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Islamic ethical governance: An integrated model for corruption prevention

Zahron Abdurrahman*

Faculty of Business and Economics, Universitas Islam Indonesia, Indonesia
*) Corresponding Author (e-mail: zahronman@uii.ac.id)

Abstract

This study develops an integrated Islamic Ethical Governance model for organizational corruption prevention, incorporating Islamic values of *'adl* (justice), *amanah* (trust), *shura* (consultation), and Islamic business ethics. Using a qualitative systematic literature review approach, relevant scholarly sources were analyzed through thematic coding to create a conceptual framework integrating modern governance principles with Islamic ethical values. The research presents a comprehensive four-element model: *'adl*-based internal and external control mechanisms promoting justice; *amanah*-driven transparency and accountability reflecting moral responsibility; *shura*-institutionalized ethical training and participatory consultation fostering anti-corruption values; and Islamic business ethics implementing socially responsible behavior through CSR rooted in *maslahah*, *ihsan*, and *taqwa*. This holistic framework provides a foundation for nurturing anti-corruption organizational behavior. It contributes a theoretically grounded, practically applicable framework for implementing Islamic ethical governance as a sustainable anti-corruption strategy, addressing existing literature gaps in corruption prevention mechanisms.

Keywords: Islamic Ethical Governance, Corruption Prevention, Islamic Business Ethics, Corporate Governance.

Abstrak

Penelitian ini mengembangkan model tata kelola etika Islam terintegrasi untuk pencegahan korupsi organisasi, yang mengintegrasikan nilai-nilai Islam seperti adil, amanah, shura (musyawarah), dan etika bisnis Islam. Dengan menggunakan pendekatan tinjauan literatur sistematis kualitatif, sumber-sumber akademik yang relevan dianalisis melalui pengkodean tematik untuk menciptakan kerangka konseptual yang mengintegrasikan prinsip-prinsip tata kelola modern dengan nilai-nilai etika Islam. Penelitian ini menyajikan model empat unsur yang komprehensif: mekanisme pengendalian internal dan eksternal berbasis 'adl yang mempromosikan keadilan; transparansi dan akuntabilitas yang didorong oleh amanah yang mencerminkan tanggung jawab moral; pelatihan etika yang diinstitusionalkan dan konsultasi partisipatif berbasis shura yang menumbuhkan nilai-nilai anti-korupsi; serta etika bisnis Islam yang menerapkan perilaku bertanggung jawab secara sosial melalui CSR yang berakar pada maslahah, ihsan, dan taqwa. Kerangka kerja holistik ini menyediakan landasan untuk menumbuhkan perilaku organisasi yang anti-korupsi. Penelitian ini menyajikan kerangka kerja yang didasarkan pada teori dan dapat diterapkan secara praktis untuk mengimplementasikan tata kelola etika Islam sebagai strategi anti-korupsi yang berkelanjutan, sekaligus mengisi celah dalam literatur mengenai mekanisme pencegahan korupsi.

Kata kunci: Tata Kelola Etika Islam, Pencegahan Korupsi, Etika Bisnis Islam, Tata Kelola Korporasi.

1. Introduction

Corruption remains a pervasive global challenge that significantly impedes economic development, exacerbates social inequalities, and erodes public confidence in both governmental and private sector institutions. According to Transparency International (2023), the global Corruption Perception Index (CPI) stands at 43 out of 100, demonstrating that numerous countries continue to grapple with entrenched corrupt practices. Among Muslim-majority nations in Southeast Asia, Indonesia scores 34 (rank ~115/180) and Malaysia is around the global average with 50. In the Middle East and North Africa region, the average CPI for Arab states are 34, while Turkey scored 34 as well (lowest since 2012), and Pakistan fared worse with a score of 27. These figures highlight that corruption persists even in countries where Islamic values emphasize integrity and honesty in governance.

The persistence of relatively low CPI scores in several Muslim-majority countries reflects a significant disjunction between the normative framework of Islamic governance and the empirical realities of institutional practice. Although Islamic teachings strongly emphasize integrity and accountability, the prevalence of corrupt behavior indicates that the mere existence of Islamic values at the societal level has not been sufficient to curb unethical practices. This underscores the urgent need to not only reassert Islamic ethical principles in theory but also to operationalize them through effective institutional mechanisms and individual moral commitment. Grounded in Islamic ethical principles ideal governance emphasizes the principles of justice (*al-adl:* Q.S. An-Nisa; 4:135), trustworthiness (Q.S. An-Nisa; 4:58*)*, transparency (*shafafiyah: Q.S. Al-Baqarah 2:283)*), and responsibility (*mas'uliyah: Q.S. As-Saffat 37:24*). The Islamic ethical system teaches that individuals in the public and private sectors should uphold integrity and avoid corrupt practices by instilling the fear of Allah (takwa) and accountability in this world and the hereafter. If these principles are applied effectively, clean and welfare-oriented governance can be achieved.

Despite the theoretical robustness of Islamic governance principles, their practical implementation in contemporary anti-corruption frameworks remains inadequately explored and insufficiently operationalized. While extensive literature exists on conventional anti-corruption mechanisms and Islamic governance principles separately, there is a significant research gap in understanding how Islamic ethical frameworks can be systematically integrated with modern governance practices to create effective anti-corruption models. While prior studies have examined hisbah as public moral supervision (Ateş, 2017), ihsan as ethical excellence in governance (Ghafran & Yasmin, 2020), and sharia-compliant internal controls as organizational mechanisms (Hanefah et al., 2020), these dimensions have largely been treated in isolation. To date, little attention has been given to integrating them into a comprehensive Islamic governance framework for combating corruption (Din et al., 2024).

Accordingly, this research responds to these gaps by developing a comprehensive Islamic Ethical Governance framework that integrates sharia accountability principles

with contemporary governance practices. The research objectives are to examine how Islamic values-based governance mechanisms can effectively prevent corruption in both structural and personal dimensions, provide practical implementation guidelines for governments, corporations, Islamic financial institutions, and Islamic business sectors, and evaluate the effectiveness of Islamic ethical principles in creating sustainable anti-corruption systems. This research makes several novel contributions to academic discourse by pioneering an integrated theoretical framework that systematically combines traditional Islamic principles with modern governance practices, introducing a holistic methodological approach that addresses corruption prevention through spiritual and moral accountability mechanisms beyond conventional legal-regulatory approaches, and providing actionable implementation strategies that can be adopted across various organizational contexts. The study enriches the corpus of Islamic ethics in public and corporate governance studies, offering evidence-based recommendations for policy development that is both effective and aligned with Islamic values, thereby contributing to more culturally sensitive and contextually appropriate governance reforms in Muslim-majority countries.

2. Literature Review

Building a comprehensive model requires an adequate literature base. Ethical governance and Islamic ethical principles are the main keys in initiating the discussion of models that are able to integrate corruption prevention efforts based on the perspective of Islamic values.

Corruption Prevention

Corruption is an act of abuse of power or authority for personal or group gain, which violates the law and social norms. Etymologically, the term "corruption" comes from the Latin "corrumpere", which means rottenness, ugliness, or dishonesty. Robert Klitgaard defines corruption as the abuse of public power for private gain. This definition emphasizes that corruption involves the abuse of office or power for personal or group gain (ACLC, 2023).

According to Sayyid Husain al-Alatas, corruption has several characteristics, including: betrayal of trust, fraud against government bodies, private institutions, or the general public, deliberately ignoring the public interest for special interests, carried out in secret, involving more than one person or party, the existence of mutual obligations and benefits, centered on those who want certain decisions and those who can influence them, there is an attempt to cover up corrupt acts (Siregar, 2017).

In Indonesia, Law Number 31 of 1999 which has been amended by Law Number 20 of 2001 concerning the Eradication of Corruption classifies corruption into seven main types: state financial losses, bribery, embezzlement in office, extortion, fraudulent acts, conflict of interest in procurement, gratuities. A scientific understanding of corruption includes an analysis of the causal factors, socio-economic impacts, and prevention and eradication strategies. Causal factors of corruption can be internal, such as greed or low morale, and external, such as weaknesses in the legal system or an

organizational culture that is permissive of corruption (Kenneth, 2024). The impact of corruption is very detrimental, including decreased public trust in government, economic losses, and obstruction of development. Therefore, efforts to prevent and eradicate corruption require a multidimensional approach, including strict law enforcement, anti-corruption education, and strengthening transparent and accountable governance systems.

Ethical Governance

Preventing corruption is a collective effort that needs to be carried out by various parties. The government is the initial key to implementing ethical governance rules for profit and non-profit organizations to prevent corruption from occurring. The government's contribution makes corruption prevention regulations mandatory so that they can be applied legally. In addition to the role of the government, organizations must also have a strong commitment to building an ethical culture. One effective way is to implement transparency and accountability policies in every aspect of its operations. Every decision taken must be based on the principles of justice and not provide loopholes for corrupt practices. For this reason, a strong internal control system and whistleblowing system are required to protect whistleblowers from potential intimidation or discrimination.

Ethical governance must also be applied to individuals as part of the organization. Every leader and employee is required to have high integrity and uphold moral values at work. Education and training on business ethics and corruption prevention should be conducted regularly to increase awareness and compliance with established ethical standards. Furthermore, collaboration between the government, private sector and civil society is necessary to ensure the sustainability of ethical governance. With external oversight and active participation from various parties, corruption prevention efforts can be more effective. Technology can also be leveraged to increase transparency, for example by implementing digital systems in financial and administrative reporting to minimize loopholes for corrupt practices. Ultimately, ethical governance is not just about regulatory compliance, but also about building a culture based on integrity. Thus, organizations can run their operations responsibly and create an environment free from corruption.

Principles of Islamic Ethics

Ethics in the Islamic perspective emphasizes the principles of justice ('*adalah*), honesty (*ṣidq*), responsibility (*amanah*), and kindness (*iḥsān*). These principles are the basis for building ethical governance and preventing corrupt practices in various aspects of life, whether in the business sector, government, or non-profit organizations. In Islam, justice ('is) is the main pillar in every decision and action. Every individual, especially those with authority, must ensure that the policies taken do not harm other parties and are in accordance with the values of truth. This is in line with Allah's words in QS. An-Nisa' (4:58) which states: *"Verily, Allah enjoins you to deliver the trust to those who are entitled to it, and when you set a law among men, set it justly."*

In addition, the principle of ṣidq (honesty) is the cornerstone of social and economic interaction. Islam prohibits all forms of fraud, manipulation, and lies that can harm other parties. Honesty in financial management and business reporting is an important element in preventing corrupt practices. The principle of trustworthiness is also emphasized in Islam, where each individual is responsible for the duties and authority they carry. Leaders in an organization, both in the public and private sectors, must carry out their mandate with full responsibility and not abuse power for personal gain. Rasulullah SAW said: "*Every one of you is a leader, and every leader will be held accountable for his leadership*." (HR. Bukhari & Muslim)

The principle of *iḥsān* emphasizes that individuals should not only obey the rules, but also strive to do the best in every action. In the context of governance, *iḥsān* can be realized through information disclosure, increased transparency, and a commitment to always improve the system to be more fair and have integrity. The application of Islamic ethical principles in organizational governance not only prevents corrupt practices, but also builds an environment full of moral values, so that public trust in the institution can be maintained. Therefore, it is important for every leader and individual in the organization to understand and practice Islamic ethical principles in their every decision and action.

3. Research Method

This study adopts a Systematic Literature Review (SLR) with a qualitative approach to construct a conceptual framework of Islamic Ethical Governance integrated with corruption prevention. The literature search was conducted across Scopus, Crossref, and Google Scholar databases, limited to publications between 2014–2024, and restricted to articles focusing on Islamic governance, ethics, corruption prevention, and good governance. Both conceptual and empirical works were included.
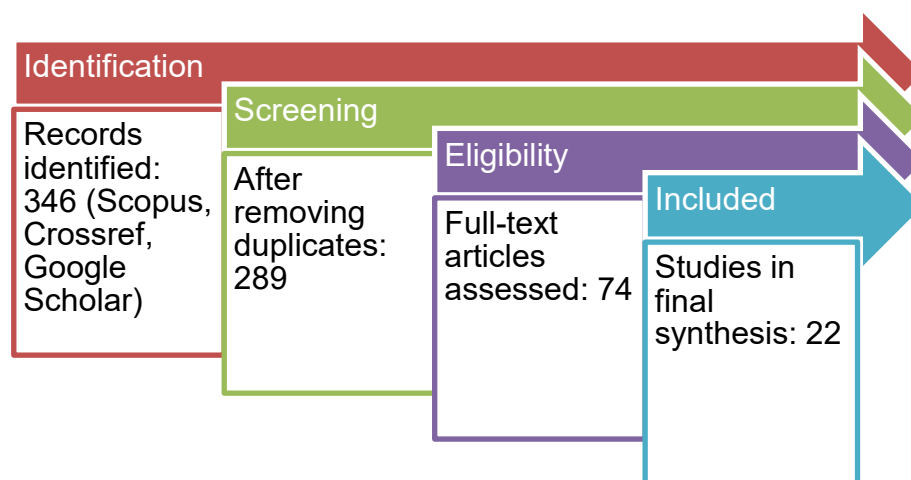

Figure 1. PRISMA Flow Diagram of the Research

The initial identification yielded 346 records. After the removal of duplicates (n = 57), a total of 289 unique articles remained. During the screening stage, based on titles and abstracts, 215 articles were excluded for being outside the thematic scope. This left 74 articles for full-text eligibility assessment, where a more detailed evaluation was

conducted to determine relevance to Islamic governance, ethics, and corruption-related frameworks. Following this stage, 52 articles were excluded for insufficient theoretical contribution, leaving 22 articles as the final sample for synthesis. The overall selection process followed the logic of the PRISMA flow diagram, ensuring rigor, transparency, and replicability.

As a result, seven overarching themes were identified—Islamic governance, Islamic ethics, corruption avoidance, corruption prevention, ethical leadership, maqashid al-shariah in governance, and Islamic accountability. These themes were synthesized into a three-stage conceptual framework development: dimension identification, values and mechanisms integration, and conceptual model formulation. The final conceptual model provides a theoretically grounded framework for understanding Islamic Ethical Governance as a tool for corruption prevention, serving both as a basis for further empirical validation and as a practical guideline for organizations and policymakers.

4. Results and Discussion
4.1 Result

The systematic literature review yielded 22 eligible articles (Appendix 1) that were analyzed to identify convergences, divergences, and gaps in the scholarship on Islamic governance, ethics, and corruption prevention. The analysis shows that prior studies are largely fragmented across different themes, such as shariah governance in Islamic financial institutions and philanthropic organizations (e.g. Ghani et al., 2024; Roziq et al., 2022; Wasim & Zafar, 2024), Islamic value-based leadership and organizational behavior (Galanou & Farrag, 2015; Ruhullah & Ushama, 2024; Rusyidi, 2023), and the integration of maqasid al-shariah into contemporary governance frameworks (Karimullah, 2023; Md Ramli, 2020; Saputra et al., 2021). Parallel strands of research emphasize the ethical and anti-corruption dimensions of governance, highlighting accountability, transparency, and integrity as core pillars (Agama et al., 2024; Din et al., 2024; Roso et al., 2020; Sulaiman, 2018; Trisnawati & Akhmad Hasan Saleh, 2024). Despite their thematic diversity, these studies consistently underscore the centrality of al-amānah (trustworthiness), al-ʿadl (justice), shūrā (consultation), taqwā (piety), and maqāṣid al-sharīʿah (the higher objectives of Islamic law) as guiding principles of Islamic ethical governance.

However, a critical examination of these works reveals a persistent limitation: the majority of studies remain normative or descriptive in nature, with limited empirical investigation into the explicit relationship between Islamic ethical values and corruption prevention at the institutional level (Muthoifin et al., 2024; Sofyan et al., 2024; Syam & Fitri, 2024). While some empirical evidence suggests positive associations—such as between Islamic leadership and organizational effectiveness(Galanou & Farrag, 2015) or between Islamic-based ESG disclosure and stakeholder trust (Shalhoob, 2025)—there is still a lack of integrative frameworks that systematically link leadership, governance mechanisms, and anti-corruption strategies.

Synthesizing insights from the 22 studies, this research identifies a clear gap: the absence of a comprehensive conceptual model that unifies Islamic ethical foundations

with practical anti-corruption governance mechanisms. To address this, the findings were synthesized into three interrelated dimensions. First, the normative dimension articulates the foundational values of amanah, adl, taqwa, shura, and maqasid al-shariah as ethical anchors. Second, the mechanistic dimension incorporates institutional governance mechanisms such as accountability, transparency, internal control, and shariah supervisory functions. Third, the practical anti-corruption dimension links these values and mechanisms with applied strategies, including fraud prevention, ethical leadership enforcement, and Islamic-based anti-corruption education.

The integration of these dimensions culminates in the proposed model of Islamic Ethical Governance (IEG), which bridges theoretical constructs and applied governance practices. By doing so, the framework not only reinforces normative justifications previously articulated in the literature but also offers an operational roadmap for embedding Islamic ethics into anti-corruption strategies across organizational contexts. This analytical synthesis thus contributes both conceptually and practically, providing a foundation for future empirical testing and institutional implementation.
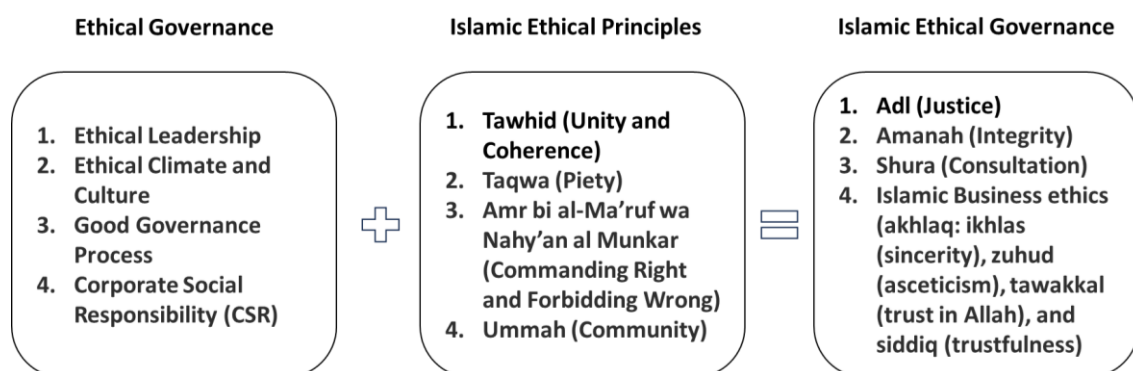
The Model Proposed

Figure 2. Model of Islamic Ethical Governance

Figure 2 illustrates the Islamic Ethical Governance model, which represents a synthesis of three main components. The first component is Ethical Governance, encompassing ethical leadership, ethical climate and culture, good governance processes, and Corporate Social Responsibility (CSR). The second component consists of Islamic Ethical Principles, comprising four fundamental principles: *Tawhid* (Unity and Coherence), *Taqwa* (Piety), *Amr bi al-Ma'ruf wa Nahy'an al Munkar* (Commanding Right and Forbidding Wrong), and *Ummah* (Community). These two components are then synthesized to form Islamic Ethical Governance, which integrates values such as *Adl* (Justice), *Amanah* (Integrity), *Shura* (Consultation), and Islamic Business Ethics including *akhlaq (islamic behaviour)*, *ikhlas* (sincerity), *zuhud* (asceticism), *istiqamah* (trust in Allah), and *siddiq* (trustfulness). This model demonstrates how Islamic ethical principles can be integrated into modern governance systems to create a comprehensive governance framework that aligns with Islamic values and contemporary organizational management practices.

4.2. Discussion
Model Analysis and Implementation

Corruption is a major challenge in organizational governance, especially in countries with high levels of corruption risk. An integrative model that combines modern organizational ethical principles with Islamic ethical values can be an effective instrument in corruption prevention as shown in Figure 2. This study examines the application of a model that combines ethical leadership, organizational culture, and Islamic principles such as tawhid, taqwa, and amanah, to shape anti-corruption behavior in organizations. Corruption not only undermines the economy, but also erodes public trust in institutions. Approaches based on religious values, especially Islam, have proven relevant in building strong moral awareness to avoid corruptive behavior (Ahmad & Khan, 2020; Din et al., 2024). A model that integrates Islamic ethics and values is a strategy in preventing corruption.
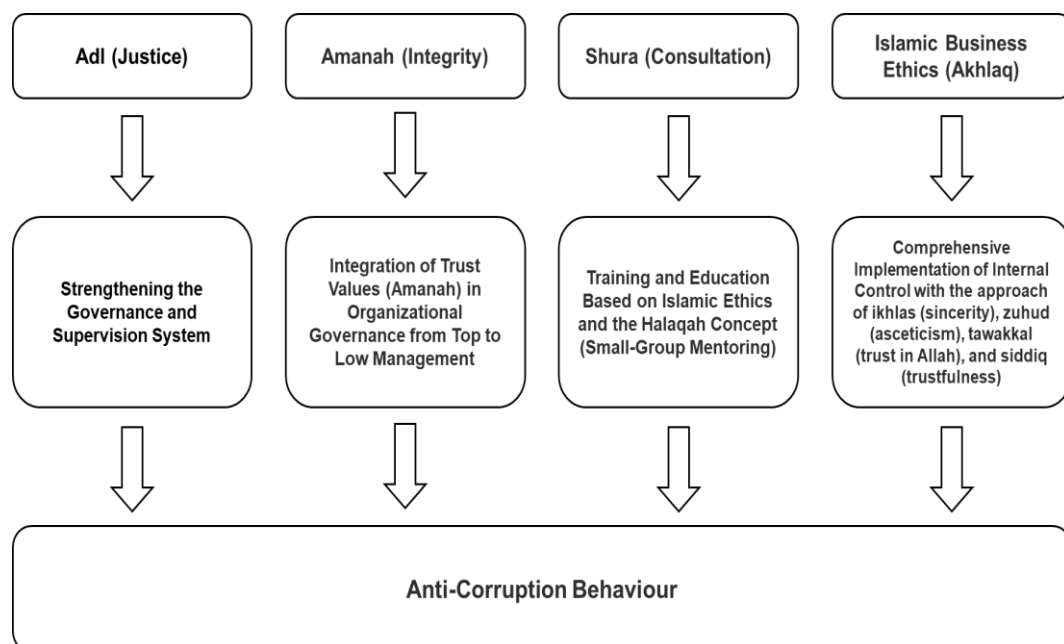

Figure 3. Implementation of Islamic Ethical Governance Model

This model implies the need for a strong governance system as shown in Figure 3, including internal control mechanisms based on Islamic ethical values and *good governance* principles to effectively detect and prevent corruption (Kaptein, 2008). Much literature has exposed ethical governance, but has not explicitly unified ethical governance with Islamic principles. Previous research initiated separate concepts that have not been integrated into a unified concept of a corruption prevention framework for Islamic ethical governance. The following presentation systematically outlines the key elements that underpin the conceptual framework in the implementation of the Islamic ethical governance model:

'Adl - Strengthening Governance and Oversight Systems on the Principle of Justice

The principle of 'adl (justice) is a key foundation for effective governance and oversight from an Islamic perspective. Justice is not only understood as equitable distribution,

but also as upholding integrity, accountability and transparency in every aspect of governance. This approach is reflected in the concept of Al-Siyasah Al-Syar'iyyah, which emphasizes the importance of preventing corruption through the institutionalization of justice and accountability in the government system (Din et al., 2024).

The implementation of the principle of 'adl in governance involves strengthening internal and external oversight mechanisms that are based on Islamic ethical values. This involves implementing transparent and accountable systems, as well as fair law enforcement without discrimination. In addition, the integration of modern technologies, such as blockchain, can support transparency and accountability in the management of public resources, in line with the Maqasid al-Shariah objective of protecting the interests of society (Sudarmanto et al., 2025). The implementation of the principle of 'adl also requires the active participation of the community in the supervision and decision-making process. Community involvement can strengthen the legitimacy and effectiveness of the governance system, and encourage the creation of a sustainable anti-corruption culture. Thus, strengthening governance and oversight systems based on justice not only improves the quality of governance, but also strengthens public trust in state institutions.

Amanah - Integration of Trust Values in Organizational Governance and Accountability

The concept of *amanah* in Islam reflects a deep moral and spiritual responsibility, requiring each individual to maintain integrity, honesty, and accountability in carrying out their duties and authorities. In the context of organizational governance, *trust* is the main foundation that encourages transparency and fairness, and avoids corrupt practices and abuse of authority. Research by (Kusmilawaty et al., 2024)emphasizes that the principle of *trustworthiness* can be implemented through *Good Corporate Governance* practices that include fairness, transparency, accountability, and fulfillment of social obligations such as zakat, as reflected in Al-Qur'an. This approach shows that the management of organizational resources must be carried out responsibly and in accordance with Islamic values.

Furthermore, Permatasari et al. (2021) in their study revealed that Islamic values such as *trustworthiness*, justice, and benevolence are the basic principles in the governance of accounting information in third sector institutions. Accounting information, both financial and non-financial, is seen as a *trust* that must be maintained and delivered to the rightful parties in accordance with Islamic teachings In the practice of philanthropy in higher education, Fauzia et al. (2023) highlighted the importance of *trust* management in the governance of philanthropic institutions. They emphasize that the management of public funds must be carried out with high transparency and accountability to maintain public trust.

The lack of application of the value of in governance can have a negative impact, such as increased corruption practices. The study by (Al Fijawi & Balogun, 2022) showed that the violation of the principle of *trust* in Malaysia's public sector has led to

abuse of power and corruption. They recommended decentralization of power and strengthening of anti-corruption institutions as measures to address this issue. Thus, the integration of the value of *amanah* in the organizational governance system not only strengthens integrity and accountability, but also builds public trust and encourages the creation of a work culture based on Islamic ethics.

Shura - Islamic Value-Based Ethics Training and Education

Islamic value-based ethics training and education needs to be systematically designed through a *shura* or deliberation approach that involves various parties in a consultative manner. *Shura* is not only a means to absorb aspirations and strengthen participation, but also serves as a mechanism to deepen collective understanding of the values of tawhid, piety and trustworthiness in a professional context. The implementation of continuous training that integrates these values for all employees aims to build a solid moral commitment in rejecting all forms of irregularities, including corruption. The spiritual awareness that grows from this training becomes an important foundation in internalizing anti-corruption norms, so that ethical behavior is not only understood as a legal obligation, but also as a responsibility of faith (Beekun & Badawi, 2005). The consultative approach in *shura* also strengthens the sense of ownership of Islamic organizational values, so that behavior change can be more comprehensive and sustainable.

Moral development through the *halaqah* approach-small groups that function as a forum for *tarbiyah* (education) and deliberation. In *halaqah*, values such as *ta'aruf* (knowing each other), *tafahum* (understanding each other), and *takaful* (bearing with each other) are developed to form individual characters with integrity and responsibility (Sucilawati, 2020). The principle of consultation or shura is the basis for decision making, both in personal and organizational contexts. Al-Banna emphasized that shura is not just a formality, but a mechanism to ensure active participation and accountability in every action.

In a corporate context, the principle of halaqah is closely related to the concept of shura which can be adapted to create a transparent and accountable organizational culture. Through regular internal discussion forums, employees can be involved in the decision-making process, thereby reducing the dominance of a single authority that has the potential to open loopholes for corruption. Research by (Puteh Salin et al., 2017) shows that Islamic ethics, which emphasize values such as honesty (*siddiq*), trustworthiness, and justice, can be an effective alternative in preventing fraud and corruption in the public and private sectors.

Islamic Business Ethics - Implementation of CSR as a Form of Social and Moral Responsibility

CSR (Corporate Social Responsibility) in the perspective of Islamic business ethics is a manifestation of the company's spiritual and moral responsibility towards society and the environment. In contrast to conventional approaches that are often oriented towards imaging or compliance, CSR based on Islamic values emphasizes the principles of *maslahah* (benefit), *ihsan* (goodness), and *taqwa* (obedience to Allah) in

every business activity. The implementation of CSR based on Islamic principles is not just a marketing aspect, but a form of moral and social responsibility that can reduce corrupt practices through increased transparency, accountability, and community empowerment (Dusuki & Bouheraoua, 2011).

A study by Aribi & Gao (2011)shows that companies that implement Islamic business ethics in their CSR policies tend to show higher levels of integrity and openness, especially in social and environmental reporting. This strengthens the anti-corruption culture as every corporate action is accountable not only legally, but also spiritually. Furthermore, research by (Hassan & Syafri Harahap, 2010)confirms that CSR in the Islamic framework should be oriented towards social justice and equitable distribution of wealth, including in supporting education, poverty alleviation, and economic empowerment of the poor. This directly creates a more inclusive social system and reduces the inequality that is often the main cause of corrupt practices. Thus, the implementation of CSR based on Islamic business ethics not only strengthens the company's social legitimacy, but also builds a clean, fair and sustainable business ecosystem through the fulfillment of social and moral responsibilities to all levels of society (*ummah*).

5. Conclusion

The integration of ethical leadership, organizational culture, and Islamic values such as *tawhid, taqwa,* and *amanah* is effective in establishing a sustainable corruption prevention system. The Islamic Ethical Governance model developed in this study strengthens accountability, transparency, and moral responsibility within organizations, thereby minimizing the risk of corruption. The four main pillars—*'adl, amanah, shura,* and Islamic business ethics—highlight that successful corruption prevention requires not only formal regulations but also the internalization of spiritual and moral values at the individual level.

From a theoretical perspective, this study advances governance and ethics literature by presenting an integrative model that aligns modern organizational theory with Islamic ethical principles. It extends the discourse on corruption prevention by framing Islamic values not merely as normative guidance, but as a structured and systematic governance framework. In terms of practical implications, the model provides a strategic reference for public, private, and Islamic financial institutions to strengthen their policies, organizational culture, and leadership practices. Its consistent application may foster an anti-corruption culture that is both legalistic and moral, ensuring ethical and sustainable governance.

This study has certain limitations, as it is conceptual in nature and based on literature analysis without empirical testing. Future research should empirically validate and refine this model through case studies, surveys, or comparative analyses across different organizational and cultural contexts. Further investigations may also examine its applicability in diverse institutional settings, particularly in governmental bodies,

private corporations, and Islamic financial institutions, to evaluate its practical effectiveness.

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Appendix 1. Literature Observed

No	Author	Focus	Methodology	Data analysis/findings	Design Implication
1	(Ghani et al., 2024)	Implementation of Shariah governance in Islamic charitable organizations	Qualitative analysis of primary and secondary sources.	Shariah governance is essential for ensuring compliance with Islamic principles, enhancing trust, and managing risks. However, its implementation faces challenges such as the lack of standardized frameworks, limited qualified professionals, and transparency issues. A proposed framework that integrates ethical foundations, robust risk management, transparency, and stakeholder engagement can offer a feasible and beneficial solution.	Ethical Leadership
2	(Ruhullah & Ushama, 2024)	Principles of Tawhidic Leadership in Islamic governance	Qualitative, thematic analysis of Islamic texts	Core principles such as al-shūrā (consultation) and amānah (integrity) are vital for fostering public trust and ensuring ethical accountability, where shūrā promotes participative governance and amānah upholds transparency. These values are embodied in Tawhidic Leadership, which is adaptable to modern needs and presents a distinct, ethically grounded model of governance.	Al-Shura, Amanah, Tawhid
3	(Din et al., 2024)	Islamic good governance principles to combat corruption	Systematic literature review	Corruption is viewed as a sin; education on Al-Siyasah Al-Syar'iyyah is crucial. Emphasis on piety, justice, and accountability as means to combat corruption.	Taqwa
4	(Galanou & Farrag, 2015)	Comparison of Islamic leadership with Western leadership styles	Empirical investigation using CFA and SEM.	Islamic leadership positively correlates with transformational, ethical, and authentic leadership, but not with transactional leadership. Positive association with leader effectiveness and organizational innovation	Ethical Leadership
5	(Shalhoob, 2025)	Relationship between ESG disclosures and financial performance in Islamic finance	Quantitative survey of 350 stakeholders	Positive perception of ESG disclosures aligning with Islamic principles. Enhanced stakeholder trust, corporate responsibility, and sustainability. Variations based on industry type, ESG disclosure levels, and demographic factors.	Ethical Climate and Culture
6	(Sofyan et al., 2024)	Research performance in Islamic business ethics	Bibliometric and content analysis of 250 articles	Normative style dominates research. Malaysia and Indonesia are central to discussions. Future research	Islamic Business Ethics

No	Author	Focus	Methodology	Data analysis/findings	Design Implication
				should explore under-studied areas such as AI, labor relations, and art.	
7	(Rusyidi, 2023)	Islamic perspective on state leadership and good governance	Thematic analysis	Good governance is based on sharia and siyāsah shar'iyyah. Principles of al-amānah (trust) and al-'adālah (justice) are fundamental.	Islamic Leadership
8	(Muthoifin et al., 2024)	Ethics and contextualization of sharia accounting	Qualitative and descriptive research	Sharia accounting must adhere to principles such as responsibility, fairness, honesty, and continuity. Violations can harm economic transaction actors	Ethical Accountability
9	(Wasim & Zafar, 2024)	Systematic literature review on Shariah governance in Islamic banks	Systematic review of 93 articles	Themes include measurement, disclosure, impact on performance, and risk management. Identified issues and challenges, with recommendations for future research	Governance Mechanisms
10	(Roziq et al., 2022)	Impact of sharia governance on sharia cooperatives	Explanatory research using smartPLS	Sharia governance positively affects efficiency and performance. Information asymmetry negatively impacts efficiency and performance. Recommendations for expanding research and improving governance practices	Governance Practices
11	(Karimullah, 2023)	Explores the role of Maqasid al-Shariah in shaping the development and objectives of Islamic finance.	Conceptual analysis; literature review approach	Maqasid al-Shariah supports ethical, sustainable Islamic economic policies	Maqasid-based Governance
12	(Choiriyah et al., 2024)	Examines how Islamic microfinance contributes to financial inclusion in Yemen	Qualitative; normative and analytical content approach	Ushul Fiqh legitimizes sharia-based economic activities in varied economic situations	Inclusive Finance in Islamic Values
13	(Roso et al., 2020)	The role of effective communication in Islamic anti-corruption education.	Qualitative descriptive case study; literature review.	Effective communication in Islamic education fosters anti-corruption behavior. Teachers' communication skills significantly impact students' moral and ethical development.	Educational Governance

No	Author	Focus	Methodology	Data analysis/findings	Design Implication
14	(Md Ramli, 2020)	Natural resources management aligned with Maqasid al-Shari'ah.	Exploratory research; qualitative analysis of Quran, Hadith, and expert interviews.	Maqasid al-Shari'ah principles (preservation of faith, life, intellect, posterity, wealth) guide sustainable resource management. Corruption violates these principles and harms ecological balance.	Sustainability Ethics
15	(Ipandang & Umiarso, 2021)	Examines the application of maqashid al-shari'a in the deradicalization of terrorism convicts in Indonesia.	Normative legal approach; doctrinal juridical perspective	Maqashid al-shari'a can offer humane rehabilitation strategies for terrorism convicts within legal frameworks	Humanistic Governance
16	(Syam & Fitri, 2024)	Explores historical and practical aspects of Islamic law enforcement in Islamic justice systems	Normative legal research with statutory and conceptual approaches	Islamic law enforcement emphasizes fairness and equality, not distinguishing between civil and criminal law	Justice-Oriented Governance
17	(Putra & Ahyani, 2022)	Analyzes the internalization of progressive Islamic law in reforming criminal law, especially rape cases.	Empirical and normative legal approach with qualitative descriptive analysis	Progressive Islamic law (maslahat) can be integrated into national law to support justice in sentencing, especially in rape cases	Progressive Legal Governance
18	(Trisnawati & Akhmad Hasan Saleh, 2024)	To analyze public perception and acceptance of integrating Islamic values in anti-corruption policies.	Qualitative study using secondary survey data from ICW and MUI reports.	Majority of respondents support Islamic values in anti-corruption with high knowledge of concepts such as ash-shidq, al-adl, and amanah; implementation challenges noted.	Anti-Corruption Governance

No	Author	Focus	Methodology	Data analysis/findings	Design Implication
19	(Liestyowati, 2024)	To explore the implications of Islamic ethical principles in corporate governance and social responsibility.	Systematic literature review from international databases focusing on Islamic ethics and governance.	Findings show Islamic ethics enhance accountability, transparency, stakeholder trust, and financial performance in Islamic finance institutions.	Ethical Corporate Governance
20	(Saputra et al., 2021)	To examine Yusuf al-Qaradawi's environmental ethics as part of Maqasid al-Shariah.	Qualitative approach using content analysis from the primary source book by Yusuf al-Qaradawi.	Environmental preservation is seen as part of Maqasid al-Shariah; humans have a religious duty as stewards (khalifah) to protect nature.	Environmental Governance
21	(Sulaiman, 2018)	To examine the causes, effects, and possible solutions to corruption in Nigeria using Islamic-ethical norms.	Analytical method based on literature review of Islamic texts and societal corruption.	Corruption is seen as a product of spiritual emptiness and a major societal harm; Islamic teachings provide comprehensive ethical guidance that condemns all forms of corruption and advocates for justice and trust.	Ethical Anti-Corruption
22	(Agama et al., 2024)	To investigate fraud prevention within the Islamic legal framework of fiqh dar'ul mafasid.	Qualitative literature review using Islamic books, journal articles, and contemporary references related to fiqh muamalah and fraud.	Fraud is classified as a form of mafsadah (harm), and Islamic fiqh prioritizes preventing harm over obtaining benefits. Fraud prevention aligns with Islamic ethical principles and enhances both financial and moral integrity in society.	Fraud Prevention Framework