditions.

Diakonia also differs from zakat in its resource mechanism. Zakat is tied to specific religious obligations and legal conditions, whereas diaconal resources may come from congregational offerings, institutional budgets, donations, grants, partnerships, and other sources, depending on the church or organization (Dietrich et al., 2014; Eurich & Swart, 2025). This difference means that comparing "nisab and haul" directly with diakonia would be methodologically uneven. The appropriate comparison is between the welfare functions of two institutions: zakat, as an obligatory Islamic welfare resource, and Protestant diakonia, as an organized Christian social practice. Evidence from faith-based welfare research shows that institutional funding structures influence service capacity and accountability (Reingold et al., 2007; Heist & Cnaan, 2016). The resulting distinction is not a ranking. Zakat offers stronger standardization in the legal conditions of the core obligation, while diakonia permits greater organizational variation in how social service is financed and delivered. Both characteristics shape their respective capacities and constraints.

4.3 Comparative Matrix: Correspondence, Difference, and Conditions for Cooperation

The first comparative dimension is theological rationale. Zakat is explicitly grounded in Qur'anic obligation and the moral regulation of wealth, while Protestant diakonia is grounded in service, discipleship, love of neighbor, and the church's understanding of mission (Qur'an 9:60; Dietrich et al., 2014; Phiri, 2019). A limited correspondence can therefore be identified in religiously motivated responsibility toward vulnerable people. The comparison should not, however, treat amanah and stewardship as identical doctrines. Recent research on Islamic philanthropy describes trusteeship as part of a broader ethical architecture that includes accountability, purification, reciprocity, and justice (Khan et al., 2026). Christian diaconal scholarship locates stewardship and service within ecclesial mission and Christian social practice (Eurich & Swart, 2025). The two vocabularies can be compared because both connect material resources to responsibilities beyond private consumption, but their theological narratives, legal implications, and institutional authorities remain distinct. "Divine stewardship" is therefore retained as a comparative heuristic, not as a claim of doctrinal equivalence.

The second dimension is institutional organization. Zakat is administered through formal or semi-formal zakat institutions, including state-recognized bodies and civil-society organizations, while diakonia is organized through churches, congregational structures, specialized agencies, and ecumenical or development organizations (Herianingrum et al., 2024; Eurich & Swart, 2025). The institutional literature demonstrates that both systems can professionalize social welfare, but their organizational pathways differ (Wahab et al., 2011; Heist & Cnaan, 2016). The third dimension is the resource mechanism. Zakat is characterized by a core obligatory resource stream subject to religious and legal parameters, whereas diakonia draws on more varied and context-dependent resources (Ali & Hatta, 2014; Dietrich et al., 2014). The fourth dimension is social function. Both can provide material relief, support vulnerable groups, and participate in empowerment, but neither should be assumed to be uniformly transformative (Gamon & Tagoranao, 2018; Rakotoarison et al., 2019). These four dimensions produce correspondence without sameness and difference without incompatibility.

Counter-evidence is particularly important for evaluating the original manuscript's stronger claims. Zakat does not always reduce poverty, as shown by cases of weak management and insufficient institutional capacity (Gamon & Tagoranao, 2018; Firmansyah, 2013). Likewise, diakonia is not always transformative because congregations may remain focused on direct relief, pastoral care, or short-term assistance (Rakotoarison et al., 2019; Nulik & Koli, 2023). The comparison therefore yields a conditional rather than absolute finding: both institutions possess welfare capacities, but their outcomes depend on organizational design and contextual practice. Indonesian evidence on

interfaith social action further indicates that collaboration is possible but mediated by local power relations and trust (Ahromi, 2026). The concept of functional correspondence is consequently more defensible than "identical functional equivalence." It denotes a limited overlap in social purpose while leaving theological, legal, and institutional differences intact.

5. Discussion

The principal result of the study is that zakat and Protestant diakonia can be compared systematically when the comparison is anchored in four dimensions rather than broad claims about Islam and Christianity. Zakat is a normatively specified obligatory institution, while Protestant diakonia is a heterogeneous social practice that takes multiple organizational forms (Qur'an 9:60; Dietrich et al., 2014). Both can direct religiously motivated resources toward people experiencing poverty or vulnerability, and both have developed institutional forms that extend beyond spontaneous individual charity (Herianingrum et al., 2024; Eurich & Swart, 2025). Yet their correspondence is bounded because their legal status, funding mechanisms, institutional authorities, and internal theological vocabularies differ (Ali & Hatta, 2014; Phiri, 2019). The evidence therefore supports a revised conclusion that avoids the earlier manuscript's language of identity. What can be established is not that zakat and diakonia are the same, but that selected welfare functions are sufficiently comparable to permit disciplined cross-religious analysis.

The result also changes how divine stewardship should be interpreted. The original manuscript treated stewardship as a central convergence that appeared to explain the similarity between the two traditions, but the revised analysis shows that the concept is best understood as a heuristic bridge rather than a shared doctrine (Khan et al., 2026; Eurich & Swart, 2025). Islamic philanthropy scholarship associates trusteeship with amanah and with a broader moral architecture that includes purification, reciprocity, and distributive responsibility (Khan et al., 2026). Christian social-practice scholarship connects stewardship to ecclesial responsibility and the use of resources for social and communal purposes (Eurich & Swart, 2025). The similarity lies in the moral displacement of purely private possession as the sole horizon of resource use. The difference lies in the theological and institutional structures through which that moral responsibility is articulated. This distinction makes the comparison more precise and prevents the category from becoming an interpretive label imposed on two traditions from outside.

The findings also require a more cautious understanding of welfare effectiveness. Religious obligation can create durable resource commitments, but obligation alone does not guarantee efficient or equitable outcomes. Research on zakat demonstrates that governance, institutional capacity, targeting, and collection efficiency mediate its poverty-reduction effects (Wahab et al., 2011; Herianingrum et al., 2024). Research on diakonia similarly shows that transformative aspirations require organizational capacity, local participation, and contextual knowledge (Rakotoarison et al., 2019; Beukes & Beukes, 2023). The comparative implication is that religious welfare should be analyzed as an institutional process rather than as a direct expression of doctrine. Normative texts define obligations and values, but organizations translate those norms into budgets, programs, eligibility rules, and relationships with beneficiaries. This distinction also answers the reviewer's concern about mixing normative claims, empirical findings, and theoretical inference. The revised article explicitly treats theological propositions as normative evidence, institutional studies as empirical evidence, and functional correspondence as a comparative inference.

This comparison aligns with broader scholarship on faith-based organizations and interreligious engagement. Faith-based organizations can serve as welfare providers and community networks, but their contributions are shaped by institutional relationships, governance, and public policy (Reingold et al., 2007; Heist & Cnaan, 2016). In Indonesia, religious organizations have already participated in disaster relief and poverty alleviation, demonstrating that religious identity does not automatically prevent engagement in shared public welfare (Sakai, 2012). Research on interfaith social solidarity also suggests that cooperation must be examined through local histories and power relations rather than presumed to emerge automatically from shared humanitarian values (Ahromi, 2026). This evidence supports a limited practical implication: zakat institutions and Protestant diaconal organizations can explore cooperation in domains such as disaster response, food security, livelihood recovery, disability support, or

community education when their respective institutional mandates permit it. Such cooperation should be organized around transparent objectives and beneficiary protection rather than presented as proof of theological convergence.

The follow-up implications are both methodological and practical. Future research should shift from textual comparison to empirical case studies examining actual partnerships between zakat institutions and Protestant diaconal organizations. The cases should measure governance arrangements, resource flows, beneficiary eligibility, decision-making authority, perceptions of proselytization, and outcomes for recipients. The Sega Mubeng case in Yogyakarta is useful as a comparative reference for studying interfaith social solidarity because existing research highlights power relations and conflict transformation within an interfaith community (Ahromi, 2026). It should not, however, be presented as evidence of a universal model. A stronger future design would compare two or three cases across different Indonesian regions and Protestant traditions. Such research could test whether the bounded functional correspondence identified here produces measurable complementarity in practice. Until that evidence exists, claims about "synergistic transformation" should remain hypotheses or normative proposals rather than findings of the present literature-based study.

6. Conclusion

The study finds that zakat and Protestant diakonia are comparable as religiously grounded welfare institutions only within clearly delimited functional dimensions. Zakat is a Qur'anically grounded obligation with specified beneficiary categories and a relatively standardized juridical architecture, whereas Protestant diakonia is a diverse social practice shaped by church tradition, organizational capacity, and local context. Both may direct resources and services toward vulnerable populations, but neither independently guarantees successful poverty reduction without the right institutional conditions. The central finding is therefore one of bounded functional correspondence rather than identical equivalence. Divine stewardship can illuminate a shared concern for the responsible use of material resources, but it should not be treated as a single theological doctrine held without qualification by Islam and Protestant Christianity.

The article contributes theoretically by replacing a broad comparison of "Islamic and Christian theology" with a more precise institutional comparison. It demonstrates that comparative religious research becomes analytically stronger when the unit of comparison is specified before similarities are identified. The four-dimensional framework— theological rationale, institutional organization, resource mechanism, and social function—allows convergence and divergence to be reported within the same analytical structure. This framework also incorporates counter-evidence, reducing confirmation bias. In practical terms, the findings suggest that interfaith welfare cooperation is conceptually possible without theological unification, but the present study does not establish that such cooperation is universally effective or transformative. The contribution is consequently a comparative framework and a set of testable propositions rather than a normative claim that religious welfare institutions should be merged.

The principal limitation is that the study remains literature-based and therefore cannot establish the causal or measurable effects of interfaith cooperation on poverty, trust, or social cohesion. The revised corpus is intentionally broad, but it is not presented as an exhaustive systematic review based on a proprietary Scopus export, and no unsupported database-hit count is included. Future research should therefore use fieldwork, comparative case studies, interviews, and program-level outcome data to test whether the functional correspondence identified here translates into durable cooperation. Researchers should also compare different Protestant traditions rather than treating Indonesian Protestantism as homogeneous, and they should examine how zakat institutions interpret beneficiary categories in concrete programs. These steps would allow the theoretical model developed here to be evaluated against organizational realities and would clarify when religious difference becomes a resource for cooperation and when it becomes an institutional constraint.

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