

## Integrating Islamic Values into the Management of Waqf for the Sustainability of Islamic Education

Maskur Yusuf<sup>1</sup>, Muhammad Alqadri Burga<sup>2</sup>, Muhammad Firmansyah<sup>3</sup>

<sup>1</sup> Universitas Islam Makassar, Indonesia; [masykur@uim-makassar.ac.id](mailto:masykur@uim-makassar.ac.id)

<sup>2</sup> Universitas Islam Makassar, Indonesia; [qadriburga@gmail.com](mailto:qadriburga@gmail.com)

<sup>3</sup> Al-Azhar University, Egypt; [firmanyahhalim98@gmail.com](mailto:firmanyahhalim98@gmail.com)

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### Keywords:

Productive waqf management;  
Islamic values;  
institutional independence;  
Islamic education.

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### Abstract

Productive waqf management has emerged as a strategic mechanism to bolster the financial sustainability of Islamic educational institutions amid growing competitive and global pressures. This study aims to examine how Islamic values are integrated into the management of productive waqf and how such integration contributes to institutional self-reliance. Employing a qualitative case study design, data were collected from selected Islamic educational institutions that actively manage productive waqf through in-depth interviews, participant observation, and document analysis. Data were analyzed using an interactive model adapted from Miles, Huberman, and Saldaña, encompassing data condensation, display, and conclusion drawing. Findings indicate that core Islamic values amanah (trustworthiness), 'adl (justice), ikhlas (sincerity), and mas'uliyah (responsibility) are systematically embedded across planning, implementation, and evaluation phases of waqf projects. These values function as ethical mechanisms that enhance transparency, professionalism, and public trust, thereby reinforcing institutions' financial resilience and social legitimacy. Enablers of value integration included religio-centric leadership, sharia-compliant regulatory frameworks, and organizational cultures rooted in religious commitment; primary barriers comprised uneven managerial capacity, limited public literacy on waqf, and insufficient digitalization of management systems. The study proposes an integrative conceptual model that synthesizes spiritual, ethical, and professional dimensions of productive waqf governance. Implications for practice include targeted capacity building for nazhir (waqf managers), adoption of digital reporting systems, and public literacy programs to maximize waqf impact. This research contributes empirically and conceptually to the literature on Islamic philanthropic governance and offers actionable recommendations for policymakers and practitioners.

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### Kata kunci:

manajemen wakaf produktif; nilai-nilai Islam; kemandirian lembaga; pendidikan Islam.

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### Article history:

Received: 15-10-2025

Revised 13-12-2025

Accepted 20-01-2026

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### Abstrak

Manajemen wakaf produktif muncul sebagai mekanisme strategis untuk memperkuat keberlanjutan finansial lembaga pendidikan Islam di tengah dinamika kompetisi dan tekanan global yang semakin meningkat. Penelitian ini bertujuan untuk mengkaji bagaimana nilai-nilai Islam diintegrasikan dalam manajemen wakaf produktif serta bagaimana integrasi tersebut berkontribusi terhadap kemandirian lembaga. Penelitian menggunakan desain studi kasus kualitatif; data diperoleh dari sejumlah lembaga pendidikan Islam yang secara aktif mengelola wakaf produktif melalui wawancara mendalam, observasi partisipatif, dan analisis dokumen. Analisis data dilakukan menggunakan model interaktif Miles, Huberman, dan Saldaña yang mencakup kondensasi data, penyajian, dan penarikan kesimpulan. Temuan menunjukkan bahwa nilai-nilai Islam inti amanah (kepercayaan), 'adl (keadilan), ikhlas (ketulusan), dan mas'uliyah (tanggung jawab) diimplementasikan secara sistematis pada tahap perencanaan, pelaksanaan, hingga evaluasi program wakaf. Nilai-nilai ini berfungsi sebagai mekanisme etis yang meningkatkan transparansi, profesionalisme, serta kepercayaan publik, sehingga memperkuat ketahanan finansial dan legitimasi sosial lembaga. Faktor pendorong integrasi nilai meliputi kepemimpinan religius, regulasi berbasis syariah, dan budaya organisasi religius; sedangkan hambatan utamanya berkaitan dengan kapasitas manajerial yang belum merata, rendahnya literasi wakaf

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*masyarakat, serta minimnya digitalisasi sistem pengelolaan. Penelitian ini mengusulkan model konseptual integratif yang memadukan dimensi spiritual, etis, dan profesional dalam tata kelola wakaf produktif. Implikasi praktis mencakup penguatan kapasitas nazhir, adopsi sistem pelaporan digital, serta program literasi wakaf guna memaksimalkan dampak sosial wakaf. Riset ini memberikan kontribusi empiris dan konseptual dalam kajian tata kelola filantropi Islam dan menawarkan rekomendasi aplikatif bagi pembuat kebijakan dan praktisi.*

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Corresponding Author:

Maskur Yusuf

Universitas Islam Makassar, Indonesia; [masykur@uim-makassar.ac.id](mailto:masykur@uim-makassar.ac.id)

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## INTRODUCTION

Islamic education in the global era faces significant challenges due to the rapid currents of modernization, materialism, and the secularization of education (Memon, Brifkani, & Chown, 2024; Saada, 2023). Therefore, Islamic education should not merely focus on the mastery of knowledge (*ta'lim*), but must also emphasize the cultivation of morality, spirituality, and social responsibility (*tarbiyah* and *ta'dib*) (tarbiyah dan ta'dib) (Salim, Suyuti, Prihantoro, Muqorrobin, & Nawangsasi, 2024). Islamic values such as *amanah* (trustworthiness), *'adl* (justice), and *ikhlas* (sincerity) must serve as the foundational principles guiding every aspect of institutional management. One of the instruments that embodies these values is the waqf system, as waqf functions not only as an economic mechanism but also as a means of value education through practices of generosity and sustainable benefit sharing. The historical development of Islamic education demonstrates that institutions such as Al-Azhar University and Madrasah Nizamiyah have endured for centuries by making waqf a central pillar of their values, spirituality, and financial sustainability (Muhammad, Abitolkha, & Dodi, 2024; Sumanti, 2024). In the context of contemporary Islamic education, the integration of Islamic values through productive waqf management is crucial to ensuring that Islamic educational institutions are not only economically independent but also morally and spiritually meaningful (Sumanti, 2024).

Waqf plays a strategic role in strengthening the independence of Islamic educational institutions by providing a sustainable source of funding that is free from dependence on external financial resources (Laila, Sukmana, Hadiningdyah, & Rahmawati, 2025; Saidon, Mat Rani, Muhamad, & Ishak, 2019). Historically, waqf has served as the primary financial foundation of Islamic educational institutions such as Al-Azhar University in Egypt and Madrasah Nizamiyah in Baghdad, both of which have endured for centuries through a well-structured and socially oriented waqf management system. Beyond its economic function, waqf also serves as an instrument for cultivating Islamic values such as *amanah* (trustworthiness), *'adl* (justice), and social responsibility (Binti Raja Adnan, Mahazan, & Ab. Aziz, 2020). Islamic educational institutions that manage waqf based on the principles of productivity and transparency are able to enhance institutional capacity while fostering a spiritual culture within managerial practices. The weaknesses in the financing system of Islamic education in Indonesia largely stem from limited innovation in waqf management and the insufficient application of modern management principles (Yusof, 2024). Therefore, developing a productive waqf system that integrates Islamic values is a strategic approach to establishing Islamic educational institutions that are economically independent, institutionally competitive, and socially blessed.

The potential of waqf in Indonesia presents a significant opportunity to strengthen both the Islamic economy and education sector; however, its implementation continues to face various structural and cultural challenges. The total national waqf potential is

estimated to reach approximately IDR 2,000 trillion annually, yet most waqf assets remain unproductively managed and are still utilized for consumptive purposes, such as mosque construction or religious facilities that do not generate sustainable income (Usman & Ab Rahman, 2021). This condition reveals a gap between the ideal Islamic values embodied in waqf such as *amanah* (trust), *mas'uliyah* (responsibility), and *maslahah* (public benefit) and the actual management practices, which are not yet fully professional. The limited managerial capacity of *nazhir* (waqf administrators) and the lack of innovation in waqf governance are among the main factors hindering the transformation of waqf into an independent economic instrument for Islamic education (Priyadi, Achiria, Imron, & Zandi, 2023; Tanjung, Ayuniyyah, & Devi, 2025; Usman & Ab Rahman, 2021). In essence, the concept of waqf in Islam demands management practices that prioritize long-term benefits for the ummah. Therefore, integrating Islamic values into productive waqf management has become an urgent necessity to actualize its vast potential in fostering the financial independence of Islamic educational institutions in Indonesia (Saidon et al., 2019).

The integration of Islamic values into productive waqf management represents a strategic effort to establish a competitive and sustainable system of Islamic education (Laila et al., 2025). Core Islamic values such as *amanah* (trustworthiness), *'adl* (justice), *ikhlas* (sincerity), and *mas'uliyah* (responsibility) must serve as the moral foundation for every stage of waqf asset management, from planning to the distribution of outcomes. In practice, the management of productive waqf requires not only administrative professionalism but also strong spiritual commitment to ensure that all managerial activities align with the principles of *maqāṣid al-syarī'ah*. Waqf embodies a dimension of worship that demands sincerity and moral accountability from its administrators, while the values of trust and justice serve as key indicators of success in Islamic financial governance (R. Abdullah & Ismail, 2017). The integration of Islamic values through innovative waqf mechanisms such as micro-waqf and digital waqf crowdfunding can enhance institutional capacity and increase community participation (Megat, Al-Shaghdari, Bin Ngah, & Abdelfattah, 2024). The implementation of Islamic values within productive waqf management systems not only strengthens the spiritual integrity of institutions but also creates a transparent, accountable, and socially blessed ecosystem for Islamic education (Mohamed & Akande, 2025).

Productive waqf has become an emerging Islamic philanthropic instrument with considerable potential to support the financial sustainability of Islamic educational institutions and expand social benefits (Osman & Agyemang, 2020; Santoso & Zulfa, 2022). As educational institutions face increasing global competition and resource constraints, waqf management is no longer viewed as a traditional charitable practice but as a managerial endeavor demanding professionalism, accountability, and sustainability-oriented governance (Khan, Abdul Rasid, Bardai, & Saruchi, 2023). Although the literature highlights the economic and social potential of productive waqf, limited attention has been paid to how Islamic values are embedded within waqf management processes and how such values shape institutional governance and performance (Mahsun et al., 2022; Usman & Ab Rahman, 2023). Addressing this gap is crucial, as religious values serve not only as normative foundations but also as ethical mechanisms that may influence organizational behavior and decision-making. This study aims to provide an in-depth analysis of the integration of Islamic values in the management of productive waqf as a strategic approach to achieving institutional independence in Islamic education. It specifically focuses on explaining how core Islamic principles *amanah* (trust), *'adl* (justice), *ikhlas* (sincerity), and *mas'uliyah* (responsibility)

are applied at each stage of waqf management, from planning and implementation to evaluation. The study also seeks to identify the key factors that support or hinder the successful integration of these values within institutional management practices. Beyond its theoretical contribution to strengthening the field of Islamic educational management, this research offers practical insights for educational institutions to internalize Islamic values in their waqf governance systems in a sustainable and ethically grounded manner.

## **METHODS**

### ***Research Design***

This study employed a qualitative approach with an exploratory case study design to gain a comprehensive understanding of how Islamic values can be integrated into the productive waqf management of Islamic educational institutions. The qualitative approach was chosen because it allows for an in-depth exploration of the meanings, principles, and lived experiences that underlie the managerial and spiritual practices of waqf administrators, rather than merely quantifying observable phenomena. The exploratory case study design enabled the researcher to investigate a complex social phenomenon within its real-life context, where the boundaries between the phenomenon and its context are not clearly defined (Creswell, 2012).

### ***Participant***

This study was conducted in several Islamic educational institutions that actively and sustainably manage productive waqf programs. The research context was selected through purposive sampling, considering the suitability of institutional characteristics with the focus of the study. The institutions chosen as research sites met three main criteria: (1) they possess a productive waqf management unit that has been operating for at least three years, (2) they apply Islamic value principles in every aspect of waqf management, and (3) they demonstrate administrative transparency that ethically and proportionally allows the researcher to access relevant supporting documents. The study participants consisted of institutional leaders, waqf managers (*nazhir*), lecturers or teachers involved in waqf education, and students or santri who benefit from productive waqf programs. Participants were selected using a snowball sampling technique until the data reached a point of information saturation.

### ***Data Collection***

This study employed three primary data collection techniques: in-depth interviews, participatory observation, and document analysis, as a form of methodological triangulation to ensure the validity and credibility of the findings. In-depth interviews were conducted with institutional leaders, waqf managers (*nazhir*), and beneficiaries of productive waqf programs using a semi-structured interview guide focused on their understanding of how Islamic values are applied in waqf management. Participatory observation was carried out to examine institutional activities, communication patterns, and the manifestation of spiritual practices and work ethics within the context of productive waqf management. In addition, document analysis was performed on institutional records such as financial reports, meeting minutes, operational guidelines, and internal policies related to asset management and the distribution of waqf proceeds.

### Data Analysis

Data analysis in this study was conducted interactively and continuously using a model that consisted of three main stages: data condensation, data display, and conclusion drawing or verification. In the data condensation stage, the researcher carried out processes of selection, coding, and simplification of field information to focus on findings relevant to the integration of Islamic values in productive waqf management. The data display stage involved presenting the results of interviews, observations, and document analyses in the form of thematic matrices and conceptual maps to facilitate the interpretation of relationships among value variables, managerial strategies, and institutional contexts. The final stage was conclusion drawing, which was performed continuously throughout the research process by conducting cross-checking through member checking and iterative reflection on the field data to ensure the credibility and consistency of the findings.

## RESULT AND DISCUSSION

### Result

Based on the thematic analysis of data obtained through in-depth interviews, participatory observations, and document analyses, this study identified five major themes that describe the process of integrating Islamic values into the management of productive waqf within Islamic educational institutions. Each theme reflects a close interconnection between spiritual values and managerial practices, manifested in various forms of institutional policies, behaviors, and organizational culture. The analysis process involved several stages data condensation, categorization, and thematic coding to identify consistent patterns across all data sources.

The results of data reduction and categorization are presented in Table 1, which includes the main themes, subthemes, field findings categories, and data codes as systematic representations of the qualitative analysis results. This table serves as the foundation for a comprehensive understanding of how Islamic values such as amanah (trust), 'adl (justice), ikhlas (sincerity), and mas'uliyah (responsibility) are integrated into waqf management systems, as well as the supporting and inhibiting factors that influence their successful implementation.

**Table 1.** Lists of Themes, Sub-themes, Categories, and Codes

No.	Main Themes	Sub-Themes	Findings	Code
1	Integration of Islamic Values in Productive Waqf Management	a. Application of Islamic values in each stage of waqf management	Value-based planning founded on sincerity and responsibility; transparent reporting; supervision grounded in justice	T1-A1 (Sincere Planning), T1-A2 (Transparent Reporting), T1-A3 (Fair Deliberation)
		b. Islamic values as the moral foundation of the institution	Religious work culture; managerial decisions based on masalahah (public good); regular spiritual development for administrators	T1-B1 (Trust-Based Culture), T1-B2 (Value-Based Decision-Making), T1-B3 (Spiritual Nurturing)
2	Values of Trust, Justice, Sincerity, and Responsibility in Waqf Management	a. <i>Amanah</i> (Trust)	Commitment to maintaining public trust; internal auditing; transparency in financial reporting	T2-A1 (Public Trust), T2-A2 (Ethical Auditing), T2-A3 (Financial Transparency)

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No.	Main Themes	Sub-Themes	Findings	Code
3	Supporting Factors for the Integration of Islamic Values	b. <i>'Adl</i> (Justice)	Equitable and participatory distribution of waqf proceeds; collective decision-making	T2-B1 (Equitable Distribution), T2-B2 (Social Justice)
		c. <i>Ikhlās</i> (Sincerity)	Spiritual motivation in work; viewing management as a form of worship; simplicity in lifestyle	T2-C1 (Spiritual Motivation), T2-C2 (Work as Worship)
		d. <i>Mas'uliyah</i> (Responsibility)	Reporting discipline; consistency in program implementation; moral accountability	T2-D1 (Timely Reporting), T2-D2 (Moral Accountability)
		a. Religious and visionary leadership	Leaders serving as spiritual role models; decision-making guided by Islamic values	T3-A1 (Spiritual Leadership), T3-A2 (Visionary Management)
4	Inhibiting Factors for the Integration of Islamic Values	b. Institutional regulations and governance systems	Existence of sharia-based management guidelines; internal monitoring mechanisms	T3-B1 (Sharia Guidelines), T3-B2 (Internal Oversight)
		c. Religious organizational culture	Regular religious gatherings; reinforcement of Islamic work ethics and morals	T3-C1 (Collective Prayer Culture), T3-C2 (Ethical Conduct at Work)
		d. Community and alumni participation	Financial, intellectual, and social contributions from community and alumni networks	T3-D1 ( <i>Dukungan Alumni</i> ), T3-D2 ( <i>Kolaborasi Sosial</i> )
		a. Limited managerial capacity	Lack of training in Islamic management and business practices	T4-A1 (Limited Training), T4-A2 (Non-Specialized HR)
5	Impact of Islamic Value Integration on Institutional Independence	b. Low waqf literacy among the public	Limited public understanding of productive waqf	T4-B1 (Low Waqf Literacy)
		c. Lack of digital infrastructure	Non-digitalized reporting processes; suboptimal information systems	T4-C1 (Minimal Digitalization), T4-C2 (Delayed Reporting)
		d. Uneven professionalism among administrators	Dependence on individual experience; absence of nazhir certification	T4-D1 (Uncertified Management), T4-D2 (Individual Dependence)
		a. Financial independence	Funding operational activities from waqf income; reduced dependence on external funding	T5-A1 (Financial Self-Sufficiency), T5-A2 (Operational Independence)
		b. Public trust and institutional reputation	Increased number of donors; positive public perception of the institution	T5-B1 (Public Trust), T5-B2 (Institutional Reputation)
		c. Religious and collaborative work culture	Strengthened spiritual motivation; collaborative teamwork among administrators based on Islamic values	T5-C1 (Spiritual Work Ethos), T5-C2 (Value-Based Collaboration)

This study presents the results of data reduction obtained from in-depth interviews, participatory observations, and document analyses to strengthen the thematic analysis findings. The data reduction process consisted of three main stages: data condensation, categorization of essential meanings, and thematic coding. Each data excerpt presented represents the most relevant statements from participants that illustrate the integration of Islamic values within the practice of productive waqf management in Islamic educational institutions.

The analysis of these excerpts generated several categories that demonstrate how values such as *amanah* (trust), *'adl* (justice), *ikhlas* (sincerity), and *mas'uliyah* (responsibility) are manifested through institutional behaviors, systems, and policy frameworks. The reduction results also revealed supporting and inhibiting factors, as well as the tangible impacts of Islamic value implementation on the institutional independence of Islamic educational organizations. A summary of the data reduction results is presented in Table 2, which outlines the relationship between empirical excerpts, field categories, subthemes, main themes, and analytical codes, serving as evidence of data credibility and transparency in the researcher's interpretive process..

Table 2  
Data Condensation Matrix – Integration of Islamic Values in Productive Waqf Management

No.	Data Excerpt	Category	Sub-Themes	Main Theme	Code
1	"We manage this waqf fund with full responsibility. Every financial report is open to donors to ensure transparency." (Interview, Nazhir 1)	Transparency in reporting and financial accountability	<i>Amanah</i> (Trust) in asset management	Islamic values in waqf management	T2-A3
2	"The income generated from waqf land is divided into three parts: for school operations, student scholarships, and community social programs." (Interview, Institution Leader 2)	Equitable and proportional distribution of waqf proceeds	' <i>Adl</i> (Justice) in benefit distribution	Islamic values in waqf management	T2-B1
3	"We always remind the team to work with the intention of worship. This is not about profit, but about seeking blessings." (Observation, Management Meeting)	Spiritual motivation and worship-oriented work ethics	<i>Ikhlas</i> (Sincerity) in managerial practices	Islamic values in waqf management	T2-C1
4	"We already have an internal waqf guideline formulated based on sharia principles and approved by the leadership." (Document: Waqf Manual, Institution A, 2023)	Institutional regulation based on Islamic values	Institutional regulation and governance	Supporting factors for Islamic value integration	T3-B1
5	"The institution's leader always sets an example of discipline, fairness, and openness. We follow his leadership style." (Interview, Waqf Staff 3)	Religious leadership and moral role modeling	Religious and visionary leadership	Supporting factors for Islamic value integration	T3-A1

No.	Data Excerpt	Category	Sub-Themes	Main Theme	Code
6	"Most people still don't understand what productive waqf means. They think it's only for building mosques." (Interview, Nazhir 2)	Low public literacy regarding productive waqf	Low waqf literacy	Inhibiting factors for Islamic value integration	T4-B1
7	"We are still struggling with digital reporting because not all administrators are skilled in using computer systems." (Interview, Administrative Staff 1)	Limited digitalization and technical capacity	Lack of digital support and skills	Inhibiting factors for Islamic value integration	T4-C1
8	"Our institution can now fund operations without external support. Waqf income is sufficient for scholarships and programs." (Interview, Institution Leader 1)	Financial independence derived from waqf income	Institutional financial independence	Impact of Islamic value integration	T5-A1
9	"Because our reports are transparent and honest, more alumni are willing to contribute as donors." (Interview, Senior Nazhir 2)	Public trust and institutional reputation	Public trust and institutional reputation	Impact of Islamic value integration	T5-B1
10	"Every management meeting begins with prayer and reflection on Qur'anic verses about amanah. It has become part of our institution's culture." (Field Observation, Institution B)	Spiritual habituation in institutional activities	Religious organizational culture	Supporting factors for Islamic value integration	T3-C1

## Discussion

The findings of this study indicate that the integration of Islamic values into productive waqf management plays a crucial role in shaping the independence and moral character of Islamic educational institutions. The study reveals that the application of values such as *amanah* (trustworthiness), *'adl* (justice), *ikhlas* (sincerity), and *mas'uliyah* (responsibility) is not merely normative but also operational, as these values serve as practical guidelines throughout the stages of planning, implementation, and evaluation of productive waqf programs. This integration demonstrates that spirituality and professionalism can coexist harmoniously within the governance systems of Islamic educational institutions that are oriented toward social well-being and barakah (divine blessing). Waqf embodies both a spiritual and socio-economic dimension, thereby requiring its management to uphold spiritual accountability alongside managerial transparency (Yusof, 2024). These findings reinforce the notion that modern Islamic education requires a management model that is not only economically efficient but also grounded in Islamic values that provide ethical direction, moral guidance, and spiritual legitimacy for every institutional decision (Khan et al., 2023; Mahsun et al., 2022).

The integration of Islamic values into productive waqf management forms the ethical foundation that guides managerial behavior and strategic decision-making within Islamic educational institutions (Laila et al., 2025). The value of *amanah* (trustworthiness) encourages managers to maintain public trust through

transparency and accountability in financial reporting, while the value of *'adl* (justice) ensures that the distribution of waqf proceeds is conducted proportionally and benefits all relevant stakeholders. The value of *ikhlas* (sincerity) cultivates spiritual awareness that waqf management activities represent a form of social worship oriented toward *barakah* (divine blessing), rather than mere economic gain (Thabith & Mohamad, 2021). Meanwhile, the value of *mas'uliyah* (responsibility) fosters a disciplined work culture and a moral sense of ownership toward the sustainability of waqf programs. Collectively, these four values function as a moral control system that harmonizes the spiritual and professional dimensions of Islamic educational management. The professionalism of financial governance in Islamic institutions can only be sustained when it is grounded in ethical principles derived from Islamic teachings and internalized throughout all levels of institutional practice (Musliman, Musa, Omar, & Omar, 2015).

The successful integration of Islamic values in productive waqf management is highly influenced by both internal and external factors within Islamic educational institutions (Mansor, Raja Ariffin, Nordin, & Salleh, 2015; Nashirudin, Razali, & Ulfah, 2025). The most dominant internal factor is religious and visionary leadership, which serves as a moral exemplar and a driver of value-based organizational culture. Leaders with spiritual integrity can instill a sense of *amanah* (trust) and *mas'uliyah* (responsibility) among all waqf administrators, thereby creating a transparent and welfare-oriented work environment (Mochtar et al., 2023). In addition, sharia-based regulations and a religious organizational culture function as institutional instruments that ensure every policy and managerial decision aligns with the principles of *'adl* (justice) and spiritual accountability. Conversely, the study also found that the integration of Islamic values is often constrained by limited managerial capacity among waqf administrators, low public literacy regarding productive waqf, and the lack of digital infrastructure in reporting systems (I. Abdullah, Qudsy, & Bachri, 2022). These challenges indicate that the internalization of Islamic values requires strong structural support through human resource capacity building, system digitalization, and the development of value-based waqf training curricula. The successful integration of Islamic values in modern waqf governance thus necessitates a synergy between spirituality, social literacy, and managerial competence (Sapuan & Zeni, 2021).

The integration of Islamic values into productive waqf management has a tangible impact on enhancing the independence and sustainability of Islamic educational institutions (Azrai Azaimi Ambrose, Gulam Hassan, & Hanafi, 2018). The findings indicate that institutions successfully implementing the principles of *amanah* (trust), *'adl* (justice), *ikhlas* (sincerity), and *mas'uliyah* (responsibility) can finance most of their operational activities, scholarship programs, and social initiatives without relying on external funding sources. The implementation of *amanah* fosters greater public trust in institutional management, as reflected in the increasing participation of donors and alumni (Kamaruddin, Hanefah, & Masruki, 2024). The value of *'adl* encourages a fair and proportional distribution of waqf benefits, thereby strengthening social justice within the institutional environment. Meanwhile, *ikhlas* and *mas'uliyah* cultivate a religious work culture grounded in dedication, discipline, and spiritual orientation in managerial practices. The positive impact of these Islamic values extends beyond financial outcomes to encompass the social and spiritual dimensions of the institution. This condition illustrates that the integration of Islamic values serves as both ethical capital and social capital that reinforce public trust and strengthen the moral legitimacy of Islamic educational institutions. Value-based waqf governance, therefore, enhances institutional financial stability while

simultaneously expanding its social and spiritual impact within the community (Maghfirah, Zulkifli, Mawardi, & Maulidizen, 2024; Muthoifin, Qushayyi Yusran, Waston, & Nirwana, 2024).

Based on the research findings and thematic analysis, this study formulates a conceptual model titled “Integrative Islamic Value-Based Waqf Management”, which serves as a theoretical framework for understanding the systemic implementation of Islamic values in the management of productive waqf within Islamic educational institutions. The model comprises four interrelated components. The first component is the core Islamic values, encompassing *amanah* (trust), *’adl* (justice), *ikhlas* (sincerity), and *mas’uliyah* (responsibility), which function as the ethical and spiritual foundations of all managerial processes. The second component is the institutional system, consisting of organizational structures, sharia-based regulations, and a religious work culture that ensures compliance with the principles of *maqāṣid al-syarī’ah*. The third component is the operational practices, which emphasize professionalism, transparency, public participation, and the digitalization of waqf management. The fourth component is the institutional impact, which reflects financial independence, public trust, and social *barakah* (blessing). These four components form an integrative causal relationship between the spiritual and managerial dimensions, positioning productive waqf management not merely as an economic activity but as a medium for value education and moral empowerment. The integrative aspect underscores the role of Islamic values as both an epistemological and practical mechanism in ensuring sustainable governance within Islamic education (Achiria, Priyadi, & Hamdani, 2025; Mohamed & Akande, 2025).

This study offers a novel contribution to the development of Islamic educational management through the formulation of the “Integrative Islamic Value-Based Waqf Management” model, which harmonizes spirituality, ethics, and institutional professionalism. The novelty of this research lies in its approach that views waqf not merely as an economic instrument but as a mechanism for value-based education and institutional character development grounded in Islamic teachings. Theoretically, this study extends the understanding of productive waqf management by incorporating the dimensions of *maqāṣid al-syarī’ah* and Islamic ethics as epistemological foundations for managerial decision-making. Practically, the findings provide a framework for Islamic educational institutions to implement the values of *amanah* (trust), *’adl* (justice), *ikhlas* (sincerity), and *mas’uliyah* (responsibility) within transparent, accountable, and digitally adaptive waqf management systems. Moreover, this study affirms that the integration of Islamic values can serve as an effective strategy for achieving financial independence, strengthening public trust, and nurturing a religious work culture within Islamic educational institutions. Thus, the research contributes not only to the academic discourse but also offers moral and spiritual solutions for enhancing the sustainability and ethical governance of Islamic education.

## CONCLUSION

This study reveals that the integration of Islamic values *amanah* (trustworthiness), *’adl* (justice), *ikhlas* (sincerity), and *mas’uliyah* (responsibility), does not merely serve as a moral reference but functions as a managerial mechanism that shapes transparency, professionalism, and social legitimacy within Islamic educational institutions. A striking finding is that religious values, often perceived as normative ideals detached from institutional performance, in fact exert strategic influence on decision-making, financial governance, and the operational effectiveness of productive waqf initiatives. These

challenges prevailing assumptions that dichotomize spiritual norms and organizational performance in the governance of Islamic philanthropic institutions.

Scholarly contributions of this study are threefold. First, it enriches the literature on Islamic philanthropy by providing empirical evidence regarding the managerial implications of spiritual values in productive waqf governance. Second, it introduces the conceptual model of “*Integrative Islamic Value-Based Waqf Management*,” which synthesizes spiritual, ethical, and professional dimensions and offers an alternative analytical lens for understanding waqf practices in educational settings. Third, this study advances the discourse on nonprofit governance in Muslim-majority contexts by demonstrating how religiously rooted value systems operate as both ethical safeguards and functional governance instruments.

This study is limited by the small number and homogeneous nature of cases examined, as well as constraints in demographic variation and contextual diversity. The qualitative approach employed also restricts broader generalization. Future research should expand sampling across different regions and institutional types, adopt mixed-methods or comparative designs, and integrate quantitative indicators of waqf performance to strengthen the robustness of findings and inform more evidence-based policy recommendations.

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