



## Islamic Educational Institutions: Perspective of Maqasid al-Shariah and Accounting

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### ABSTRACT

*This study aims to explore the application of Maqasid Shariah in the governance and accounting practices of Islamic educational institutions in Indonesia. The research focuses on three key dimensions: *hifz ad-din* (protection of religion), *hifz al-'aql* (protection of intellect), and *hifz al-mal* (protection of wealth). A qualitative method with document analysis was employed, reviewing relevant laws and regulations, Shariah accounting standards, annual reports of Islamic educational institutions, and previous studies published between 2015 and 2025. The findings reveal that *hifz ad-din* is implemented through curricula based on Islamic values and character development, while *hifz al-'aql* is reflected in the integration of information systems and learning innovations. However, the implementation of *hifz al-mal* through transparent and accountable financial reporting still faces challenges related to accounting staff competencies, the absence of specific regulations, and weak internal oversight. A comparison with existing literature highlights the absence of standardized Maqasid Shariah disclosure frameworks for the education sector. This study recommends strengthening accounting human resources, adopting Shariah-based Financial Accounting Standards (SAK Syariah), and enhancing public policy support to promote governance aligned with Shariah principles. The findings contribute to enriching the literature on integrating Maqasid Shariah values into accounting practices in Islamic educational institutions, offering insights for policy development and best practices in the sector.*

**Keywords :** *Maqasid Shariah; Shariah Accounting; Islamic Educational Institutions; Hifz ad-din; Hifz al-'aql; Hifz al-mal; Educational Governance*



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## INTRODUCTION

Islamic educational institutions play a strategic role in shaping generations with noble character, broad knowledge, and the capacity to contribute to the welfare of the ummah. In the perspective of Islamic law, the objective of education is not solely focused on cognitive attainment but also on the realization of *Maqasid al-Shariah*—the protection of religion (*hifz al-din*), the protection of intellect (*hifz al-'aql*), and the protection of wealth (*hifz al-mal*)—as articulated by Imam al-Ghazali (1993) in *Al-Mustashfa* and comprehensively systematized by al-Shatibi (n.d.) in *Al-Muwafaqat*. This concept affirms that every activity, including education, must be directed towards achieving both worldly and eternal benefits.

In the modern context, the implementation of *Maqasid al-Shariah* in Islamic educational institutions entails the integration of religious values into the curriculum, the strengthening of governance based on Shariah principles, and the adoption of transparent and accountable accounting systems (Kamal & Siti, 2021; Subekti, 2024). From an Islamic perspective, accounting is not merely a process of recording financial transactions, but rather an instrument of accountability (*hisab*) aligned with Shariah principles to achieve *maslahah* (public benefit) (Al-Ghazali, 1993; Al-Shatibi, 1997). Within Islamic educational institutions, accounting practices cannot be separated from the *Maqasid al-Shariah* framework, which requires the safeguarding of religion (*hifz al-din*), intellect (*hifz al-'aql*), and wealth (*hifz al-mal*). The application of these principles serves as a foundation for building governance that is accountable, transparent, and oriented toward community welfare (Ibn Rushd, 1992; Hasbullah, 1999).

Contemporary research demonstrates that *Maqasid al-Shariah*-based disclosure enhances the reputation and public trust of Islamic organizations (Subekti, 2024; Syahril et al., 2023). In accounting, this is

closely related to disclosure quality and accountability reporting, where the clarity of financial information influences stakeholder perceptions. However, studies in *pesantren* and *madrrasah* (Isroin et al., 2025; Baehaqi et al., 2025) reveal that the implementation of Shariah Accounting Standards (*SAK Syariah*) is often hindered by limited human resources, insufficient training, and suboptimal use of accounting information systems (Sulistiani, 2019). Furthermore, research by Yusoff and Yaya (2016) and Ahmad and Rahman (2023) shows that in the financial sector, the dimension of *hifz al-mal* is more dominant due to its direct relevance to assets and investments. In contrast, in the education sector, *hifz al-din* and *hifz al-'aql* tend to be emphasized through curriculum development and the management of intellectual resources. These differences necessitate the adaptation of accounting disclosure frameworks to align with the mission of Islamic education.

The *SAK Syariah* serves as a crucial instrument for ensuring financial reporting that aligns with the principles of *hifz al-mal*. Evidence indicates that institutions adopting *Maqasid*-based performance measurement tend to achieve higher levels of public trust and donor support (Syahril, Putra, & Handayani, 2023; Kamaruddin, Zakaria, Hanefah, Shafii, & Salleh, 2025). Nonetheless, the literature reveals that empirical studies on the application of *Maqasid al-Shariah* in the education sector remain limited, with most research focusing on the Islamic banking and finance sectors (Bibliometric *Maqasid* Studies, 2024). Key challenges include limited competency among accounting personnel, the absence of disclosure guidelines tailored for the education sector, and weak internal monitoring mechanisms (Isroin, Marwazi, & Adawiyah, 2025; Baehaqi, Faradila, & Zulkarnain, 2025). This calls for research that integrates Islamic legal and accounting perspectives to map the extent to which *Maqasid al-Shariah* principles have been embedded in the financial management and reporting of Islamic educational institutions.

Accordingly, this study seeks to analyze the application of *Maqasid al-Shariah* in the accounting practices of Islamic educational institutions, aiming to identify the extent to which Shariah values have been integrated into reporting and governance. This study not only contributes theoretically to the literature on Islamic accounting but also offers practical recommendations to enhance accountability and transparency in the Islamic education sector in Indonesia.

## RESEARCH METHODS

This study adopts a qualitative approach using a library research design and document analysis. This approach was chosen because the objective of the research is to gain an in-depth understanding of the application of *Maqasid al-Shariah* in the governance and accounting practices of Islamic educational institutions through a conceptual review, regulatory analysis, and examination of reported practices in existing literature and official documents. Classical Islamic jurisprudential works, such as *Al-Mustashfa* by Al-Ghazali, *Al-Muwafaqat* by Al-Shatibi, and *Bidayat al-Mujtahid* by Ibn Rushd, were employed as the conceptual foundation.

Data were analyzed using thematic analysis, which involved three main stages. First, data reduction was carried out by classifying information into the three principal categories of *Maqasid al-Shariah*: *hifz al-din* (protection of religion), *hifz al-'aql* (protection of intellect), and *hifz al-mal* (protection of wealth). Second, data presentation was conducted by organizing the analysis into narratives, tables, and comparative reviews of previous studies. Finally, conclusion drawing and verification were performed by comparing the findings with the research hypotheses and relevant literature, and by evaluating their consistency with the theoretical framework of *Maqasid al-Shariah*.

## RESULTS AND DISCUSSION

The analysis identifies three core dimensions in the application of *Maqasid al-Shariah* within Islamic educational institutions: *hifz ad-din* (protection of religion), *hifz al-'aql* (protection of intellect), and *hifz al-mal* (protection of wealth). These findings are consistent with literature adopting the *maqasid* framework as an organizational performance indicator, wherein Shariah objectives are translated into disclosure dimensions and operational performance indicators. Subekti (2024) and similar studies operationalize these concepts into measurable dimensions and disclosure items, enabling the *maqasid* framework to function as an evaluative tool for the governance of Islamic institutions.

**(a) *Hifz ad-din*:** Literature underscores that educational institutions prioritizing value-based education and religious curricula align closely with Shariah objectives. Numerous case studies on *pesantren* and *madrrasah* in Indonesia report consistent implementation of curricular and extracurricular activities aimed at strengthening religious guidance and character development. However, variation persists

across institutions in curriculum formality, documentation, and outcome evaluation, suggesting the need for standardization.

**(b) *Hifz al-aql*:** Studies emphasize the integration of intellectual competence and accounting information systems to promote transparency and accountability. Research examining digital accounting systems and the integration of *maqasid* into accounting information systems reveals potential improvements in management and reporting quality, particularly when intellectual development (staff expertise, accounting literacy) is enhanced. This supports the present study's finding that protection of intellect positively correlates with the adoption of modern accounting practices and digital information systems.

**(c) *Hifz al-mal*:** Consistent with the present findings, literature widely reports weaknesses in financial management and reporting among Islamic educational institutions. Empirical studies on pesantren accounting, implementation of ISAK, PSAK, PAp (Pesantren Accounting Guidelines), and Shariah Financial Accounting Standards indicate that formal adoption is often partial—primarily due to limitations in human resources, insufficient understanding of standards, and a lack of regulatory pressure or external audit incentives. These studies recommend disseminating accounting guidelines, strengthening staff capacity through training, and introducing audit mechanisms to enhance the quality of financial reporting.

Thematic analysis highlights that institutions adopting Shariah Financial Accounting Standards, engaging in independent audits, or developing *maqasid*-based disclosures demonstrate higher levels of public and donor trust. Evidence from Islamic banking and other Islamic organizations reveals a positive relationship between *maqasid* disclosure (or *maqasid* compliance indices) and perceptions of ethical standing, as well as several non-financial performance metrics. However, the causal link to financial performance remains mixed: while non-financial benefits such as enhanced reputation and trust are well-documented, impacts on traditional accounting metrics vary. Thus, this study differentiates between improvements in accountability/trust (non-financial) and measurable changes in financial performance.

**Comparison with Previous Studies:** The findings align with systematic and empirical research demonstrating the utility of *maqasid* as an evaluative framework. However, sectoral differences are evident—banking and large corporations generally possess greater capacity and stronger incentives to disclose *hifz al-mal*, whereas many small-to-medium Islamic educational institutions (notably pesantren) struggle with standardized reporting and audits. This study therefore enriches the literature by offering contextual evidence in the education sector and underscores the need for sector-specific policy approaches.

**Data Quality and Validity:** This study employs document analysis (regulations, SAK/ISAK/PAP guidelines, annual reports, and scholarly articles). Such a method is accepted for qualitative document-based studies but carries inherent limitations, including incomplete reports, inconsistent formats, and limited generalizability. Indonesian literature frequently recommends triangulation with interviews or field case studies to validate accounting practices and their influence on stakeholder trust.

**Practical and Policy Implications:** Based on the literature synthesis, three intervention pathways emerge: (1) dissemination and implementation of pesantren accounting guidelines/Shariah Financial Accounting Standards with adaptation of *maqasid* items for educational reporting; (2) capacity-building for accounting staff through targeted training and technical assistance; and (3) establishment of external audit or peer-review mechanisms alongside incentives for institutions applying *maqasid*-based disclosures. Empirical evidence supports the effectiveness of these measures in enhancing transparency and accountability.

**Research Gaps and Future Directions:** Despite the development of theoretical frameworks and measurement instruments, further research is needed to: (a) empirically validate *maqasid* disclosure items on representative samples of educational institutions; (b) conduct cross-sectoral comparative studies to understand differing incentives; and (c) undertake intervention-based research (training + audit) to assess whether capacity-building yields measurable improvements in *hifz al-mal* reporting. Addressing these gaps will refine the integration of *maqasid al-shariah* into accounting and governance practices for Islamic educational institutions.

Table 1.  
Comparative Summary of Previous Studies and Relevance to the Present Research

No	Author(s) & Year	Research Focus	Key Findings	Relevance to This Study
1	Subekti (2024)	Maqasid Shariah disclosure for Islamic organizations	Developed a disclosure framework comprising 12 dimensions, 20 elements, and 74 operational items.	Serves as an operational reference for measuring Maqasid integration in Islamic educational institutions.
2	Ahmad & Rahman (2023)	Maqasid disclosure in Shariah-compliant corporations	Found variations in disclosure across Maqasid dimensions; corporate governance influences the level of disclosure.	Corporate models can be adapted to develop disclosure formats for educational institutions.
3	Dasmadi (2024)	Systematic literature review on Maqasid & organizational performance	Reported strong correlations between Maqasid compliance and non-financial indicators such as reputation and ethics.	Supports the finding that Maqasid disclosure enhances accountability and public trust.
4	Kamal & Siti (2021)	Operationalization of Maqasid in Islamic education	Outlined operational indicators for Maqasid in educational institutions.	Provides a ready-to-use indicator framework for educational contexts.
5	Yusoff & Yaya (2016)	Maqasid index in Islamic financial institutions	Focused on <i>hifz al-mal</i> and <i>hifz an-nafs</i> through financial reporting.	Highlights the differing emphasis between the financial and educational sectors.
6	Syahril et al. (2023)	Maqasid-based accounting	Emphasized performance measurement integrating spiritual, social, and material dimensions.	Reinforces the importance of non-material aspects in Islamic educational accounting.
7	Rachmani (2020)	Awareness of pesantren accounting guidelines	Found that awareness of guidelines positively affects pesantren financial report quality.	Supports the recommendation to strengthen human resource capacity to improve <i>hifz al-mal</i> .
8	Putri et al. (2024)	Evaluation of pesantren financial reporting	Identified variations in compliance; some institutions have adopted guideline-based reporting.	Provides comparative evidence from traditional Islamic educational institutions.
9	Isroin et al. (2025)	Implementation of pesantren accounting	Identified obstacles in asset recording, donation classification, and staff capacity.	Explains technical barriers hindering <i>hifz al-mal</i> disclosure.
10	Sulistiani (2019)	Accounting information systems in pesantren	Digitalization improved record-keeping consistency and transparency.	Shows the link between <i>hifz al-'aql</i> and enhanced <i>hifz al-mal</i> reporting.

11	Zulpan et al. (2024)	Preparation of pesantren financial reports in Jambi	Found diverse reporting practices; highlighted the need for standardization.	Reinforces the necessity for standard formats incorporating Maqasid indicators.
12	Amjadallah et al. (2024)	Implementation of pesantren accounting for transparency	Found that pesantren accounting improves transparency but remains limited in scope.	Supports the finding that <i>hifz al-mal</i> implementation is inconsistent.
13	Baehaqi et al. (2025)	Accountability in pesantren accounting	Accountability is influenced by organizational structure and oversight practices.	Highlights the role of monitoring mechanisms in consistent Maqasid implementation.
14	Fauzan et al. (2025)	Role of financial reporting in pesantren management effectiveness	Financial reporting supports managerial effectiveness when backed by audits and qualified staff.	Strengthens the case for external audits and HR capacity building.
15	Taylor & Francis Review (2022)	Determinants of Shariah disclosure (multinational)	Corporate governance, firm size, and ownership structure affect Maqasid disclosure levels.	Identifies organizational factors relevant to improving disclosure in education.
16	Securities Commission Malaysia (2023)	Regulatory guidance for Maqasid disclosure	Regulatory guidelines promote Maqasid disclosure in capital markets.	Provides a policy model adaptable for educational sector advocacy.
17	Meta-analysis Maqasid (2023)	Relationship between Maqasid disclosure & performance	Found strong links between Maqasid disclosure and trust/reputation; financial impacts were mixed.	Explains why improvements in accountability are more evident than in financial performance.
18	Digitalization Studies (2018–2024)	Impact of digital transformation on pesantren accounting	Accounting system digitalization improved documentation and transparency.	Supports investment in information systems for <i>hifz al-aql</i> and <i>hifz al-mal</i> .
19	Bibliometric Maqasid Studies (2024)	Trends and research gaps in Maqasid studies	Identified growing applications of Maqasid and the need for empirical studies in education.	Positions this study as an empirical contribution to Islamic education.
20	Operational Instruments Maqasid (2022–2025)	Development of Maqasid measurement instruments	Quantitative and qualitative tools are available for adaptation in the education sector.	Offers tools to evaluate the extent to which educational institutions meet Maqasid objectives.

Based on the comparative analysis presented in the table, the application of *Maqasid al-Shariah* in the governance and accounting practices of Islamic educational institutions is supported by a strong theoretical and empirical foundation. Nevertheless, the level of implementation varies significantly across institutions. Previous studies have provided conceptual frameworks and operational indicators that can be adapted to the educational sector, highlighting the strategic benefits of *Maqasid* disclosure in enhancing institutional reputation and public trust.

The literature also identifies several practical challenges, including limitations in human resources, the absence of standardized practices, and technical constraints in asset recording, which collectively hinder the full implementation of the *hifz al-mal* dimension. Moreover, the adoption of digital systems within Islamic educational institutions—particularly through the integration of information technology—holds substantial potential to improve the consistency of record-keeping (*hifz al-'aql*) while simultaneously strengthening financial transparency.

This review further reveals that organizational factors such as governance quality, institutional size, and the robustness of oversight mechanisms are critical determinants of institutional performance in the Islamic education sector. Therefore, the integration of *Maqasid al-Shariah* into Islamic educational institutions requires a combination of clearly defined measurement frameworks, strengthened governance structures, technological support, and policy interventions that encourage standardized reporting and accountability based on *Maqasid* principles.

## CONCLUSION

This study reveals that the application of *Maqasid al-Shariah* in Islamic educational institutions in Indonesia can be clearly identified through three key dimensions: *hifz ad-din* (protection of religion), *hifz al-'aql* (protection of intellect), and *hifz al-mal* (protection of wealth). The implementation of *hifz ad-din* is reflected in curricula grounded in religious values and character development programs, while *hifz al-'aql* is evident in the strengthening of academic governance and the utilization of information technology to enhance transparency. However, *hifz al-mal*—which encompasses financial accountability and transparent reporting—still faces challenges in consistent application, primarily due to limitations in human resources and inadequate understanding of Shariah-based accounting standards.

Integrating *Maqasid al-Shariah* principles into the accounting system has been shown to contribute positively to improving governance quality and public trust, particularly in institutions that adopt Shariah Financial Accounting Standards and conduct external audits. These findings align with previous studies in the Islamic finance sector but provide a novel contribution to the context of educational institutions. Therefore, strengthening human resource capacity, fully implementing Shariah accounting standards, and ensuring effective regulatory support are essential to optimizing the application of *Maqasid al-Shariah* in the management of Islamic educational institutions in the future.

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