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Integrated Digital Waqf Governance Framework Based on Maqasid al-Shariah: A Systematic Literature Review

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ABSTRACT

In order to improve waqf institutions' sustainability, accountability, and openness, good corporate governance, or GCG, has become essential. Despite the increasing amount of research, the studies that have already been done are still dispersed and mainly concentrate on specific aspects of governance rather than offering an integrated framework that takes stakeholder viewpoints, digital transformation, and Islamic values into account. The objective of this study is to provide a thorough conceptual framework and conduct a methodical evaluation of the literature on GCG in waqf organizations. The PRISMA 2020 guidelines were followed in this study's Systematic Literature Review (SLR). Using predetermined inclusion and exclusion criteria, pertinent papers published between 2016 and 2026 were extracted from the Scopus database. To find governance themes and synthesize conceptual links, the chosen studies were examined using grounded theory methodologies that included open coding, axial coding, and selective coding. Governance Principles, Islamic Governance, Digital Governance, Stakeholder Governance, and Governance Outcomes are the five fundamental components of governance that were recognized by the review. The results show that while emerging themes like digital governance, artificial intelligence, blockchain, and maqasid al-shariah have grown in significance in boosting institutional performance and public trust, transparency and accountability continue to be the predominant governance principles. An Integrated Good Corporate Governance Framework for Sustainable Waqf Institutions, which blends traditional governance concepts with Islamic ethical values, digital innovation, stakeholder involvement, and sustainability, is the outcome of the synthesis. The theory and practice of waqf governance are advanced by this study's comprehensive governance structure. Future studies should use quantitative or mixed-method approaches to experimentally validate the suggested framework in various institutional and national contexts.

1. Introduction

Waqf is one of the instruments of encumbrance in Islam. Waqf differs from other philanthropic instruments, which are typically consumptive, because it aims to generate long-term economic and social value by ensuring the return of the waqif's fixed assets. Waqf is considered not only a form of worship (ta'abbudi), but also a development mechanism that improves community welfare through the provision of public services such as education, health, infrastructure, economic empowerment, and poverty alleviation (Kahf, 2003; Ahmed et al., 2015). Because waqf is able to create a sustainable source of social financing without reducing the principal value of waqf assets, waqf has proven to be an important pillar in the development of Islamic civilization from classical times to the modern era. Historically, waqf has been a source of financing for various public services such as education, health, social infrastructure, and religious activities in various Muslim countries. In the context of sustainable development, waqf is seen as having significant potential to support the achievement of the Sustainable Development Goals (SDGs) through productive, sustainable asset management that is oriented toward community welfare (Ahmed, Mohieldin, Verbeek, & Aboulmagd, 2015; Ismail, Muneeza, & Sain, 2021). Therefore, strengthening waqf governance is a crucial agenda to ensure that waqf assets provide optimal social and economic benefits to the community.

Conversely, the growth of digital technology has transformed the way various industries conduct business, including the Islamic philanthropy sector. Financial technology (fintech), big data analytics, cloud computing, blockchain, and digital information systems offer numerous opportunities to improve operational efficiency, transparency, accountability, data security, and traceability of waqf transactions. Digitization also enables faster, more accurate, and more precise collection, management, reporting, and distribution of waqf benefits (Saputra, 2025; Saputra, 2025). However, most current waqf digitalization initiatives focus on digitizing administrative processes and services rather than transforming overall organizational governance. In other words, digital technology has not been fully integrated as a foundation for building an efficient, flexible, and sustainable waqf governance system. In addition to digital transformation, Islamic finance literature has seen increasing attention paid to the application of maqasid sharia as a paradigm in the management of Islamic financial institutions. Maqashid sharia places welfare (maslahah) as the main objective of the organization through the protection of religion (hifz al-din), soul (hifz al-nafs), reason (hifz al-'aql), descendants (hifz al-nasl), and property (hifz al-mal) (Auda, 2008; Chapra, 2008). In the context of waqf, maqashid sharia requires governance that is able to create social justice, welfare, economic sustainability, and a better quality of life for the community.

Digital governance refers to the use of digital technologies to improve organizational transparency, efficiency, and accountability (Mergel et al., 2019). In the supply chain context, technologies such as blockchain and the Internet of Things enable real time product tracking (Saberi et al., 2019).. This technology is particularly relevant for the halal industry, which demands high levels of traceability and compliance. Studies on blockchain in the context of governance can increase trust(Zulihuma & Shibghatullah, 2022). So far, the presence of blockchain in the financial industry has instilled trust in fintech. On the other hand, the implementation of digital technology is not always

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aligned with Sharia values and principles. There is a need to ensure that the presence of digitalization in good corporate governance not only improves efficiency but also upholds the maqasid of Sharia.

Although international research on waqf has flourished in the past ten years, it remains limited. Research focuses on waqf governance through aspects of transparency, accountability, and stakeholder engagement. On the other hand, research explores maqasid sharia as a philosophical foundation for the management of Islamic financial institutions. The results of several systematic literature reviews indicate that these three areas of study are only partially developed. There is no governance model that combines waqf governance mechanisms, the digital dimension, and maqasid sharia principles (Himmawan, Ninglasari, & Mirzal, 2025; Saputra, 2025). Therefore, current research still leaves a theoretical gap because there is no waqf governance framework that can explain how maqasid sharia principles can be integrated with digital technology to support transparent, accountable, sustainable, and welfare-focused waqf governance.

This study compiles information from international literature to produce an Integrated Digital-Based Waqf Governance Framework and Maqasid (the principles of Islamic law). This review differs from previous research that examined digital technology, waqf governance, or Sharia Maqasid separately. It combines all three aspects into a comprehensive governance framework to support transparency, accountability, sustainability, stakeholder engagement, and social impact in the digital era. In addition to theoretical differences, there are methodological differences in previous research. Most studies examine the implementation of specific technologies using case studies, conceptual analysis, or evaluation. However, research that systematically compiles international empirical evidence to develop new governance models is still very limited. Nevertheless, a systematic literature review (SLR) allows researchers to more comprehensively identify patterns, dimensions, relationships between concepts, and the direction of research development. This method allows researchers to create a conceptual framework with a strong theoretical foundation (Page et al., 2021). Therefore, research is needed not only to track the progress of previous research but also to integrate empirical research findings into a waqf governance model that meets the requirements of digital transformation and the values of Sharia Maqasid.

Taking these differences into account, this study aims to develop a Digital Waqf and Maqasid-Based Governance Framework using a Systematic Literature Review (SLR) approach, in accordance with PRISMA 2020 guidelines. Three main contributions are expected from this study. First, it establishes a robust conceptual framework from previous research on maqasid sharia, waqf governance, and digital transformation. Second, it creates a digital waqf governance model based on maqasid sharia values as a theoretical basis for the advancement of Islamic social finance. Third, it provides practical benefits for regulators, Waqf Boards, nazhirs, and waqf managers in building a clearer, more accountable, flexible, and sustainable governance system in the modern era.

Relationships between concepts, and the direction of research development more comprehensively. This method allows researchers to create a conceptual framework with a strong theoretical basis (Page et al., 2021). Therefore, research is needed not only to track the progress of previous research but also to integrate empirical research findings into a waqf governance model that meets the requirements of digital transformation and the values of maqasid sharia. Considering these differences, this study aims to develop a Digital Waqf Governance Framework and Maqasid-Based Framework using a Systematic Literature Review (SLR) approach, in accordance with PRISMA 2020 guidelines.

2. Literature Review

One of the key pillars supporting the efficacy, legitimacy, and long-term viability of waqf organizations is now good corporate governance, or GCG. Waqf institutions confront different governance issues than commercial firms because they are nonprofit entities entrusted with managing perpetual assets for public benefit. Waqf institutions must protect public trust through transparent, accountable, responsible, independent, and equitable governance practices in addition to maintaining operational efficiency and adhering to Shariah principles (Abdullah & Ismail, 2017; Himmawan et al., 2025). As a result, donor confidence, institutional performance, and the long-term viability of waqf assets are now strategically determined by governance (Noordin et al., 2017). Research on GCG has long received attention from various parties, because it influences the management of profit and non-profit institutions. This research can be seen in the table of dynamics of GCG research developments.

Table 1. lieteratur tentang GCG wakaf

Tema Besar	Subtema	Literatur Utama	Arah Kajian
GCG Principles	Transparency, Accountability, Responsibility, Independence, Fairness	(Aryana & Yuliafitri, 2023); Yuliafitri & Rivaldi (2017)	Membangun tata kelola yang transparan dan akuntabel
Islamic Governance	Amanah, Sharia Compliance, Tawhid, Syura, ‘Adalah, Maqasid	(Fatimatussoleha & Novita, 2020; Islamiah et al., 2023; ROFIQOH et al., 2021)	Mengintegrasikan GCG dengan nilai dan prinsip Islam
Stakeholder Governance	Stakeholder engagement, community participation, trust, donor confidence	(Hidayah Islamiah et al., 2023; Mardina et al., 2024a)	Membangun kepercayaan dan partisipasi stakeholder
Digital Governance	E-waqf, fintech, blockchain, digital reporting, transparency	(Hassan, 2026; Muslih Muslih & Muhamad Wardany Anwar, 2025)	Memanfaatkan teknologi untuk meningkatkan transparansi dan efisiensi
Governance Outcomes	Sustainability, social impact, asset protection, institutional reputation	(Iqbal et al., 2024; Mardina et al., 2024b)	Menghasilkan keberlanjutan aset, kepercayaan publik, dan kemaslahatan

Waqf institutions are governed by more than just financial accountability and administrative compliance. It includes institutional frameworks that govern the interactions between donors (wakif), beneficiaries, regulators, nazhir (waqf management), and other parties. To guarantee that waqf assets are managed in compliance with both legal requirements and Islamic values, effective governance necessitates clear decision making structures, transparent reporting mechanisms, stakeholder participation, strong internal controls, and moral leadership (Ahmad et al., 2020; Himmawan et al., 2025). According to recent systematic evidence, the most often mentioned governance characteristics in modern waqf research include sustainability, accountability, openness, and stakeholder involvement.

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The field of governance study has also grown in breadth due to the growing complexity of waqf management. Prior research focused mostly on institutional accountability, trustee duties, and legal compliance. Stakeholder involvement, governance innovation, sustainability, digital transformation, and institutional resilience are among the strategic governance concerns that have been the focus of more recent study (Ahmad et al., 2020; Ramdani et al., 2024). This development illustrates how waqf institutions have evolved from being conventional charitable organizations to become important players in the larger Islamic social finance ecosystem (Mohsin, 2013). The incorporation of Islamic governance ideas into traditional governance frameworks is a significant advance in the literature. Governance in Islamic institutions incorporates additional ethical values like amanah (trustworthiness), adl (justice), ihsan (excellence), maslahah (public interest), and maqasid al-shariah, while traditional GCG frameworks emphasize transparency, accountability, responsibility, independence, and fairness (Ramdani et al., 2024) These ideas present administration as a religious and moral obligation that aims to maximize social welfare and preserve public trust, rather than just as a managerial tool. According to Ramdani et al. (2024), governance success in waqf institutions should be assessed not only via organizational performance but also through its contribution to social justice, equitable income distribution, and sustainable community development.

Waqf governance has taken on new dimensions as a result of recent developments in digital technology. By increasing transparency, traceability, reporting accuracy, stakeholder participation, and operational efficiency, technologies like digital platforms, blockchain, artificial intelligence, and integrated information systems are becoming more widely acknowledged as tools for improving governance quality (Ascarya et al., 2023). As a result, digital governance is becoming a crucial part of contemporary waqf management, allowing organizations to increase access to waqf services while bolstering accountability. However, empirical data shows that digital governance has not yet been completely incorporated into comprehensive governance models for waqf organizations and is still dispersed over several studies (Himmawan et al., 2025). There are still a number of significant information gaps in the waqf sector, notwithstanding the fast expansion of governance research. Instead of creating an integrated governance framework, existing research primarily looks at specific aspects of governance, such as accountability, transparency, stakeholder management, or Islamic principles. Additionally, there is no research that concurrently integrates sustainability, digital transformation, stakeholder participation, Islamic governance values, and Good Corporate Governance principles into a single conceptual model. Additionally, the majority of empirical studies concentrate on certain nations or organizations, which limits the applicability of current results (Muneeza et al., 2020).

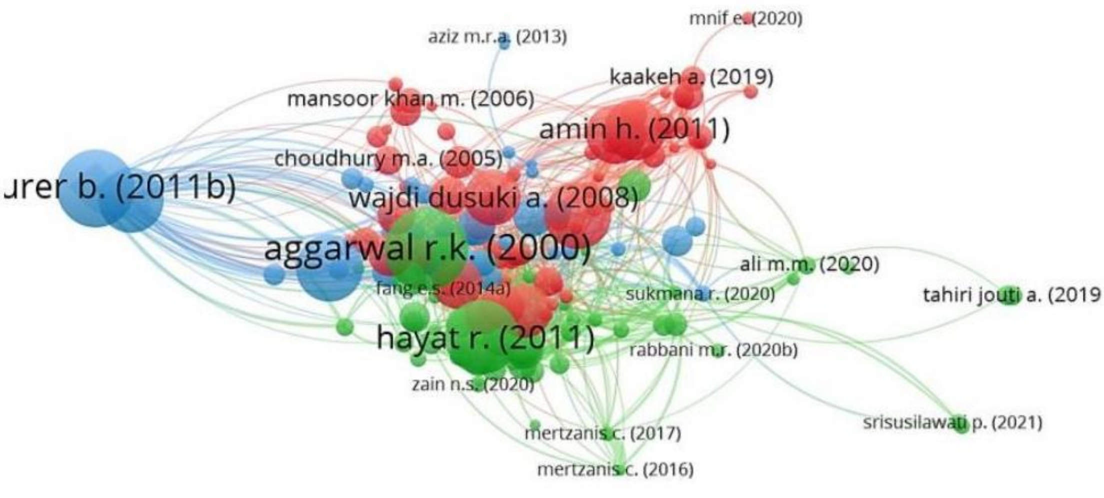

Figure 1. sebaran analisis

Therefore, by methodically summarizing the body of research on good corporate governance in waqf institutions, this study aims to close these gaps. The study charts the development of governance research, pinpoints prevailing governance topics, examines new trends, and suggests future research avenues through a methodical analysis of the literature. In order to improve the efficacy and social impact of modern waqf institutions, it is anticipated that the results will aid in the creation of a more thorough governance framework that incorporates traditional GCG principles, Islamic governance values, stakeholder engagement, digital governance, and sustainability.

3. Methodology

Good Corporate Governance in Waqf Management, this study uses a qualitative approach with bibliometric analysis. A literature review, atau library research, is a process of searching and researching the library by reading and analyzing a variety of journals and articles that are related to the topic of study. This makes a written work about a particular topic or issue. A Systematic Literature Review (SLR) approach was chosen for this study to synthesize existing knowledge on the implementation of Good Corporate Governance (GCG) in waqf institutions. This approach was chosen because SLR provides a transparent, rigorous, and replicable process for identifying, evaluating, and synthesizing evidence from previous studies (Page et al., 2021). The review method was guided by Page et al. (2021) Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020). The review process consists of four sequential stages: identification, screening, eligibility assessment, and inclusion. The PRISMA (formerly QUOROM) statement for comprehensive reviews and meta-analyses (Knobloch et al., 2011). Scopus, as well as Sinta 1 and 6 accredited journals recognized as one of the largest and most comprehensive databases of peer-reviewed academic publications are used for literature searches. Scopus is appropriate for systematic reviews in the fields of Islamic economics, governance, and nonprofit management, thanks to its broad multidisciplinary coverage and high-quality indexing. The search query used Boolean operators ("AND" and "OR") to capture all relevant studies. The search was done using the following keywords: ("waqf" OR "Islamic endowment" OR "awqaf") AND ("good corporate governance" OR "corporate governance").

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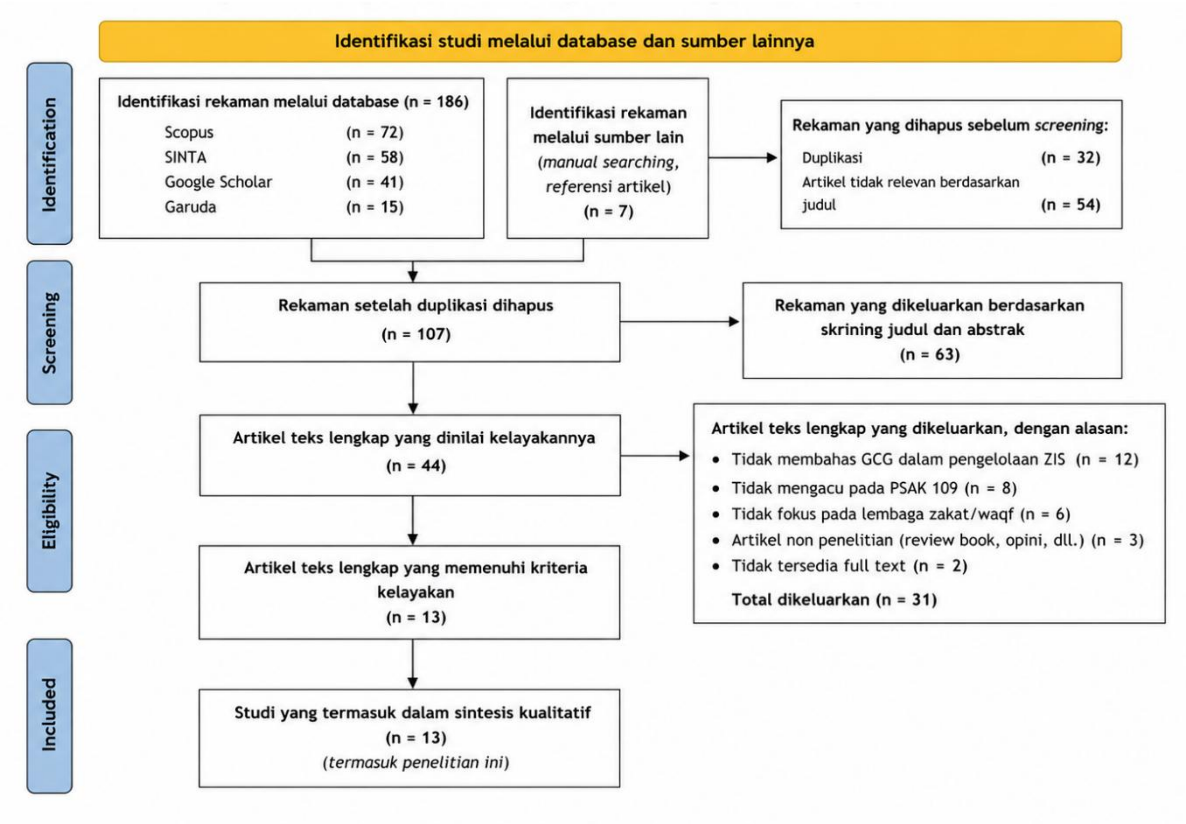

Prior to the screening process, predetermined inclusion and exclusion criteria were established to ensure the quality and relevance of the reviewed literature. These criteria included articles published between 2016 and 2026. Thematic synthesis was used to analyze the selected studies. Initially, each article was read thoroughly to identify ideas frequently employed in the governance practices of waqf institutions. Subsequently, similar ideas were grouped into broader categories. The thematic synthesis process comprised three stages: open coding, axial coding, and selective coding.

4. Results And Discussion

Four primary lines of prior research on waqf governance have emerged: digital governance, Islamic values and Maqasid al-Shariah, waqf governance, and good corporate governance (GCG). While research on waqf governance emphasizes stakeholder involvement, trustee responsibility, institutional issues, and sustainability (Himmawan et al., 2025), studies on GCG focus on transparency, accountability, reporting, and institutional trust (Hasan et al., 2022; Ihsan et al., 2016). In the meantime, Islamic principles like tawheed, fairness, trust, accountability, and Maqasid al-Shariah are highlighted by Ramdani et al. (2024). Blockchain has also been investigated in recent research on digital waqf governance as a way to enhance accountability, traceability, and transparency. These studies, however, often look at one or two dimensions independently. In contrast, the four dimensions GCG, Waqf Governance, Digital Governance, and Maqasid al-Shariah are synthesized within an integrated analytical framework in this study using a Systematic Literature Review (SLR). Recurring themes, connections between governance dimensions, and research gaps in the literature can all be found using the SLR (Page et al., 2021). For further details, please refer to the following table :

Fokus	Penelitian terdahulu	Temuan	Posisi penelitian ini
GCG	Hasan et al. (2022)	Governance, disclosure, accountability trust	Memperluas GCG ke dalam framework terintegrasi
Accountability & Stakeholder	Ihsan et al. (2016)	Accountability mutawalli dan stakeholder salience	Menghubungkan accountability dengan digital & maqasid
Waqf Governance	Himmawan et al. (2025)	Stakeholder, governance dynamics, regulation, sustainability	Memperluas stakeholder governance menjadi integrated governance
Islamic Values	Ramdani et al. (2024)	Tawheed, justice, trust, accountability, maqasid	Menempatkan Maqasid sebagai orientasi hasil governance
Digital/Blockchain	Ihsan & Syamsuri	Blockchain untuk transparency & accountability	Memperluas digital governance: blockchain, AI, digital records, audit, information systems
Penelitian ini	SLR-thematic synthesis	GCG-Waqf-Digital-Maqasid	Integrated Digital Waqf Governance Framework Based on Maqasid al-Shariah

Therefore, the integration of GCG, digital transformation, waqf governance, and Maqasid al-Shariah into a single governance framework rather than their introduction as novel concepts is the study's primary contribution. The principles of accountability and transparency are provided by GCG; the institutional and stakeholder context is provided by waqf governance; technological mechanisms for monitoring, traceability, and efficiency are provided by digital governance; and the ethical and outcome-oriented foundation is provided by Maqasid al-Shariah. In order to improve transparency, accountability, stakeholder confidence, asset protection, sustainability, and social effect, the study suggests an Integrated Digital Waqf Governance Framework Based on Maqasid al-Shariah.

4.1 Open coding proses : Identification of Governance Dimensions in Waqf Institutions

In order to uncover important ideas, topics, and recurrent problems pertinent to the study goals, open coding was carried out by methodically going throughout the chosen articles. Initial codes were allocated to pertinent findings from each study, which were then compared across publications to uncover emergent trends, discrepancies, and similarities. After that, related codes were organized into more general topics and categories, which served as the foundation for additional thematic analysis and the creation of the study framework.Numerous governance-related ideas that were covered in the examined literature were found through the open coding approach. Transparency, accountability, stakeholder engagement, nazhir

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responsibility, institutional independence, digital governance, Shariah compliance, amanah, maqasid al-shariah, asset protection, and sustainability are the most commonly mentioned terms. These ideas show that waqf organizations are beginning to see governance as a multifaceted notion rather than just an administrative tool.

The results show that accountability and transparency remain the most prominent governance

Data temuan 1	**Open Coding 1**	**Data temuan 2**	**Open Coding 2**
Transparency of waqf management	Transparency	Accountability of waqf institutions	Accountability
Digital records	Digital documentation	Internal control	Governance control
Transparent audit	Digital audit	Professional management	Professional governance
Community control	Community governance	Digital monitoring	Digital governance
State intervention	Government intervention	Documentation system	Information management
Religious autonomy	Religious autonomy	Protection of waqf assets	Asset protection
Nazhir responsibility	Trustee responsibility	Waqf perpetuity	Perpetual asset
Stakeholder participation	Stakeholder engagement	Independence of waqf institutions	Institutional independence
Public trust	Trust	Islamic legal principles	Sharia governance
Efficient governance	Governance efficiency	Maqasid al-Shariah	Islamic objectives
Transparency through blockchain	Technology transparency	Amanah	Ethical governance
Digital platform	Digitalization	AI for governance	Artificial Intelligence
Sustainability	Sustainable governance	Digital auditing	Digital accountability
Community participation	Participatory governance	Risk of political intervention	Political interference
Regulatory framework	Governance regulation	Constitutional protection	Legal protection
Independent monitoring body	Independent supervision	Fair governance	Justice
		Good administration	Administrative governance

Principles in the waqf literature. Most studies emphasize the importance of transparent financial reporting, disclosure of waqf asset utilization, and robust accountability mechanisms to strengthen public trust and institutional legitimacy (Noor et al., 2017; Muneeza et al., 2020; Himmawan et al., 2025). Public confidence has consistently been identified as a critical determinant of increasing waqf participation and ensuring the long-term sustainability of waqf institutions (Abdullah & Ismail, 2017; Noor et al., 2017). Another significant finding emerging from the open coding process is the increasing importance of digital governance. Recent studies have introduced concepts such as blockchain, digital records, artificial intelligence, integrated information systems, and digital auditing as governance mechanisms capable of enhancing transparency, traceability, operational efficiency, and institutional monitoring (Ascarya et al., 2023; Kasim et al., 2016; Zafar & Sulaiman, 2020). This trend reflects the broader digital transformation taking place across Islamic social finance institutions, where digital technologies are increasingly adopted to improve governance quality, stakeholder engagement, and institutional sustainability (Ramdani et al., 2024; Himmawan et al., 2025).

Furthermore, the coding procedure shows that Islamic ethical ideals and governance in waqf institutions are inextricably linked. Conventional governance ideas are often accompanied by concepts like amanah, maqasid al-shariah, fairness (adl), and public welfare (maslahah). This implies that the efficacy of governance in waqf organizations is assessed not just by management performance but also by its capacity to accomplish more general socioeconomic goals that are in line with Islamic values.

4.2 Axial coding : Integrating Governance Dimensions

The axial coding process generated eight interrelated categories, namely Governance Principles, Islamic Governance, Digital Governance, Stakeholder Governance, Institutional Governance, Legal Governance, Asset Governance, and Governance Outcomes. This classification demonstrates that governance in waqf institutions operates as an integrated system in which each governance dimension reinforces and complements the others (Himmawan et al., 2025; Muneeza et al., 2020). Governance Principles—including transparency, accountability, responsibility, independence, and fairness—constitute the institutional foundation for effective governance and are essential for strengthening organizational legitimacy and stakeholder confidence (Mohd Noor et al., 2016; Planes-Satorra & Paunov, 2019). However, unlike conventional nonprofit governance models, these governance principles are reinforced by Islamic Governance, which incorporates ethical values such as amanah (trustworthiness), maqasid al-shariah, adl (justice), and Shariah compliance (Mohammed et al., 2015; Ramdani et al., 2024). These Islamic values provide a normative and ethical foundation for governance, ensuring that organizational decision-making extends beyond operational efficiency to encompass the realization of maslahah (public welfare), social justice, equitable wealth distribution, and sustainable socioeconomic development (Mohammed et al., 2015; Ramdani et al., 2024).

The strategic relevance of digital governance in enhancing governance quality is further highlighted by the analysis. Real-time reporting, automatic audits, secure document management, and stakeholder communication are all made possible by digital technology, which improve transparency and lower governance risks. However, the reviewed studies show

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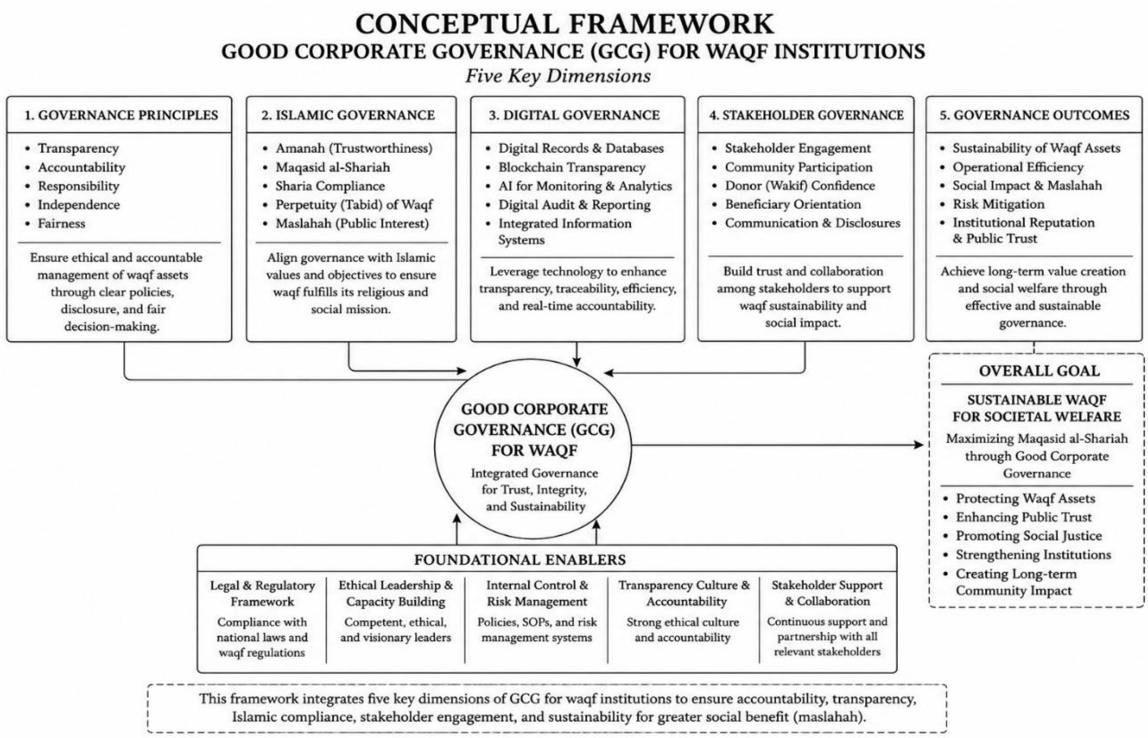
that rather than being considered as an essential part of governance systems, digital governance has frequently been studied as a stand-alone technological innovation.
Another crucial category that surfaced was stakeholder governance. Nazhir, regulators, wakif, beneficiaries, government agencies, and the general public must work together for effective governance. Effective stakeholder involvement strengthens organizational legitimacy, increases responsibility, and fosters institutional trust.

4.3 Selective coding : Developing an Integrated Good Corporate Governance Framework for Waqf Institutions

A single core category that incorporates all aspects of governance was found using the selective coding process: "Integrated Good Corporate Governance for Sustainable Waqf Institutions Based on Islamic Governance and Digital Transformation".

The main contention that emerged from the systematic review is reflected in this core category: the integration of conventional governance principles, Islamic ethical values, digital transformation, stakeholder participation, and sustainability objectives is necessary for waqf institutions to have effective governance. By adding three important characteristics that have not gotten much attention in earlier research, the resulting conceptual framework expands on traditional good corporate governance. First, the normative underpinnings of Islamic government are public welfare, fairness, amanah, and maqasid al-shariah. Second, to enhance governance quality and operational efficiency, digital governance integrates cutting-edge technology such as blockchain, artificial intelligence, digital audits, and integrated information systems. Third, governance outcomes, such as asset sustainability, institutional resilience, public trust, and socioeconomic effect, move the assessment of governance achievement beyond financial and administrative performance.



Additionally, this integrated approach shows that governance should not be seen as a collection of separate governing processes, but rather as a dynamic ecosystem. Stakeholder participation promotes institutional sustainability; Islamic governance offers ethical legitimacy; digital technologies boost transparency and monitoring; accountability builds stakeholder trust; and transparency increases accountability. When combined, these interactions result in governance structures that can maximize the social value of waqf while guaranteeing adherence to Islamic principles and legal requirements.

4.4 Theoretical and Practical Implications

The results provide multiple contributions to the literature. By combining Islamic governance theory, stakeholder theory, and digital governance with the framework of waqf institutions, this study theoretically broadens the applicability of good corporate governance. This analysis offers a comprehensive governance framework that can explain the connections between governance principles, Islamic ethics, digital innovation, stakeholder engagement, and sustainability, in contrast to earlier research that mostly concentrated on specific governance characteristics. In practical terms, the suggested framework offers direction to legislators, waqf regulators, and nazhir in creating transparent, responsible, technologically enabled, and maqasid al shariah compliant governance institutions. It is anticipated that strengthening these aspects of governance will optimize the socioeconomic impact of waqf institutions, boost stakeholder confidence, improve institutional credibility, and improve operational efficiency.

Lastly, the results indicate that quantitative methods like Structural Equation Modeling (SEM) or mixed-method study designs across many nations and institutional contexts should be used in future empirical investigations to validate the suggested framework. Stronger empirical evidence about the causal links between governance elements and their impact on waqf performance and sustainability would result from such validation.

5. Conclusion

In order to determine the primary governance dimensions, new research trends, and future research directions, this study conducted a comprehensive assessment of the literature on good corporate governance (GCG) in waqf institutions. The study unified disparate findings into an integrated governance framework using a Systematic Literature Review (SLR) approach in conjunction with grounded theory analysis through open coding, axial coding, and selective coding. Eight interrelated governance categories Governance Principles, Islamic Governance, Digital Governance, Stakeholder Governance, Institutional Governance, Legal Governance, Asset Governance, and Governance Outcomes were created using the axial coding method. According to the report, these factors work together to influence the sustainability and efficacy of waqf institutions. Specifically, digital governance introduces technological capabilities that improve transparency, accountability, traceability, and operational efficiency, while Islamic governance enhances traditional GCG principles by incorporating ethical values like amanah, maqasid al-shariah, justice, and maslahah.

Integrated Good Corporate Governance for Sustainable Waqf Institutions Based on Islamic Governance and Digital Transformation is the study's central category, as determined by the selective coding procedure. By combining five important governance dimensions Governance Principles, Islamic Governance, Digital Governance, Stakeholder Governance, and Governance Outcomes this framework serves as the study's main theoretical contribution. The suggested

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framework provides a comprehensive governance model that connects traditional governance principles with Islamic ethical ideals, stakeholder participation, digital innovation, and sustainability goals, in contrast to earlier research that typically looked at these aspects independently. By expanding the application of good corporate governance in the context of Islamic social finance, specifically waqf institutions, this work adds to the body of literature. The suggested paradigm offers a conceptual basis for enhancing technology-enabled, transparent, accountable, and maqasid al-shariah-compliant governance procedures. Practically speaking, the framework provides policymakers, regulators, and nazhir with assistance for creating governance structures that can maximize long-term social effect, improve institutional performance, increase public trust, and safeguard waqf assets.

This study has a number of shortcomings in spite of these contributions. This review may not cover governance practices outlined in institutional documents or "grey literature," as it relies primarily on journal articles indexed in major academic databases it excludes reports, textbooks, and scholarly works such as theses or dissertations. The study employs a qualitative research approach utilizing the PRISMA model. Furthermore, the suggested framework is still conceptual and has not yet undergone empirical validation. This review may not encompass governance practices outlined in institutional documents or "grey literature," as it relies primarily on journal articles indexed in major academic databases, excluding reports, textbooks, and scholarly works such as theses or dissertations.

Therefore, future studies should use quantitative techniques like Confirmatory Factor Analysis (CFA), Structural Equation Modeling (SEM-PLS), or mixed-method research across various nations and waqf organizations to investigate the suggested Integrated Good Corporate Governance Framework. The advancement of sustainable waqf governance theory and practice would also benefit from comparative studies between nations and research into the impact of cutting-edge technology, such as blockchain, artificial intelligence, and digital reporting systems, on governance efficacy.

Author contribution statement

CRediT (Contributor Roles Taxonomy) was introduced with the intention of recognizing individual author contributions, reducing authorship disputes and facilitating collaboration.
Dr. M. Syahrullah served as the research leader, conceptualizer, and corresponding author.
Muhammad Lisman assisted in data analysis and publication of the study and was responsible for ensuring the publication of this research.

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