

Analysis of the Basic Principles of Sharia Management in Realizing Ethical and Sustainable Organizational Governance

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ABSTRACT

This research is motivated by the increasing complexity of modern organizations, ethical crises, low transparency, and weakening public trust in institutions, which indicate that profit-oriented management alone is inadequate. Sharia management is seen as an alternative because it emphasizes trustworthiness, justice, deliberation, transparency, professionalism, efficiency, and effectiveness as the basis for ethical and sustainable governance. The purpose of this study is to analyze the concept of each principle of sharia management, examine their holistic interrelationships, evaluate their relevance in facing the challenges of modern organizations, and formulate implementative recommendations for various organizational sectors. The research method used is a literature review by examining various scientific sources related to the principles of sharia management, Islamic work ethics, maqasid sharia, governance, and organizational sustainability. The results show that trustworthiness and justice are the foundation of integrity and balance of rights and obligations; deliberation strengthens decision-making participation; transparency increases accountability; professionalism or itqan encourages work quality; while efficiency and effectiveness direct the management of resources for optimality and benefit. The integration of all these principles makes sharia management relevant as a modern governance paradigm that is fair, ethical, adaptive, and sustainable, while at the same time being able to strengthen organizational legitimacy, increase stakeholder trust, balance material and spiritual goals, and contribute to more civilized economic and social development amidst global, digital challenges and changes in contemporary governance today.

Keywords: Sharia management; trust; justice; deliberation; transparency; professionalism; organizational governance.

INTRODUCTION

In the dynamics of modern organizational development, management is no longer understood merely as a technical process for managing resources, but rather as a value system that determines the direction, goals, and sustainability of an organization. Global changes marked by increasing business complexity, ethical crises, and declining public trust in institutions are important indicators that conventional, profit-oriented management approaches are no longer adequate. Many organizations face issues such as abuse of authority, low transparency, and weak accountability, which ultimately result in a decline in social legitimacy (Aliefiarahma & Sasmita, 2025). In this context, the need arises for a management system that is not only economically efficient but also based on strong ethical and moral values. One approach that is gaining increasing attention is sharia management, a management system based on Islamic principles such as trustworthiness, justice, deliberation, transparency, professionalism, efficiency, and effectiveness. These principles are not only

normative but also have practical implications for improving organizational performance in a sustainable manner. From an Islamic perspective, management is not just a worldly activity, but rather a part of worship that must be carried out with moral and spiritual responsibility (Gustia et al., 2025).

The principle of trust is the primary foundation of sharia management. Trust implies a sense of trust that must be maintained and accounted for, both to humans and to Allah SWT. In organizational practice, trust is reflected in integrity, honesty, and commitment to responsibilities. Research shows that weak implementation of trust within organizations can lead to moral hazard and opportunistic behavior that is detrimental to various parties (Munawwar & Irkhami, 2026). Furthermore, the principle of justice ('adl) is a crucial element in creating a balance between rights and obligations within an organization. Justice in sharia management relates not only to the distribution of results but also encompasses the decision-making process, the treatment of employees, and relationships with stakeholders. In the context of sharia financial institutions, justice is realized through a profit-sharing system, transparency of contracts, and proportional risk sharing (Sunusi et al., 2025).

Furthermore, the principle of deliberation (shura) emphasizes the importance of participation and involvement of all organizational members in the decision-making process. Deliberation reflects democratic values in Islam that encourage the creation of fairer, more inclusive, and quality decisions. Research shows that the implementation of deliberation can increase motivation, participation, and innovation within an organization (Rochim & Muttaqien, 2025). Furthermore, the principle of transparency is a key factor in building public trust in an organization. Transparency relates to the openness of information, clarity of procedures, and accountability in resource management. In the practice of good governance in Islamic business, transparency plays a crucial role in preventing corruption and increasing organizational credibility (Salsabila et al., 2025).

The principle of professionalism is also an important aspect in sharia management. Professionalism is not only measured by technical competence, but also by commitment to ethical values and social responsibility. In Islam, professionalism is known as the concept of itqan, which means working optimally and with high quality as a form of devotion to Allah SWT. The implementation of professionalism in sharia organizations can increase productivity and service quality (Tyrta & Rialdy, 2024). Furthermore, the principles of efficiency and effectiveness are an integral part of sharia management, which is oriented towards achieving goals optimally without wasting resources. Within the framework of maqashid sharia, efficiency and effectiveness are measured not only from an economic perspective but also from their contribution to social welfare and environmental sustainability (Gustia et al., 2025). Although various studies have discussed the principles of sharia management, there are several research gaps that still need further study. First, most studies are still conceptual and have not integrated all the basic principles of sharia management comprehensively within a single analytical framework. Many studies only focus on one or two principles, such as trustworthiness and fairness, without systematically linking them to other principles such as transparency, professionalism, efficiency, and effectiveness (Aliefiarahma & Sasmita, 2025).

Second, existing research tends to focus on specific sectors, such as Islamic banking or education, thus not providing a complete picture of the application of Islamic management principles in various types of organizations. For example, studies on Islamic strategic management in microfinance institutions demonstrate success in integrating Islamic values, but have not yet examined in depth the aspects of efficiency and professionalism in a broader context (Muna & Hapsari, 2015). Third, there are still limitations in connecting Islamic management principles to the challenges of modern organizations, such as digitalization, globalization, and demands for transparent and accountable governance. However, the integration of Islamic values into modern management has the potential to be a solution to the current crisis of ethics and trust (Tyrta & Rialdy, 2024).

Fourth, some studies have not yet thoroughly examined the relationship between spiritual values and organizational performance. However, from an Islamic perspective, organizational success is measured not only by material aspects but also by the blessings and benefits generated. Therefore, research is needed that can integrate spiritual and material dimensions within a holistic sharia management framework (Munawwar & Irkhami, 2026). Based on this gap, this study is crucial to comprehensively examine the basic principles of sharia management, particularly trustworthiness, justice, deliberation, transparency, professionalism, efficiency, and effectiveness from an Islamic perspective. This research is expected to contribute to developing a management concept that is not solely profit-oriented but also based on ethical, moral, and spiritual values.

The objectives of this research are: (1) to analyze the concept and characteristics of each basic principle of sharia management; (2) to examine the relationship between these principles in forming a holistic management system; (3) to evaluate the relevance of sharia management principles in facing the challenges of modern organizations; and (4) to provide recommendations for the implementation of sharia management in various organizational sectors. This research is expected to provide benefits both theoretically and practically. Theoretically, this research can enrich the literature on sharia management by presenting a comprehensive and integrative analysis of various basic principles that have tended to be studied partially. In addition, this research can also be a reference for academics in developing management studies based on Islamic values.

Practically, this research is expected to serve as a guide for practitioners, managers, and organizational leaders in effectively implementing Sharia management principles. By integrating the values of trust, justice, deliberation, transparency, professionalism, efficiency, and effectiveness, organizations are expected to improve performance, build trust, and create long-term sustainability. Furthermore, the implementation of Sharia management is expected to contribute to realizing a more just, ethical, and sustainable economic and social system.

RESEARCH METHODOLOGY

Based on the analysis, it can be concluded that the basic principles of Sharia management, including trustworthiness, justice, deliberation, transparency, professionalism, efficiency, and effectiveness, play a crucial and strategic role in realizing ethical and sustainable organizational governance. These principles serve not only as normative guidelines but also as an operational framework capable of directing individual behavior and the overall organizational system.

Each principle contributes to a complementary and integrated approach. Trust and justice are the primary foundations for building integrity, trust, and a balance between rights and obligations within an organization. Deliberation plays a role in creating a participatory, inclusive, and higher-quality decision-making process. Transparency encourages openness and accountability, ultimately increasing public trust in the organization. Professionalism, known from an Islamic perspective as the concept of *itqan*, ensures that every task is carried out optimally, with quality, and with full responsibility. Efficiency and effectiveness, on the other hand, are crucial instruments in ensuring that all organizational resources are managed optimally without waste, while remaining oriented toward achieving targeted goals. Within the framework of sharia management, these two principles are measured not only from an economic perspective but also by their contribution to social welfare, distributive justice, and environmental sustainability.

Furthermore, this study demonstrates that the integration of spiritual values into sharia management provides an additional dimension that distinguishes it from conventional management approaches. Organizational success is not only measured by material achievements or profits alone, but also by the blessings, benefits, and positive impacts generated for the wider community. This makes sharia management a paradigm that is not only rational and systematic, but also ethical and transcendental. In the context of modern organizations faced with global challenges such as ethical crises, low public trust, and demands for transparent

and accountable governance, sharia management principles have proven relevant and adaptive. The consistent and integrated application of these principles can be a solution in strengthening organizational legitimacy, improving performance, and creating long-term sustainability.

However, this study still has limitations because it is a literature review, so it has not empirically tested the implementation of these principles in the field. Therefore, further research is recommended to take an empirical approach, either through case studies or quantitative research, to more concretely measure the impact of the application of sharia management on organizational performance. Thus, it can be emphasized that sharia management is an alternative management paradigm that is comprehensive and relevant to be applied in various types of organizations. The consistent implementation of its principles is expected to create a governance system that is not only effective and efficient, but also fair, ethical, and sustainable, and makes a real contribution to better economic and social development.

RESULTS AND DISCUSSION

Trust as the Foundation of Organizational Integrity and Accountability

The results of the literature review consistently place trust as the most fundamental principle in the sharia management system. Trust, which literally means trust or divine entrustment, carries profound moral implications: that every individual in an organization is not only horizontally accountable to fellow human beings, but also vertically accountable to God Almighty, the true owner of all resources. In a managerial context, trust manifests itself in the form of leadership integrity, honesty in reporting, and a consistent commitment to their responsibilities.

Beekun and Badawi (2005) emphasized that, from an Islamic perspective, managers' ethical responsibilities are not limited to the interests of shareholders alone, but encompass all stakeholders affected by organizational decisions. This awareness stems directly from the value of trust, which requires every leader to treat their position not as a privilege, but as a trust that must be managed for the common good (Beekun & Badawi, 2005). This view resonates strongly with the theory of *servant leadership* in contemporary management, which is increasingly recognized as an effective approach to building sustainable organizations.

This finding is reinforced by Serevan (2025) who specifically examines the principle of trust in Al-Ghazali's perspective as a framework for ethical governance. His research found that internalizing trust in organizational culture effectively forms a balance between spiritual values and the demands of modern management technology, and becomes a mechanism for preventing manipulative behavior that is much more deeply rooted than formal control mechanisms alone (Serevan, 2025). In the context of governance, trust produces what can be called *self-enforcing governance*, namely effective governance not because of external coercion, but because of the moral awareness of each individual who feels supervised by Allah SWT.

As identified in the introduction to this study, weak implementation of amanah (trustworthiness) is at the root of various serious governance issues, including opportunistic behavior and moral hazard (Munawwar & Irkhami, 2026). Within a holistic sharia management framework, amanah serves as the primary moral filter that screens every managerial decision before it is executed, thus structurally minimizing the scope for practices that are detrimental to stakeholders. The conceptual strengthening of the importance of amanah in sharia organizational governance is also supported by empirical research demonstrating a significant relationship between Islamic ethical values and corporate governance quality. A study conducted by Abbas J. Ali and colleagues found that organizations that internalize amanah values through Islamic work ethics tend to have higher levels of transparency and accountability, and are able to suppress corruption and abuse of authority. This demonstrates that amanah is not only a normative concept but also has practical implications for improving the quality of modern governance.

Furthermore, research published in *the Journal of Business Ethics* confirms that integrating spiritual values such as trust into management systems can create a trust-based organizational culture, which in turn increases coordination effectiveness and operational efficiency. In this context, trust serves as an intrinsic internal control mechanism,

eliminating the organization's complete reliance on external oversight systems, which are often expensive and ineffective.

Justice (*'Adl*) and Transparency as Pillars of Ethical Governance

The principle of justice or *'adl* in sharia management extends far beyond mere equitable economic distribution. Justice encompasses procedural, distributive, and interactional dimensions that must be present simultaneously in a truly just organizational system. In the context of Islamic financial institutions, justice is concretely realized through profit-sharing mechanisms, transparency of contracts, and proportional risk sharing among all parties involved (Sunusi et al., 2025). Abu-Tapanjeh (2009) in his comparative analysis of Islamic governance principles and OECD principles found that sharia-based governance is inherently more comprehensive, as it encompasses not only the accountability and transparency dimensions found in OECD standards but also adds a transcendental dimension of responsibility to Allah SWT. This is one of the most fundamental ethical layers. This dimension is the fundamental difference between the Islamic governance model and conventional governance models that focus solely on shareholder interests (Abu-Tapanjeh, 2009).

This study also found that transparency is an inseparable complement to justice in establishing ethical governance. From a sharia management perspective, transparency is not merely a regulatory obligation, but rather a reflection of the values of honesty (*sidq*) and trustworthiness that must be embodied in every aspect of organizational management. Aribi, Gao, and Hussainey (2012) in their study of social responsibility disclosures in Islamic financial institutions found that the largest portion of disclosures made by these institutions were reports from the Sharia Supervisory Board, reflecting the strong influence of Islamic values on organizational transparency and accountability practices. They concluded that the drive for transparency in sharia institutions is more intrinsic and value-based than mere regulatory compliance (Aribi, Gao, & Hussainey, 2012). Similarly, Ghafran and Yasmin (2020) in their empirical research on Islamic organizations in the UK revealed that although the Islamic ethical framework provides strong normative guidance on transparency and accountability, there remains *an ethical gap* between the idealism of these values and actual governance practices in the field. These findings indicate that the internalization of sharia values must be supported by structured operational mechanisms to ensure it does not remain merely normative (Ghafran & Yasmin, 2020, <https://doi.org/10.1007/s10551-019-04170-3>). The implications of these findings are highly relevant to the needs identified in this study, namely the importance of developing a measurable and standardized implementation framework for sharia management principles.

Consultation (*Shura*) as an Inclusive Decision-Making Mechanism

The principle of deliberation or shura is one of the most distinctive mechanisms in the Islamic management system. Deliberation serves not only as a formal decision-making procedure but also as an expression of Islamic democratic values that require the active involvement of various stakeholders in the collective deliberation process before strategic decisions are made. The substantive application of deliberation has been shown to increase motivation, participation, and innovation capacity in organizations (Rochim & Muttaqien, 2025). Al-Qur'an (2023) in his analytical study of managerial decision-making from an Islamic perspective revealed that shura is the most appropriate approach to strategic decision-making in organizations within the Islamic cultural context. His research found that a shura-based decision-making framework, which integrates collective deliberation with Islamic ethical foundations, results in higher-quality decisions, is more socially legitimate, and is easier to implement because it has the support of various parties involved in the deliberation process (Al-Qur'an, 2023).

Mohiuddin and Muzahidul (2016), in their historical analysis of the practice of shura in the early Islamic era, found that the model of deliberation implemented by the Prophet Muhammad (peace be upon him) and his companions embodied participatory management principles that are highly relevant to the modern organizational context. They argue that shura is not simply a formal consultation procedure, but rather a substantive mechanism that ensures policies reflect collective interests and have broad legitimacy from all stakeholders (Mohiuddin & Muzahidul, 2016, as cited in the Qur'an, 2023). In the context of modern

organizational challenges such as digitalization and globalization, which present increasingly complex decision-making, the principle of shura offers an adaptive approach. Ariff Abd Ghadas, Abd Aziz, and Ramli (2017) argue that shura values integrated into *sharia-compliant corporate governance* inherently encourage inclusiveness in decision-making that not only improves the quality of the decision itself, but also strengthens the legitimacy and social acceptance of the resulting policies (Ariff Abd Ghadas et al., 2017).

Professionalism (*Itqan*), Efficiency, and Effectiveness within the Framework of Sharia Management

The professional dimension of sharia management often receives insufficient attention in academic discussions, even though this principle is an integral part of a holistic Islamic management system. In Islam, professionalism is recognized through the concept of *itqan*, which etymologically means doing something optimally, diligently, and with the highest quality standards as a form of devotion to Allah SWT (Tyrrta & Rialdy, 2024). In an organizational context, *itqan* manifests itself in the form of high professional competence, dedication to service quality, and full responsibility for work results.

Galanou and Farrag (2015) in their study of Islamic leadership in a business context found that leaders who internalize Islamic values, including a commitment to *itqan*, consistently display more ethical managerial behavior, are more oriented towards subordinate development, and are better able to build a productive organizational culture. They concluded that an Islamic leadership model based on spiritual values such as *itqan* offers a distinctive and relevant leadership approach to the contemporary organizational context (Galanou & Farrag, 2015). The principles of efficiency and effectiveness within the maqashid sharia framework cannot be understood solely in the classical economic sense that prioritizes minimizing costs and maximizing financial output. Mahyudin and Rosman (2022) in their systematic review of maqashid-based Islamic banking performance measurement found that efficiency from a sharia perspective must always be evaluated in the context of achieving broader maqashid goals, including education, social justice, and public welfare, not just profitability alone (Mahyudin & Rosman, 2022). This understanding is conceptually aligned with the *triple bottom line concept* in modern sustainability management which integrates economic, social and environmental dimensions.

In the Indonesian context, Gustia et al. (2025) found that organizations that integrate the principles of efficiency and effectiveness based on maqashid sharia into their operational strategies not only display more stable financial performance but also contribute more significantly to the welfare of the surrounding community. This finding indicates that sharia efficiency is not a zero-sum game between organizational interests and social interests, but rather a synergy that benefits both parties simultaneously (Gustia et al., 2025). Islamic work *ethics* is one of the important foundations in understanding professionalism within the framework of sharia management. This concept is rooted in the teachings of the Qur'an and Hadith which view work not merely as an economic activity, but as part of worship and human responsibility as caliphs on earth. In a study conducted by Ali and Al-Owaihah (2008), Islamic work ethics is explained as a value system that emphasizes the balance between individual and social interests, as well as between material and spiritual goals. Thus, every work activity is not only assessed from the results achieved, but also from the process, intention, and impact on others .

Furthermore, Islamic work ethics emphasize the values of hard work, honesty, responsibility, and commitment to quality as core principles that must be internalized by every individual in an organization. Empirical research published in the journal SAGE (2022) shows that individuals with a high level of internalization of Islamic work ethics tend to demonstrate better performance, higher levels of job satisfaction, and more positive organizational behavior. This is because Islamic work ethics encourage individuals to work optimally (*itqan*), maintain trust, and avoid behavior that is detrimental to the organization or society.

In the context of professionalism, the concept of *itqan* holds a central position because it emphasizes the importance of quality and perfection in every job. Professionalism from an Islamic perspective is measured not only by technical competence but also by moral integrity and spiritual awareness. A professional who applies the values of *itqan* will strive to deliver the best results, work in a disciplined manner, and take full responsibility for the tasks assigned. Thus, professionalism in sharia management becomes more comprehensive because it

simultaneously combines aspects of skill, ethics, and spirituality. Furthermore, the relationship between professionalism, efficiency, and effectiveness in sharia management cannot be separated from the broader goal, namely achieving the maqasid sharia. From this perspective, efficiency is understood not only as an effort to minimize costs but also as the ability to optimally manage resources to generate maximum benefits for society. This aligns with the findings of Mahyudin and Rosman (2022), which show that measuring the performance of sharia organizations must consider social, educational, and welfare dimensions, not just financial indicators.

Furthermore, the integration of efficiency and effectiveness within a sharia framework strongly aligns with the concept of sustainability in modern management, such as *the triple bottom line*, which encompasses economic, social, and environmental dimensions. Research published by Springer (2022) confirms that the values of Islamic work ethics have global relevance because they bridge an organization's need for profit with social and environmental responsibility.

Thus, it is understandable that Islamic work ethics serve not only as a moral guideline but also as an operational framework capable of sustainably improving individual and organizational performance. The integration of values such as hard work, responsibility, honesty, and a commitment to quality makes sharia management a system that is not only efficient and effective, but also ethical and oriented toward the welfare of others. This further emphasizes that professionalism (*itqan*), efficiency, and effectiveness in sharia management are interrelated and inseparable in building superior and sustainable organizational governance.

Holistic Integration and Relevance to Modern Organizational Governance

Discussions of each of the principles above consistently demonstrate one important finding: the true strength of a sharia management system lies in the holistic integration of all these principles, not in the partial application of any one principle in isolation. As identified in the introduction to this study, most existing studies still examine these principles in a fragmented manner, thus missing the full picture of how all the principles reinforce each other and form a comprehensive governance system (Aliefiarahma & Sasmita, 2025).

From this holistic, integrated perspective, amanah generates trust, which is a prerequisite for effective shura. Effective shura results in fairer decisions, which in turn strengthens leadership legitimacy. Transparency enables real accountability and strengthens the internalization of amanah. Professionalism ensures that decisions made through shura can be implemented efficiently and effectively. All these principles come together in a coherent and mutually supportive system.

This finding was empirically reinforced by Mursyid, Kusuma, Tohirin, and Sriyana (2021), who analyzed the performance of Islamic banks in Indonesia using the maqasid sharia approach. They found that banks that more consistently applied maqasid principles in their operations displayed a more balanced performance between the financial and social dimensions, and this balance positively contributed to customer trust and long-term institutional stability (Mursyid, Kusuma, Tohirin, & Sriyana, 2021). These findings provide convincing empirical evidence that the holistic integration of Islamic principles produces tangible, measurable benefits, not merely a normative ideal.

Furthermore, Mohd Zain, Muhamad, Abdullah, Sheikh Ahmad Tajuddin, and Wan Abdullah (2024) developed the argument that integrating ESG values with the maqashid sharia principles produces the most comprehensive governance blueprint for the operationalization of sharia-based organizations. In their framework, each ESG dimension receives a deeper meaning through the lens of maqashid: the environmental dimension correlates with the protection of life and descendants, the social dimension correlates with justice and welfare, and the governance dimension directly correlates with trust and transparency as the core of sharia management (Mohd Zain et al., 2024). From a broader perspective, Wilson (2006) argued that the core values of sharia management such as honesty, justice, and social responsibility have universal resonance that transcends the boundaries of the Muslim community, thus sharia management has the potential to develop as an alternative governance model that is globally relevant (Wilson, 2006, as cited in various comparative studies of Islamic governance). This potential for universality makes sharia management not merely an internal system of the Muslim community, but rather a contribution of Islamic civilization to the development of a more just, humanistic, and sustainable global management science.

Holistic integration in sharia management can be understood as an approach that unites all basic principles such as trust, shura, transparency, professionalism, and maqashid sharia orientation into one interconnected and inseparable governance system. This approach emphasizes that management effectiveness is not only determined by the partial application of one principle, but by the integration of these values in forming a complete, ethical, and sustainable organizational system. In this context, maqashid sharia functions as the main framework that directs all organizational activities so that they are not only oriented towards profit, but also towards protecting fundamental values such as religion, life, reason, descendants, and property. This concept of integration is reinforced by research in the *International Journal of Islamic and Middle Eastern Finance and Management journal* which shows that the combination of ESG (Environmental, Social, and Governance) principles with maqashid sharia produces a more comprehensive governance model that is relevant to modern global demands. The research explains that the environmental, social, and governance dimensions do not stand alone, but can be enriched through sharia values to create a balance between financial performance, social responsibility, and environmental sustainability. These findings confirm that holistic integration is not only normative, but also has practical implications in enhancing organizational stability and legitimacy.

Furthermore, studies in the Indonesian context also show that the integration of ESG and maqasid sharia significantly impacts the sustainability of Islamic financial institutions. This research found that organizations that implement an integrated approach are able to achieve a balance between economic and social welfare goals, thereby increasing stakeholder trust and strengthening organizational resilience in the long term. This demonstrates that integrating sharia principles with a modern framework is not only possible but also provides a competitive advantage.

Thus, holistic integration in sharia management is a strategic approach that connects spiritual values with modern managerial practices. This approach not only results in a more ethical and equitable governance system but also increases organizational effectiveness in facing increasingly complex global challenges. Therefore, sharia management has great potential to develop as an alternative governance model that is relevant not only for Islamic organizations but also for global management systems that prioritize sustainability and social responsibility.

CONCLUSION

Based on the study's findings, it can be concluded that the basic principles of sharia management, including trustworthiness, justice, deliberation, transparency, professionalism, efficiency, and effectiveness, play a crucial role in establishing ethical, fair, and sustainable organizational governance. Trustworthiness serves as the foundation for integrity and accountability, justice creates a balance between rights and obligations, deliberation encourages participatory decision-making, transparency strengthens public trust, and professionalism ensures that every task is carried out optimally and responsibly.

Furthermore, the integration of sharia management principles demonstrates that organizational success is measured not only by material gains or profits, but also by blessings, benefits, and positive impacts on society. Sharia management is relevant for application in various types of modern organizations because it can address the challenges of ethical crises, low accountability, and the need for transparent and sustainability-oriented governance. Thus, sharia management can be an alternative management paradigm that is effective, efficient, ethical, and in line with Islamic values.

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