

Islamic values in bureaucratic practice: A case study of civil service management in East Kotawaringin Indonesia

Ahmad Hidir Amin^{1*}, Khairil Anwar¹, Mowafg Abraham Masuwd²

¹ Universitas Islam Negeri Palangka Raya, Jl. G. Obos, Menteng, Kec. Jekan Raya, Kota Palangka Raya, Kalimantan Tengah 73112, Indonesia

² University of Zawia, Az-Zāwiyah, Libya, Libya

*Correspondence: ahmadhidiramin.2510310032@uin-palangkaraya.ac.id

ABSTRACT

Background: Studies on the Islamization of knowledge have been widely developed within Islamic education, particularly in relation to epistemological and pedagogical frameworks. However, empirical research examining how Islamic values are integrated into the management practices of government bureaucracy remains relatively limited, especially from the perspective of Islamic educational management.

Purpose: This study aims to analyse how Islamic values in knowledge are integrated into the management of the civil service (ASN) from the perspective of Islamic education management in East Kotawaringin Regency.

Method: This research employs a qualitative approach with a case study design. Data were collected through in-depth interviews with civil servants, observations of organizational activities, and analysis of policy documents related to ASN management. The data were analysed thematically through the processes of data reduction, data display, and conclusion drawing.

Findings: The findings reveal that the integration of Islamic values in ASN management is reflected in leadership practices emphasizing trustworthiness and responsibility, the development of civil servant competencies based on Islamic work ethics, and the formation of organizational culture through spiritual guidance activities in the workplace. However, the internalization of religious values within bureaucratic governance remains largely normative and has not been fully institutionalized in organizational management mechanisms such as performance evaluation systems, organizational regulations, and bureaucratic accountability frameworks. These findings indicate a gap between the discourse of religious values in bureaucratic leadership and their structural implementation in governance systems.

Article History

Received: 15 March 2026

Revised: 4 April 2026

Accepted: 6 April 2026

Keyword

Islamization of knowledge; Civil service management; Islamic education management; Bureaucratic leadership; Organizational culture.

© 2026, Authors



This work is licensed under a [Creative Commons Attribution-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-sa/4.0/)

How to cite:

Amin, A. H., Anwar, K., & Masuwd, M. A. Islamic values in bureaucratic practice: A case study of civil service management in East Kotawaringin Indonesia. *Bulletin of Educational Management and Innovation*, 4(1), 1–17. <https://doi.org/10.56587/bemi.v4i1.123>

INTRODUCTION

Modern management emphasizes efficiency, rationality, and professionalism, yet this technocratic orientation often sidelines ethical–spiritual dimensions essential for responsible leadership and organizational integrity. In Muslim societies, this tension has stimulated

efforts to reintegrate Islamic values into knowledge and organizational practice so that science remains grounded in moral and spiritual foundations (Al-Attas, 2018; Al-Faruqi, 2017; Hashim & Ssekamanya, 2014; Kamali, 2023; Nasr, 1993).

A key response is the Islamization of knowledge, which critiques the dichotomy between religious and secular knowledge. It promotes the integration of revelation, reason, and empirical inquiry within an Islamic worldview. For Al-Attas (2018), this involves liberating modern knowledge from secular assumptions; for Al-Faruqi (2017), it requires reconstructing disciplines to align with Islamic ethics and civilizational goals. Thus, the project has practical implications for education, management, and governance (Al-Attas, 2018; Al-Faruq, 2017; Choudhury, 2011).

Within Islamic education management, values such as *amanah*, *'adl*, shura, and moral responsibility frame leadership and organizational culture, linking effectiveness with ethical legitimacy (Falah et al., 2021). Empirical studies show that Islamic ethical leadership strengthens performance, legitimacy, and culture in educational settings (Ali, 2009; Beekun & Badawi, 2019; Hafsa & Miskanik, 2026).

These values are equally relevant to public administration, particularly in managing the State Civil Apparatus (ASN). Despite expectations of professionalism and integrity, many bureaucracies face weak work ethics, limited transparency, and declining public trust. Public administration scholarship therefore stresses ethical and value-based leadership to enhance institutional credibility (Bryson, 2023; Denhardt & Denhardt, 2021; Fry & Nisiewicz, 2013).

Preliminary observations in East Kotawaringin Regency show frequent religious activities in offices (e.g., Qur'anic recitations, Islamic studies), perceived as fostering moral reflection. However, such values are rarely embedded in formal mechanisms like performance evaluation or accountability systems, revealing a gap between normative expectations and empirical practice.

Theoretically, this gap suggests that the Islamization of knowledge has not been fully translated into bureaucratic governance. Prior studies focus on ethics and leadership in education or private organizations (Abbas et al., 2025; Iswanti et al., 2023; Puspita, 2025), or on spirituality in public institutions without Islamic epistemological grounding (Bryson, 2023; Ongaro & Tantardini, 2024). Works by Ali (2009) and Beekun & Badawi (2019) present Islamic ethics normatively but do not examine their institutionalization in bureaucratic systems, while Fry & Nisiewicz (2013) discuss spiritual leadership outside Islamic governance contexts..

Thus, empirical research on how Islamization principles are operationalized in bureaucratic management remains limited. Indonesian studies often address religiosity, ethical climate, or leadership style without linking these to Islamization discourse or formal

governance instruments. This indicates a clear research gap between acknowledged Islamic values and their systemic application in bureaucracy.

This study addresses the gap by applying an Islamic education management perspective to analyze how Islamic values shape bureaucratic leadership, organizational culture, and civil servant development in East Kotawaringin Regency. It extends Islamic education management beyond schools into public governance and demonstrates how Islamic ethics can function as both normative guidance and an institutional framework for ethical bureaucracy.

METHODS

This qualitative field study examined how Islamic values derived from the Islamization of knowledge are integrated into civil service management practices. The approach was exploratory and interpretive, aiming to understand leadership behaviour, decision-making, and organizational culture within bureaucratic settings (Creswell & Creswell, 2018; Denzin & Lincoln, 2018; Sugiyono, 2022; Tisdell et al., 2016). The research was conducted in local government institutions in East Kotawaringin Regency from January to May 2025. The site was selected due to its active civil service structure and the relevance of its socio-religious context for examining the interaction between Islamic values and bureaucratic governance.

Primary data were obtained from 15 civil servants across five agencies, comprising four echelon III officials, six echelon IV section heads, and five administrative staff. Informants were selected purposively based on: (1) roles in personnel governance, (2) a minimum of five years of service, and (3) involvement in religious or ethical office activities (Guest et al., 2013; Maxwell, 2013; Patton, 2015). Data collection continued until thematic saturation was reached. Secondary data included organizational regulations, policy documents, activity reports, and performance evaluation records used for triangulation.

Data were collected through semi-structured interviews, non-participant observation, and document analysis. Interviews (60–90 minutes) were conducted using a protocol based on three analytical dimensions: bureaucratic leadership practices, organizational culture, and civil servant development. Observations were conducted twice weekly for eight weeks in five offices, focusing on meetings, work routines, and religious activities. Documents were analyzed using a review matrix aligned with the study dimensions.

Data were analyzed using an interactive qualitative model involving data reduction, categorization, and interpretation (Tisdell et al., 2016; Yin, 2018; Braun & Clarke, 2006; Charmaz, 2014; Miles et al., 2019). Credibility was ensured through source and technique triangulation and member checking with selected informant (Creswell & Creswell, 2018; Lincoln & Guba, 1985).

RESULT AND DISCUSSION

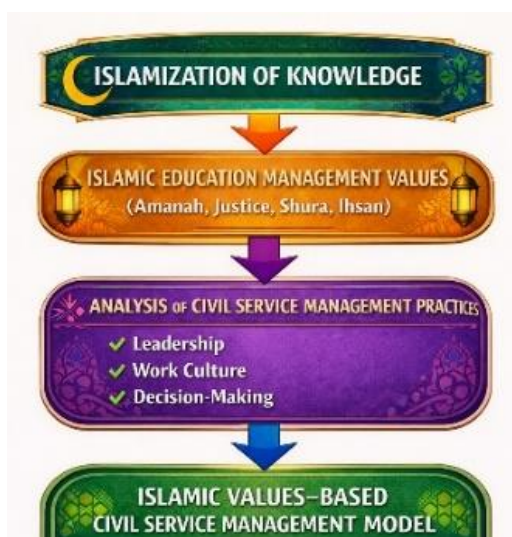
Results

Bureaucratic Leadership Practices

The findings demonstrate that the integration of Islamic values in the civil service management system in East Kotawaringin Regency is most clearly reflected in bureaucratic leadership practices. These results are derived from interviews with structural leaders and senior civil servants across several regional government organizations. The analysis also generated a conceptual framework explaining how Islamic values are integrated into ASN management practices, as presented in Figure 1.

Figure 1.

Framework for the Integration of Islamic Values in ASN Management



First, several bureaucratic leaders consciously incorporate moral values such as integrity, responsibility, and transparency into organizational decision-making. Informants explained that these values are frequently emphasized during coordination meetings, leadership forums, and internal discussions. Such practices reflect leaders' efforts to cultivate ethical awareness while carrying out bureaucratic duties.

Second, deliberative and participatory processes are increasingly applied in organizational planning and coordination. Work program planning meetings are generally conducted collectively, involving various units before decisions are finalized. This participatory mechanism allows organizational members to express opinions and contribute to policy discussions, reflecting consultative leadership practices aligned with Islamic ethical principles.

Third, leaders consistently perceive moral commitment as an essential element of bureaucratic leadership. A division head in a regional government agency (OPD) emphasized that leadership requires not only managerial competence but also strong ethical responsibility in carrying out public duties. This perspective is reinforced through

internal guidance and training activities that stress responsibility in public service. As expressed by the informant:

"A leader in the bureaucracy must not only have managerial skills, but also integrity and strong moral values. On several occasions, we have always emphasized that a position is a mandate that must be carried out with full responsibility." (Interview with OPD official, 2025).

This statement indicates that leaders interpret public office as a mandate (*amanah*) that requires ethical accountability in serving the community.

Fourth, despite the strong presence of moral discourse in leadership narratives, the integration of Islamic values has not yet been fully institutionalized in formal governance mechanisms. Informants noted that religious values are often expressed through spiritual activities such as religious gatherings and collective prayers in the office environment. However, these values are not consistently integrated into formal organizational mechanisms such as policy formulation or administrative decision-making. As one senior civil servant stated:

"Religious activities are indeed often carried out in the office, but in management practice, these values are sometimes not fully incorporated into decision-making." (Interview, 2025)

Overall, the findings show that Islamic values influence leadership discourse, participatory decision-making, and ethical awareness among leaders, yet their translation into formal bureaucratic governance instruments remains limited.

Organizational Culture Based on Religious Values

The findings show that the integration of Islamic values in civil service management within East Kotawaringin Regency is strongly reflected in the development of an organizational culture grounded in religious values across several local government agencies. Offices regularly organize Qur'anic recitation sessions, Islamic study gatherings, collective prayers, and commemorations of Islamic religious holidays as part of routine institutional activities intended to strengthen employees' moral awareness in carrying out public service duties.

This finding is supported not only by interview and observation data but also by field documentation collected during the study. Official activity schedules from three agencies, monthly religious program reports, attendance lists, internal circular letters, and photographs of office-based spiritual activities were examined through document analysis. These records confirm that religious programs are formally recognized and institutionally supported within the organizational environment rather than being incidental activities.

Interview data further indicate that these spiritual activities contribute to improving interpersonal relationships and communication among employees. One administrative staff member explained:

"Regular recitation of the Qur'an at the office improves relationships between employees. In addition, we are also often reminded of the importance of honesty and responsibility at work." (Interview with ASN A1, 2025)

A division head noted that weekly Islamic study sessions influence employee discipline and responsibility:

"The weekly Islamic study activities help us to remember the value of trustworthiness in our work as state officials. This makes employees more careful in carrying out their duties and more responsible for their work." (Interview with ASN A2, 2025)

Similarly, other staff members emphasized that religious gatherings foster togetherness and mutual respect:

"When we attend religious study sessions together, the relationships between employees feel closer. There is a sense of togetherness that emerges, resulting in better work communication." (Interview with ASN A3, 2025)

A structural official also explained that religious values are increasingly introduced during meetings and employee development activities to reinforce moral awareness in public service:

"We try to instil the values of trustworthiness and justice in every meeting and employee development activity. The goal is for civil servants to not only work administratively, but also have moral awareness in providing services to the community." (Interview with ASN A4, 2025)

However, the findings reveal that although religious activities shape the informal social climate of the organization, their values are not yet systematically integrated into formal governance mechanisms. Several informants noted that performance evaluation systems do not explicitly incorporate indicators related to integrity or trustworthiness. As stated by one informant:

"Religious activities are indeed carried out routinely, but in employee performance assessments, values such as integrity or trustworthiness have not yet directly become the main indicators." (Interview with ASN A5, 2025)

Another informant emphasized the need for stronger organizational policies:

"In my opinion, spiritual activities are good, but they need to be supported by organizational policies so that these values truly become part of the work culture." (Interview with ASN A6, 2025)

Overall, the findings indicate that religious activities significantly contribute to strengthening interpersonal relationships, improving communication, and encouraging moral reflection among civil servants. Nevertheless, the integration of these values into formal organizational governance systems remains limited and largely symbolic.

Civil Servant Development Processes

The findings indicate that the integration of Islamic values in civil servant management within East Kotawaringin Regency is also reflected in employee development processes. Islamic ethical concepts such as *amanah* (trustworthiness), justice, and responsibility are introduced through internal guidance sessions, leadership briefings, routine staff meetings, and religious-oriented employee activities. These moments function as informal arenas where leaders consistently connect professional duties with moral responsibility in public service.

Several informants explained that ethical reminders are often delivered alongside technical discussions during meetings and training sessions. A section head involved in employee coaching stated:

"When we conduct internal briefings or training sessions, leaders often remind us that our work is not only administrative. We are reminded that every task is a responsibility before God and society." (Interview with ASN B1, 2025).

Another informant who frequently participates in employee development programs noted:

"In leadership briefings, the values of trustworthiness and justice are always mentioned. Even when discussing performance targets, leaders relate them to moral responsibility in serving the public." (Interview with ASN B2, 2025).

Administrative staff members also emphasized that these ethical messages are regularly conveyed during routine coordination meetings:

"Before starting discussions about work, we are often reminded about honesty and responsibility. It has become a habit in our meetings." (Interview with ASN B3, 2025).

A structural official responsible for supervising staff development explained that religious values are deliberately inserted into coaching practices to shape employees' character:

"We try to guide staff not only in terms of work skills but also in moral attitude. In many coaching sessions, we emphasize that being a civil servant means carrying a moral mandate." (Interview with ASN B4, 2025).

These findings suggest that civil servant development is not viewed purely as a technical competency-building process but also as a means of cultivating moral awareness

among employees. Ethical values are repeatedly reinforced through verbal guidance, role modelling by leaders, and integration into routine professional interactions.

However, similar to the patterns observed in leadership practices and organizational culture, the integration of Islamic ethical values in civil servant development remains largely normative rather than systemic. Informants acknowledged that although moral values are frequently communicated, they are not yet formally embedded in structured training curricula, competency frameworks, or performance evaluation instruments. As one informant stated:

In training programs, the focus is still mostly on technical skills. Moral values are mentioned by leaders, but they are not yet part of the official training modules.”
(Interview with ASN B5, 2025)

Overall, the findings show that Islamic values influence the way civil servants are guided and developed through everyday coaching, meetings, and leadership briefings. Nevertheless, the absence of formal integration into institutional training systems indicates that these values function more as moral reminders than as structured components of civil servant development policy.

Discussion

The findings of this study demonstrate that the integration of Islamic values in civil service management within the East Kotawaringin Regency bureaucracy is reflected in bureaucratic leadership practices and organizational culture. In the perspective of Islamic education management, leadership is not merely understood as an administrative function but also as a moral responsibility grounded in ethical and spiritual values. Islamic leadership emphasizes principles such as trustworthiness (*amanah*), justice (*adl*), consultation (*shura*), and benevolence (*ihsan*), which function as normative foundations for leadership practices oriented toward integrity and public welfare (Beekun & Badawi, 2019; Masorong, 2025; Nata, 2020; Ali, 2005; Beekun, 2012; Kamali, 2023). These principles provide an ethical framework through which bureaucratic authority is exercised responsibly and in ways that promote the welfare of the community served (Ali & Al-Owaihan, 2008).

The empirical findings indicate that consultative decision-making practices within bureaucratic meetings reflect the application of the *shura* principle in organizational governance. Participatory discussions conducted in planning forums allow multiple organizational units to contribute to decision-making processes, illustrating how Islamic leadership values influence patterns of organizational interaction. This finding supports previous studies suggesting that Islamic leadership principles can complement contemporary management approaches that emphasize participation, fairness, and

collaborative governance (Rahman, 1982; Shahriar & Syed, 2017; Bekti et al., 2024; Bryman et al., 2011; Bush, 2020; Northouse, 2022; Yuki, 2013).

From the perspective of public leadership studies, value-based leadership plays an important role in strengthening organizational legitimacy and public trust because ethical leadership enhances the credibility of public institutions and reinforces relationships between government organizations and the communities they serve (Fry & Nisiewicz, 2013; Nurjannah et al., 2022). At the educational level, this research also contributes to understanding the role of Islamic Religious Education (IRE) teachers in fostering religious moderation in schools, highlighting the importance of collaboration and institutional support to ensure that ethical and religious values are not only conveyed normatively but are consistently practiced within the educational environment (Nurfahmi, 2025).

The interpretation of bureaucratic positions as *amanah* further highlights the ethical dimension of leadership within public administration. Islamic leadership theory emphasizes several key leadership characteristics, including honesty (*sidq*), trustworthiness (*amanah*), intelligence (*fathanah*), and communicative ability (*tabligh*), which shape leadership behavior in organizational management and decision-making processes (Ali, 2005; Beekun, 2012). Previous empirical studies have also demonstrated that leadership grounded in religious values can strengthen organizational trust and foster a culture of integrity within public administration institutions (Ali, 2005; Beekun, 2012; Ali, 2009; Ali & Al-Owaidan, 2008; Masorong, 2025; Ongaro & Tantardini, 2024). Similarly, the integration of spiritual values in leadership has been shown to improve ethical standards in public service and strengthen accountability within governance systems (Khan, 2019). The findings of this study are consistent with research indicating that spiritual value-based leadership contributes to strengthening moral legitimacy and organizational trust (Sammari 2021).

However, this study also reveals a distinctive dynamic compared with previous studies on ethical leadership in public administration. While earlier research emphasizes the importance of institutional mechanisms for supporting value internalization (Ali, 2009; Denhardt et al., 2018), the present findings indicate that Islamic leadership values in the bureaucratic context examined are primarily expressed as moral narratives promoted by leaders rather than as institutionalized components of organizational governance systems. In other words, the integration of Islamic values tends to depend on the personal commitment of individual leaders rather than on formal organizational structures.

This condition can be understood through the perspective of the Islamization of knowledge, which emphasizes the integration of ethical and spiritual values into modern scientific and social systems, including public administration (Al-Attas, 2018; Al-Faruq, 2017; Choudhury, 2011; Fuadi, 2024; Hashim & Ssekamanya, 2014; Nasr, 1993). Within this framework, Islamic ethical values such as trustworthiness, justice, consultation, and

benevolence can serve as normative foundations for the development of accountable governance systems (Khan, 2019). Classical Islamic political thought also emphasizes the moral responsibility of leaders to uphold justice and ensure public welfare, as reflected in the tradition of *Fiqh siyasah* (Al-Māwardī, 2021; Kamali, 2023). Therefore, the integration of Islamic values in bureaucratic governance represents an effort to translate Islamic epistemological principles into practical leadership and administrative systems (Hassan & Lewis, 2007; Iqbal & Mirakhor, 2011).

Despite these normative foundations, the findings indicate that the implementation of Islamic value-based leadership remains largely symbolic. Religious values are frequently expressed through ceremonial or spiritual activities rather than being systematically integrated into formal bureaucratic mechanisms such as performance evaluation systems, organizational regulations, or accountability frameworks. This situation indicates the presence of a gap between the discursive internalization of Islamic values and their practical implementation within bureaucratic governance structures.

Public management literature suggests that the effective internalization of organizational values requires strong institutional support, including ethics-based leadership training, value-oriented organizational policies, and performance evaluation systems that reflect principles of fairness and accountability (Bryson, 2023; Denhardt & Denhardt, 2021; Kausar et al., 2025; Nurjannah et al., 2022). Without such institutional mechanisms, ethical values tend to remain symbolic narratives with limited influence on organizational management practices.

In addition to leadership practices, the findings of this study also highlight the role of organizational culture in the integration of Islamic values within local government institutions. Organizational culture represents a system of shared values, beliefs, and norms that shape how members of an organization interact and perform their responsibilities (Schein, 2017). Within the perspective of Islamic education management, organizational culture not only reflects organizational efficiency but also embodies moral and spiritual values that shape the ethical character of civil servants.

The findings demonstrate that religious activities such as Quran recitation, Islamic study sessions, and religious commemorations function as mechanisms for internalizing ethical values among employees. These activities create spaces for reflection on moral responsibility and strengthen shared ethical commitments within the organization. From the perspective of organizational culture theory, such practices can be interpreted through Schein's three-level model of organizational culture: artifacts, espoused values, and basic underlying assumptions (Schein, 2017). Religious activities in government offices function as cultural artifacts, while values such as honesty, responsibility, and trustworthiness represent the espoused values promoted within the organization. This pattern shows how ethical

principles are symbolically expressed through routine practices and collectively reinforced in the workplace. In a parallel way, the findings also provide evidence-based guidance for educators and schools in designing technology-supported Islamic Religious Education (IRE) that promotes meaningful, attentive, and enjoyable learning experiences, where values are not only taught conceptually but embodied through observable practices in the learning environment (Mazrur et al., 2025).

Nevertheless, the findings indicate that these values have not yet developed into basic underlying assumptions that structurally shape bureaucratic systems and decision-making processes. Consequently, religious activities tend to function primarily as symbolic expressions of organizational moral identity rather than as institutionalized governance mechanisms. Previous studies have demonstrated that the integration of spiritual values in organizations can strengthen employee integrity, increase intrinsic motivation, and encourage the development of a more humanistic work environment (Beekun & Badawi, 2019; Fry & Nisiewicz, 2013; Nasution & Rafiki, 2019; Rahman et al., 2021). In public sector institutions, religious values can also function as sources of moral motivation that encourage officials to deliver ethical and responsible public services (Ali & Al-Owaihian, 2008a; Beekun & Badawi, 2019).

However, the study also highlights structural challenges in the process of institutionalizing Islamic values within bureaucratic organizations. Religious values operate alongside formal administrative regulations, creating a dual value system in which bureaucratic procedures coexist with informal moral norms derived from religious teachings. As a result, religious values tend to function more as informal ethical guidelines rather than as formal governance principles.

Therefore, the integration of Islamic values in bureaucratic governance requires stronger institutional mechanisms that systematically incorporate ethical principles into organizational policies, leadership development programs, and performance evaluation systems. From the perspective of Islamic education management, the development of a value-based organizational culture represents an important strategy for building a professional bureaucracy characterized by integrity, ethical leadership, and commitment to public welfare (Abbas et al., 2025; Azra, 2019; Haque et al., 2016). Through systematic integration between spiritual values, organizational governance mechanisms, and institutional policies, Islamic ethical principles can move beyond symbolic expressions of religiosity and become operational foundations for transparent, accountable, and socially responsible public governance.

CONCLUSION

This study finds that the integration of Islamic values in civil service management within the East Kotawaringin Regency bureaucracy occurs primarily through bureaucratic leadership practices and the development of a religiously informed organizational culture. Islamic ethical principles such as amanah (trustworthiness), justice, consultation, and responsibility function as moral references shaping leadership behaviour, decision-making processes, and social interactions among civil servants. These values help strengthen the ethical dimension of bureaucratic governance and foster a work environment that emphasizes integrity, accountability, and responsibility in public service. At the same time, the findings reveal a gap between normative commitment and institutional practice, as these values are more visible in religious activities and organizational discourse than in formal governance instruments such as performance evaluation and accountability systems.

Theoretically, the study demonstrates that the principles associated with the Islamization of knowledge can be meaningfully applied to the governance of public organizations by embedding Islamic ethical values into bureaucratic management practices. This expands the discourse on Islamic management and public administration by showing that religious values can operate not only as normative ideals but also as an ethical framework shaping leadership and organizational culture in government institutions. The findings also contribute to Islamic education management scholarship by extending its analytical application beyond formal educational settings into the sphere of public sector governance.

Based on these findings, the study recommends that local governments develop a more systematic civil service management model that integrates Islamic ethical values with modern governance mechanisms. This can be pursued through strengthening ethical leadership, incorporating Islamic work ethics into civil service training programs, and designing integrity-based performance evaluation systems. Future research is encouraged to examine similar value-integration models in other regional bureaucracies and to explore quantitative or mixed-method approaches to assess the measurable impact of Islamic ethical integration on bureaucratic performance and public service delivery.

DECLARATIONS

Author Contribution

Author 1 was responsible for the conceptualization of the study and the preparation of the original manuscript draft. Author 2 contributed to the validation of the manuscript content and the development of the scientific framework to strengthen the academic contribution of the study. Author 3 was responsible for language editing and ensuring the clarity and consistency of the manuscript's academic writing.

Funding Statement

This research received no external funding.

Conflict of Interest

The authors declare no conflict of interest.

Declaration of AI Use

No generative AI tools were used in the preparation of this manuscript.

Additional Information

There is no additional information related to data availability, ethical approval, acknowledgments, or permissions for this manuscript.

REFERENCE

- Abbas, Z., Bakar, A., & Akhtar, K. (2025). The impact of Islamic spirituality and spiritual intelligence on employee performance in public sector Universities of Pakistan: A mediating role of organizational citizenship behavior. *Pakistan Journal of Humanities and Social Sciences*, 13(1), 433–439. <https://doi.org/10.52131/pjhss.2025.v13i1.2689>
- Al-Attas, S. M. N. (2018). *Islam and Secularism*. Kuala Lumpur: International Institute of Islamic Thought and Civilization (ISTAC).
- Al-Faruq, I. R. (2017). *Islamization of knowledge: General principles and work plan* (Issue 1). International Institute of Islamic Thought.
- Ali, A. J. (2005). *Islamic perspectives on management and organization*. Elgar. <https://doi.org/10.1080/14766080509518602>
- Ali, A. J. (2009). Islamic perspectives on leadership: A model. *International Journal of Islamic and Middle Eastern Finance and Management*, 2(2), 160–180. <https://doi.org/https://doi.org/10.1108/IJOA-02-2019-1662>
- Ali, A. J., & Al-Owaidan, A. (2008a). Islamic work ethic: A critical review. *Cross Cultural Management: An International Journal*, 15(1), 5–19. <https://doi.org/10.1108/13527600810848791>
- Ali, A. J., & Al-Owaidan, A. (2008b). Islamic work ethic: A critical review. *Cross Cultural Management: An International Journal*, 15(1), 5–19. <https://doi.org/10.1108/13527600810848791>
- Al-Māwardī, A.-H. (2021). *Al-Aḥkām as-Sultāniyyah the Laws of Islamic Governance*. *Trans. Asadullah Yate*. London: Ta-Ha Publishers.
- Azra, A. (2019). *Pendidikan Islam: Tradisi dan modernisasi di tengah tantangan milenium III*. Prenada Media.

- Beekun, R. I. (2012). *Character centered leadership: Muhammad (p) as an ethical role model for CEOs* (Vol. 31). Emerald Group Publishing Limited. <https://doi.org/10.1108/02621711211281799>
- Beekun, R. I., & Badawi, J. A. (2019). *Leadership: An Islamic perspective*. Amana Beltsville, MD.
- Bekti, H., Pancasilawan, R., & Komara, S. R. (2024). Integrating Transformative and Servant Leadership with Islamic Values: Implications for Local Government Effectiveness in Indonesia. *MUHARRIK: Jurnal Dakwah dan Sosial*, 7(1), 190–200. <https://doi.org/10.37680/muharrik.v7i1.4043>
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77–101. <https://doi.org/10.1191/1478088706qp063oa>
- Bryman, A., Grint, K., & Collinson, D. L. (2011). *The SAGE handbook of leadership*.
- Bryson, J. M. (2023). *Strategic planning for public and nonprofit organizations: A guide to strengthening and sustaining organizational achievement*. John Wiley & Sons.
- Bush, T. (2020). *Theories of educational leadership and management*. London: Sage Publications.
- Charmaz, K. (2014). *Constructing grounded theory*. SAGE publications.
- Choudhury, M. A. (2011). *Islamic economics and finance: An epistemological inquiry*. Emerald Group Publishing.
- Creswell, J. W., & Creswell, J. D. (2018). *Research design: Qualitative, quantitative, and mixed methods approaches*. Sage publications.
- Denhardt, R. B., & Denhardt, J. V. (2021). The new public service: Serving rather than steering. *Public Administration Review*, 60(6), 549–559. <https://doi.org/10.1111/0033-3352.00117>
- Denhardt, R. B., Denhardt, J. V., Aristigueta, M. P., & Rawlings, K. C. (2018). *Managing human behavior in public and nonprofit organizations*. Sage Publications.
- Denzin, N. K., & Lincoln, Y. S. (2018). *The Sage handbook of qualitative research*. Sage Publications.
- Falah, S., Alifah, A., & Rizal, S. (2021). Enhancing organizational commitment through Islamic organizational culture and Islamic work ethic in Modern pesantren: The role of kyai's transformational leadership. *Turkish Journal of Computer and Mathematics Education*, 12(6), 4994-5008.
- Fry, L. W., & Nisiewicz, M. S. (2013). *Maximizing the Triple Bottom Line Through Spiritual Leadership*. Stanford University Press. <https://doi.org/doi:10.1515/9780804784290>

- Fuadi, A. I. (2024). Reconfiguring Religious Authority and Ethical Governance in Islamic Political Thought: A Comparative Literature Review. *Sinergi International Journal of Islamic Studies*, 2(3), 136–148. <https://doi.org/10.61194/jjis.v2i3.605>
- Guest, G., Namey, E. E., & Mitchell, M. L. (2013). *Collecting Qualitative Data: A Field Manual for Applied Research*. Sage publications. <https://doi.org/10.4135/9781506374680>
- Hafsah, M. J., & Miskanik, M. (2026). *Islamic Leadership Values in the Dynamics of Theory and the Development of Educational Organizations*. 5(1). <https://doi.org/10.38073/jimpi.v5i1.3928>
- Haque, M., Sulaiman, K. U., Soualhi, B., & Arif, S. (2016). *Islam Knowledge and Civilization*. IIUM Press.
- Hashim, R., & Ssekamanya, S. A. (2014). Islamization of Human Knowledge in Theory and Practice: Achievements, Challenges and Prospects in the IIUM context. *IIUM Journal of Educational Studies*. <https://doi.org/10.31436/ijes.v1i1-2.18>
- Hassan, M. K., & Lewis, M. K. (2007). *Handbook of Islamic Banking*. Edward Elgar Publishing. <https://doi.org/10.4337/9781847205414>
- Iqbal, Z., & Mirakhor, A. (2011). *An introduction to Islamic finance: Theory and practice*. Wiley. <https://doi.org/10.1002/9781118390474>
- Iswanti, I., Ujianto, U., & Riyadi, S. (2023). Ethical leadership, culture, and public service motivation on organizational citizenship behavior: A case study of civil servants. *Corporate Governance and Organizational Behavior Review*, 7(3, special issue), 395. <https://doi.org/10.22495/cgobrv7i3sip14>
- Kamali, M. H. (2023). *Principles of Islamic governance*. Islamic Texts Society.
- Kausar, A., Rahman, F., & Abdullah, M. (2025). *Ethical governance and leadership accountability in public sector organizations*. 85(5).
- Khan, M. A. (2019). Islamic governance and public administration: Ethical foundations and institutional implications. *International Journal of Public Administration*, 42(12).
- Lincoln, Y. S., & Guba, E. G. (1985). *Naturalistic Inquiry*. Sage publications. [https://doi.org/10.1016/0147-1767\(85\)90062-8](https://doi.org/10.1016/0147-1767(85)90062-8)
- Masorong, A. N. (2025). Islamic ethical principles and accountability in governance. *Advanced International Journal of Banking, Accounting and Finance*, 7, 21–34. <https://doi.org/10.35631/AIJBAF.721002>
- Maxwell, J. A. (2013). *Qualitative Research Design: An Interactive Approach*. Sage publications.

- Mazrur, M., Jennah, R., Norhidayah, S., & Surawan, S. . (2025). Integrating Technology Acceptance and Pedagogical Deep Learning in Islamic Education: A TAM-Based Study. *Ta'dib*, 28(2), 501–514. <https://doi.org/10.31958/jt.v28i2.15981>
- Miles, M. B., Huberman, A. M., & Saldaña, J. (2019). *Qualitative data analysis a methods sourcebook*. Thousand Oaks, California SAGE Publications, Inc.
- Nasr, S. H. (1993). *A young Muslim's guide to the modern world*. Kazi Publications.
- Nasution, F. N., & Rafiki, A. (2019). Islamic work ethics, organizational commitment and job satisfaction of Islamic banks in Indonesia. *RAUSP Management Journal*, 55(2), 195–205. <https://doi.org/10.1108/RAUSP-01-2019-0011>
- Nata, A. (2020). *Manajemen pendidikan Islam*. Jakarta: Kencana.
- Northouse, P. G. (2022). *Leadership: Theory and practice*. (9th ed.). Sage Publications.
- Nurjannah, N., Rumenta, S., & Rahman, M. A. (2022). Understanding The Relationship Between Communication Style, Good Corporate Governance, Corporate Social Responsibility, Tax Compliance, Ethical Leadership, And Public Trust. *JURNAL PUBLIKASI ILMU MANAJEMEN Учредители: Politeknik Pratama Purwokerto*, 1(4), 286–298. <https://doi.org/10.55606/jupiman.v1i4.3618>
- Nurfahmi, I., Ajahari, A., & Surawan, S. (2025). Islamic Education Teachers' Role in Cultivating Religious Moderation among Students. *Jurnal Indonesia Studi Moderasi Beragama*, 2(2), 54–64. <https://doi.org/10.64420/jisymb.v2i2.310>
- Ongaro, E., & Tantardini, M. (2024). Religion, spirituality, faith and public administration: A literature review and outlook. *Public Policy and Administration*, 39(4), 531–555. <https://doi.org/10.1177/09520767221146866>
- Patton, M. Q. (2015). *Qualitative research & evaluation methods*. (4th ed.). Sage Publications.
- Puspita, A. T. (2025). Islamic Leadership Management in Pesantren. *The Economic Review of Pesantren*, 3(1). <https://doi.org/10.58968/erp.v3i1.581>
- Rahman, F. (1982). *Islam and modernity: Transformation of an intellectual tradition*. University of Chicago Press.
- Rahman, F., Hasan, M., & Ali, S. (2021). *Religious values and organizational commitment in public institutions*. 17(3).
- Sammari, M. (2021). *Islamic Leadership and Management: A perfect model for today's CEOs*. Routledge.
- Schein, E. H. (2017). *Organizational culture and leadership*. (5th ed.). Hoboken: Wiley.

Shahriar, A., & Syed, G. K. (Eds.). (2017). *Student Culture and Identity in Higher Education*. IGI Global. <https://doi.org/10.4018/978-1-5225-2551-6>

Sugiyono, S. (2022). *Metode penelitian kualitatif*. Alfabeta.

Tisdell, E. J., Merriam, S. B., & Stuckey-Peyrot, H. L. (2016). *Qualitative research: A guide to design and implementation*. (4th ed.). Jossey-Bass.

Yin, R. K. (2018). *Case study research and applications: Design and methods* (Sixth edition). SAGE.

Yukl, G. (2013). *Leadership in organizations*. (8th ed.). Pearson.