

## Hierarchy of principles in islamic management: A literature review of philosophical, normative, and applicative approaches

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### ABSTRACT

*Islamic management is a value system approach that combines spiritual, ethical, and professional aspects in organizational management. This research aims to formulate a hierarchical model of Islamic management principles that includes philosophical, normative, and applicative dimensions. The method used is a systematic literature review (SLR) with thematic analysis of Islamic and academic literature. The results of the research produced a five-level hierarchical model that includes philosophical dimensions (monotheism, the law of Allah), strategic (justice, leadership), process (deliberation, balance), relational (human relations), and operational (transparency, responsibility, service). This finding presents an integral and contextual conceptual framework as a sharia-based managerial alternative. This model also has the potential to be used as a reference in Islamic institutional practices that are oriented towards values and benefits.*

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## Introduction

Management in Islam is a management system that not only focuses on work efficiency and production results, but is also based on the values of monotheism, justice, and the benefit of the ummah (Hasan et al., 2020; Ratten et al., 2016). This system covers all aspects of human life, both spiritual and social, so that it is integral and inseparable from the teachings of Islam as a whole. Along with the increasing complexity of the world of work and moral crises in various institutions (Hasan et al., 2020), management models based on Islamic values are increasingly relevant as an alternative solution to build fair governance and integrity (Çizakça, 2015).

Globally, various surveys indicate the failure of conventional management models in answering ethical issues and leadership crises. According to the Global Corruption Barometer report, more than 60% of people in Muslim-majority countries express distrust of public institutions due to corruption and abuse of authority (Fenwick, 2018; Muhammad et al., 2020). In Indonesia, the Indonesian Survey Institute (2022) noted that only 48% of people believe that the leaders of government agencies are fair and responsible. This condition creates an urgency to present an alternative management system based on values, especially Islamic values that are sourced from revelation (Abu-Dawleh et al., 2022; Doktoralina et al., 2018).

A number of studies have attempted to raise the concept of Islamic management in a theoretical and practical context. (Aysan et al., 2024) highlighting the integration of spiritual values in decision-making, while (Wet et al., 2018) discussing the application of sharia principles in the strategic management of financial institutions. Research (Samidi et al., 2023)

It also shows that Islamic management systems encourage more responsible business ethics. However, most of these studies only touch on specific parts of Islamic management principles, without presenting a systematic and tiered mapping that can be used as a complete theoretical model.

From the literature review, it is clear that there has not been much research that specifically compiles the principles of Islamic management in the form of a structured hierarchy, which contains philosophical dimensions (monotheism and the law of Allah), strategic (justice and leadership), and applicative (transparency, responsibility, and service). In fact, the need for this kind of model is very high, especially for educational, business, and government institutions that want to adopt sharia values in their managerial systems.

This research is here to fill this gap by offering a hierarchical model of Islamic management principles that combines philosophical, normative, and applicative approaches. This research develops a systematic framework that integrates Islamic principles ranging from monotheism, justice, deliberation, to responsibility and accountability in a clear and contextual structure. This model is based on an in-depth study of the Qur'an, Sunnah, and relevant classical and contemporary scientific literature.

The purpose of this study is to formulate a hierarchy of principles in Islamic management as a conceptual model that can be used as a reference by researchers, academics, and management practitioners in the context of institutions based on Islamic values. This preparation is expected not only to enrich the scientific treasure of Islamic Management Studies, but also to provide operational guidance in the formulation of sharia-based managerial policies.

The scientific benefit of this research lies in its contribution in providing a new conceptual model that not only brings together normative and operational aspects, but also offers real solutions to current ethical challenges and managerial crises. This hierarchical model can be used as a foundation in the development of Islamic management education curriculum, institutional policy design, and leadership practices oriented towards the value of divine benefit and accountability

## Method

This study uses a descriptive qualitative approach with the Systematic Literature Review (SLR) method. This approach is used to identify, classify, and synthesize management principles in Islam comprehensively based on relevant scientific and Islamic sources.

The systematic procedure in SLR begins with the formulation of the focus of the study, which is to compile and map the basic principles of Islamic management which include philosophical, normative, and applicative aspects. This focus is directed on core principles such as monotheism, justice, deliberation, balance, *da'wah*, and responsibility, which are the foundation in the management of organizations based on Islamic values.

The second stage is the collection of literature data from various scientific sources such as national and international journals, academic articles, and reference books in the field of Islamic management. The literature used was selected based on inclusion criteria, namely relevant sources and explicitly discussing the principles of Islamic management in the last 10 years, as well as normative sources from the Qur'an and Sunnah. Literature that is not thematically relevant or does not meet the criteria of scientific quality is excluded from the analysis process (exclusion criteria).

The third stage is data analysis, which is carried out through thematic methods. The principles found were grouped based on the similarity of themes, then arranged in the form of a five-level hierarchical structure, namely: (1) Philosophical, (2) Strategic, (3) Process, (4) Relational, and (5) Operational. This approach allows for a systematic mapping of the position and function of each principle within the Islamic managerial framework.

The final stage includes synthesis and validation of concepts, carried out by comparing findings from various sources and reviewing the suitability with Islamic normative postulates and contemporary managerial contexts. Validity is increased by using literature triangulation,

which is a comparison between findings in scientific journals, classical literature, and normative sources.

Through this approach, the research produces a hierarchical model of Islamic management principles that can be used as a theoretical framework and practical guide in the development of comprehensive and contextual sharia-based organizational governance.

## Result and Discussion

### 1. Islamic Management Thought Principles

**Definition of Islamic thought** In general, thinking is understood as an effort to move the mind to consider and reflect on all affairs, both related to religion and the world. It is a human activity that uses reason as a tool, and produces opinions and knowledge that arise from the process of reason (Hidayah, 2023; Slamet, 2015).

The definition of Islamic management thought is that Islamic administrative thought is a concept that is different from the general understanding of thought as a set of structured theories and knowledge (Arrosyid, 2021; Idris et al., 2019). Its essence lies in the activity of reasoning and contemplation, not merely the result of thought itself. Thus, Islamic administrative thought can be defined as the result of in-depth contemplation and analysis of administrative principles and theories whose truth has been tested in practice (Diyaa Aaisyah et al., 2018).

Islamic thought is fundamentally based on the Qur'an and Sunnah. It is dynamic and critical in responding to various schools of contemporary thought. This thinking is not only reactive, but also active in judging and correcting other thoughts based on the true principles of Islam. In addition, Islamic thought includes a comprehensive arrangement of human life, covering aspects of faith, morality, and spirituality, with the aim of forming a complete and responsible individual in every aspect of life.

Islamic thought also plays a role in guiding humans to recognize themselves, reflect on their existence, and consider the surrounding environment, so that their behavior can be more controlled and directed. The ability to distinguish between right and wrong, beneficial and harmful, and right and wrong is the fruit of clear and profound thinking (Miskam et al., 2019).

The principles of Islamic management are a fundamental reference in upholding the values of implementing Islamic law, both at the highest and lowest levels in the organizational structure. Islam has the characteristics of universality, continuity, absolute justice, and stability that make it able to respond comprehensively to various economic, social, political, and administrative problems. All of these issues are regulated within a legal framework that does not contradict the Qur'an and Islamic law, so that every managerial activity is based on divine principles that are integral and comprehensive.

In this context, the thought remains open to anyone who wants to research and formulate solutions to various actual problems, as long as they do not deviate from the provisions of the sharia. The *ijtihad* process is an important instrument in finding contextual and applicative solutions, so that Islamic management is not static, but dynamic and adaptive to changing times. Therefore, the study of Islamic management thinking must focus on actual problems and seek to find the right solution based on Islamic principles derived from the Qur'an, Sunnah, and the interpretation of scholars (Abdul Rahman et al., 2018).

Islamic management not only regulates aspects of worship, but also covers all life orders, including *muamalah* and administration, with the aim of realizing justice, balance, and benefits. Within this framework, principles such as *Tawasuth* (moderate), justice, deliberation (*Shur*), The balance between individual and collective interests, as well as *da'wah* is the main foundation that animates the entire organizational management process. Thus, Islamic management thinking is present as an integral and applicable value system, which is able to answer contemporary challenges while maintaining the purity of sharia in every aspect of the management of human life (Billah, 2019; Ocean, 2015).

### 2. Hierarchy of Islamic Management Thought Principles

Managerial thinking in Islam has comprehensive characteristics that include both religious and secular aspects. This is reflected in the guidelines sourced from the Qur'an, the Sunnah of the Prophet, as well as the interpretation of the companions and scholars. The value system establishes a set of principles that become the normative basis for humans in managing their lives holistically. Islam regulates human relations in three main dimensions: the relationship with God (*habl min Allah*), the relationship with fellow human beings (*habl min al-nas*), and the relationship with nature or inanimate objects. Some scholars even place the human relationship with himself as the main foundation before stepping into other dimensions of relationships. Islamic Sharia is not only limited to regulating aspects of worship, but also encompasses the entire social, political, and economic order, with the aim of realizing justice, balance, and order in social life. Therefore, the management system in Islam is integral and comprehensive, offering an ethical and normative approach that can be applied in various contexts of human life. The hierarchy of principles of Islamic management thought are:

**a. Universal**

Management in Islam is an integral system based on the principles of universality, sustainability, responsibility, and legal order, which are sourced from the Qur'an and Sunnah. Islam not only regulates aspects of worship, but also covers all dimensions of life, including muamalah and administration. Islamic management philosophy emphasizes that every human activity must be directed by divine values and sharia rationality, as affirmed in QS. Al-An'am: 38.

Different from the modern sectoral approach, Islamic management relies on general principles and rules that are flexible and can be applied to all fields. Thus, Islamic management functions as a system of values and responsibilities that organize human relationships with God, others, and nature in a fair and civilized manner (Eferin, 2016; Judijanto et al., 2024).

**b. Tawasuth and justice**

The principles of tawasuth (moderation) and justice are two fundamental pillars that animate all the implementation of Islamic law, including in the management order at various levels of the organization. This is explicitly reflected in QS. Al-Baqarah: 143 which affirms the position of Muslims as "ummatah wasathan" or middle ummah, who are required to always uphold balance and avoid extreme attitudes in all aspects of life. QS. Al-Baqarah: 238 emphasizes the importance of maintaining consistency and balance in the practice of worship, which can be conceptually adopted in maintaining integrity and discipline in organizational management. Furthermore, QS. Al-Furqan: 67 and QS. Al-Isra': 29 gives directions for Muslims to be moderate in spending wealth, not to fall into extravagance or miserliness, so as to create efficient and just resource management. QS. Al-A'raf: 31 emphasizes the prohibition of excessive consumption, which in the context of management can be interpreted as an effort to maintain proportionality in decision-making and distribution of organizational resources. The entire verse emphasizes the importance of balance, justice, and moderation as the main principles in every activity, including in planning, organizing, implementing, and evaluating management. Thus, the application of the principles of tawasuth and justice is not only a normative foundation, but also an operational strategy in realizing harmonious, effective, and oriented organizational governance for the benefit of the people as a whole (Aprianto, 2020; Harahap, 2000).

Islamic thought invites tawawut in world and religious matters, in this case tawasud attitude in terms of planning, organizing, supervision (Mansur, 2021)

- 1) Fair in planning
- 2) Fair in selection
- 3) Fair in evaluating people

**c. Deliberate**

Shura in modern administration refers to a consultative committee that provides expert advice on policy or problem solutions, even if the results are not binding. From an Islamic perspective, shura is an alternative to the system of scientific

management consultation as well as an antidote to authoritarianism, by rejecting power monopolies and opening up space for experts to contribute. The Qur'an establishes shura as a pure mechanism free from capitalist interests or abuse of power, different from Western practice. This concept has existed since the time of Arab jahiliyah, where Darul Nadwah became a place for discussion of Quraysh leaders to discuss important issues (Arif, 2017).

Evidence : Surah Ali Imron 159 "

وَشَاوِرْهُمْ فِي الْأَمْرِ فَإِذَا عَزَمْتَ فَتَوَكَّلْ عَلَى اللَّهِ إِنَّ اللَّهَ يُحِبُّ الْمُتَوَكِّلِينَ

"And deliberate with them in all (important) matters. Then, when you have made up your mind, put your trust in Allah. Indeed, Allah loves those who trust."

Quran Surah Al Anbiya verse 7

فَسْأَلُوا أَهْلَ الذِّكْرِ إِنْ كُنْتُمْ لَا تَعْلَمُونَ

"Then ask the knowledgeable if you do not know."

#### d. Humanitarian relations

Islam affirms the glory of man as the peak of Allah SWT's creation, as stated in QS. At-Tin:4, where human beings are created in the best form and endowed with intellectual potential to build civilization, as stated in QS. Al-Alaq:1-5. The main values that are the foundation of human life in the Islamic perspective include faith as the main foundation, piety as a real manifestation of the faith of QS. Al-Maidah:57; Fathir:28, as well as absolute obedience only to Allah SWT by rejecting all forms of vices, even if ordered by humans, as affirmed in the hadith "لا طاعة لمخلوق في معصية الخالق" (HR. Ahmad). In addition, Islam also teaches the importance of building social relationships based on piety and helping others in order to achieve the pleasure of Allah. These principles are the main pillars in the formation of human character and behavior, as well as a reference in the implementation of sharia and the management of Islamic organizations or management. Thus, Islam not only places humans in a noble position, but also provides a comprehensive framework of values and ethics so that humans are able to carry out the role of caliph on earth in a responsible, fair, and oriented manner for the common good.

Islam unites faith, behavior, and management in a harmonious unity. Tawheed as the foundation forms a person who is free from fear and selflessness, so as to give birth to a natural and sincere attitude (Mas'ud, 2015). Islamic behavior is manifested through:

- 1) Noble morals in speech and actions
- 2) Good deeds that are worth alms (QS. Al-Baqarah:263)
- 3) An empathetic attitude is like welcoming the needs of others with hospitality and respecting their expectations (Hadith). Islam upholds human dignity with the principle of maintaining self-honor in meeting needs (HR. Thabrani).

#### The Concept of Reason and Social Relations in Islamic Management

Islam pays special attention to the development of the intellectual aspect of human beings by emphasizing the importance of critical thinking and tolerance. The Prophet Muhammad PBUH said: "Interact with people with good morals" In the perspective of Islamic management, human relationships are built on basic principles:

- 1) Amar Ma'ruf Nahi Munkar (enjoining good and preventing evil)
- 2) Law enforcement that is the responsibility of the government
- 3) The active role of scholars in providing advice
- 4) Community involvement according to their abilities

Allah SWT said:

﴿الَّذِينَ إِن مَّكَّنَّاهُمْ فِي الْأَرْضِ أَقَامُوا الصَّلَاةَ وَآتَوُا الزَّكَاةَ وَأَمَرُوا بِالْمَعْرُوفِ وَنَهَوْا عَنِ الْمُنْكَرِ ۗ وَلِلَّهِ عَاقِبَةُ الْأُمُورِ﴾

"Those who, if We give power over the earth, establish prayer, pay zakat, enjoin the ma'ruf and prevent the unrighteous" [QS. Al-Hajj:41].

**The implementation is carried out in stages:**

- 1) With hands/power for those who have authority
- 2) With oral/advice for scholars and scholars
- 3) With a heart for the general public who have no other abilities

The Prophet PBUH emphasized:

"Whoever sees the evil, let him change it with his hands. If you can't afford it, verbally. If he is not able to do so, with his heart (hatred in his heart) - that is as weak as faith" [HR. Muslim].

In social interaction, Islam advocates tawadhu' (humility) as the path to glory. On the contrary, arrogance and arrogance will only create distance and hinder harmonious relationships between individuals (Sholehah et al., 2023).

**e. Makes it easy and helps in difficulties**

Islam is a religion that places ease (taysir) and compassion (*rahmah*) as the main principles in all aspects of life, including in the practice of management and management of organizations. This principle is clearly reflected in various verses of the Qur'an, where Allah SWT emphasizes that every burden and responsibility given to humans is always adjusted to their abilities. In QS. Al-Baqarah: 286 states, "Allah does not burden a person except according to his ability..." This verse is the foundation that all forms of regulation, both in worship and muamalah, must pay attention to the limits of human ability, so that justice is created and there is no element of coercion.

Ease in sharia is also emphasized in QS. Al-Baqarah: 185, "Allah desires ease for you, and does not desire hardship for you..." This verse affirms that all rules in Islam, including management, are designed to make it easier for humans to achieve their life goals without causing unnecessary difficulties. QS. Al-Hajj: 78 also reinforces this principle: "He never makes for you in religion a narrowness." Even in the economic and social context, QS. Ath-Thalaq: 7 emphasizes the importance of providing space and help according to one's ability: "Let the one who is able to provide according to his means, and the one who is limited in his sustenance should provide for what Allah has given him..."

This principle of convenience and compassion is very relevant in the development of Islamic management. Islamic management not only emphasizes the aspects of efficiency and effectiveness, but also pays attention to humanity, justice, and the balance between individual rights and collective interests. As explained in the reference file, the principles of Islamic management are based on universal values derived from the Qur'an and Sunnah, such as justice, deliberation, balance, and da'wah. These values lead every managerial activity to always be oriented towards the benefit, convenience, and goodness of humans.

The implementation of the principle of ease in Islamic management can be seen in flexibility in decision-making, assignment, and the establishment of organizational rules. Each policy must consider the condition and capabilities of the organization's members, so as not to create an excessive burden. In addition, Islamic management also encourages deliberation (sura) in every decision-making process, in order to avoid authoritarianism and ensure that every voice is heard. This concept is in line with the

spirit of Islam which rejects coercion and prioritizes participation and sincerity (Afrin et al., 2019).

Thus, the principles of ease and compassion in Islam have not only become the theological foundation, but also become practical guidelines in the management of modern organizations and management. All management activities in Islam must be directed to facilitate, help, and bring goodness to all humans, as the main message of the Qur'an and the Sunnah of the Prophet Muhammad (PBUH).

### The Love of Allah in Islamic Sharia

Allah SWT is Merciful to His servants. The proofs of His tenderness are:

- 1) Sufficient Giving: Allah provides sustenance according to need, not in excess, as He says: *"And gives you sustenance from unexpected (sources)"* (QS. Ath-Thalaq: 3).
- 2) Burdens According to Ability: Allah does not burden beyond the capacity of man, *"He has removed the burdens and shackles that weigh you down"* (QS. Al-A'raf: 157), where "burden" means hardship and "shackles" means hardship in life.
- 3) Ease in Shari'a: The Prophet PBUH said: *"I was sent with a straight and simple religion"* (HR. Bukhari), shows Islam as a middle ground between rigidity and relaxation.
- 4) Da'wah Principle: The Prophet said: *"Make it easy, don't make it difficult, be happy, don't run"* (HR. Bukhari-Muslim), emphasizing a positive approach in spreading Islam

Figure 1 Hierarchy of Islamic management thought principles



### 3. Islamic Management Principles

#### a. Judging by the law of Allah

Making the law of Allah the foundation of belief and the purpose of carrying out management activities means putting sharia as the center of direction and value in every decision. In QS. An-Nisa verse 105, Allah commanded the Messenger to judge by revelation that was revealed, not based on lust or self-interest. QS. Al-Maidah verses 44, 45, and 47 affirm that anyone who is not lawful by the law of Allah is categorized as a disbeliever, unjust, or wicked, depending on his attitude and rejection. Meanwhile, QS. Al-Maidah verses 49–50 prohibit the punishment of anything other than the Shari'ah and questions why people prefer the law of ignorance, even though the law of Allah is the most just for the believers. These verses give a strong message that in the exercise of management, especially in Muslim societies, the law of Allah is not only a rule of worship, but also a basic principle that must animate the way of thinking, behaving, and making decisions and rejecting the legitimacy of a system that is contrary to divine values (Setiawan, 2021).

### **b. Deliberate**

The principle of deliberation also has an important position in managerial decision-making based on Islamic values. Deliberation is not only a form of collective participation, but also a means of preventing internal conflicts, reducing the risk of division, and fostering a sense of ownership of shared decisions. In QS. Al-Ahzab verse 39, Allah praises those who deliver tracts without fear of Him and only fear Allah. This indicates that leaders who carry the value of truth must be open to input and suggestions, as well as prioritize a trustworthy attitude in deciding something. Deliberation is part of the moral responsibility of leaders, not just a formal mechanism.

Then in QS. Ali 'Imran verse 159, Allah commanded the Prophet Muhammad to be gentle with the companions, forgive them, ask for forgiveness for them, and invite them to deliberate in matters. This shows that deliberation is not only a decision-making instrument, but also a medium to build sincerity, empathy, and cohesiveness. The same thing is affirmed in QS. Ash-Shura verse 38, where the characteristic of the believers is that their affairs are resolved through deliberation. By making deliberation a working principle, the organization not only maintains internal cohesion, but also fosters a collective ethos based on sincerity and mutual trust among its members (Scott, 2022).

### **c. Justice**

In Islamic management, justice is not only an ethical principle, but is the main pillar that underpins the entire system. Justice includes speech, actions, decision-making, and treatment of all parties. QS. An-Naml verse 32 shows that justice is the basis of consideration for true leaders in responding to the affairs of the ummah. Likewise in QS. Ash-Shura verse 15, Allah commanded the Prophet to uphold justice among mankind based on the truth that came from Him. Management based on Islam does not give room for tyranny, fraud, or deviation. QS. Al-An'am verse 152 teaches to be fair even when speaking, as well as QS. An-Nisa verse 58 emphasizes that the trust should be returned to those who have the right and that decisions be made fairly. Thus, fairness is not an option, but an absolute requirement in managing an organization.

Justice in management cannot be separated from true knowledge and belief. QS. An-Nahl verse 9 states that it is Allah who shows the straight path, and that cannot be achieved without the right understanding and a firm attitude. Holding on to justice will open a straight path in deeds and decisions, as emphasized in QS. Al-An'am verse 153 and QS. Sad verse 26, which commands that people should judge with justice and not follow lust because it would lead astray from the way of Allah. Fair management is a reflection of true faith, because only with justice can the organization develop with blessings, solid, and directed towards a divine goal. In Islam, justice is not only a tool of achievement, but also a tangible manifestation of servitude to Allah in the social and institutional space (Melanie et al., 2025).

### **d. Balance in the benefit of individuals and groups**

Islamic management also emphasizes the importance of a balance between individual rights and collective interests. This principle keeps the system from falling into the extremes of individualism that denies social interests, nor collectivism that erases personal rights. QS. Al-Qasas verse 77 is the philosophical foundation, emphasizing that man should seek the hereafter without forgetting his part of the world, and do good as Allah has done good to him. This value is manifested in social mechanisms such as zakat, infaq, and deliberation, which not only function as worship, but also as a regulator of socio-economic relations in a fair and proportionate manner. In the context of modern management, it answers the challenge of business ethics by offering a balance between profitability and social responsibility.

Furthermore, this principle of balance is also accompanied by the spirit of social transformation. QS. Al-Hajj verse 41 emphasizes that those who are given power must uphold prayer, pay zakat, command the makruf and prevent the disobedient, as a form

of managerial responsibility towards the order of society. QS. Ali Imran verses 104 and 110 emphasize the importance of having a group of people in society who always call for goodness and become the best people who appear active in directing society to the path of Allah. In this framework, Islamic management not only takes care of resources or production processes, but also forms a collective character, creates a just society, and makes the organization part of a real social da'wah.

#### **e. Preaching**

In the management of Islam, doing deeds by calling upon Allah and purifying people from deviation to idols or disbelief because that is the essence of freedom, the virtue in Islam is faith in Allah (Surah al-Imron 104)  
The management of Islam is a law that calls out goodness, and its heart invites to good things, and shuns what is forbidden for the purpose of victory by doing righteous deeds in word and deed (Surah al-Imron 140)(al-Anam 102)  
Calling upon Allah in matters of sincere morality in words, deeds and deeds (fussilat 33)(alqosos 88)(yunus 106)

Islamic management thinking embodies the values of da'wah through the perfection of work and righteous deeds, as Allah SWT says: "And do not leave from the remembrance of Allah what does not benefit or give harm, for if you do, you will be among the unrighteous" (QS. Al-Qasas: 77).

#### **The essence of Islamic management includes:**

- 1) Perfection of work with honesty and professionalism
- 2) Selection of the best in every matter (ihsan)
- 3) To do good to fellow creatures

Allah said:

"And truly, my prayer, my worship, my life and my death are for Allah, the Lord of the worlds" (QS. Al-An'am: 162).

This verse is the basis that all management activities must be of worship value.

#### **The main principles of Islamic management:**

- 1) Work motivation to achieve Allah's pleasure, not just material
- 2) Putting the interests of others first even though they themselves are in need, as He said: "And they put (others) ahead of themselves, even though they are in need" (QS. Al-Hasyr: 9)
- 3) Increasing productivity as a form of devotion to Allah

#### **f. Clear results**

Administrative behavior in Islam is based on the decision of the leader and the vision born from self-awareness, on the basis of true knowledge that comes from understanding. To achieve understanding, it is necessary:

- 1) Valid, accurate, complete, and up-to-date data that is processed into information.
- 2) Presenting information to leaders to describe the situation clearly before making decisions.

#### **Duties of a Leader:**

- 1) Explain tasks to the team so that goals are achieved quickly and efficiently.
- 2) Understand their responsibilities in depth and gather comprehensive information.

Supporting Evidence:

- a) QS. Fussilat [41]:53

"We will show Our signs in nature and in them, until it is clear that the Qur'an is true."

(Emphasizing the importance of data/observation for decisions).

b) QS. Al-Isra' [17]:36

"Don't follow what you don't know. Indeed, hearing, sight, and heart will be held accountable."  
(Prohibition of making decisions without knowledge/data).

**g. Obedience**

Obedience is the main foundation for the realization of unity, harmony, and perfection in the structure of the Islamic management system. Islam expressly establishes conditions and limits on obedience, namely that every commandment must not be contrary to the Shari'a. This is as the Prophet PBUH said, "There is no obedience to creatures in committing immorality to Allah," which was then reaffirmed by Abu Bakr Ash-Siddiq in his speech, "Obey me as long as I obey Allah in leading you. If I do immorality to Him, then there is no obligation to obey me." Thus, obedience in the Islamic administrative system must meet several main conditions: first, it does not violate the Shari'a, where there is no obedience in immorality to Allah as affirmed in the hadith of the Prophet and the statement of Abu Bakr Ash-Siddiq; second, it is fair and humane, where leaders are prohibited from burdening subordinates beyond their capabilities, are obliged to help, and meet their basic needs in accordance with the guidance of the Prophet's hadith; and third, obedience is conditional, which is only valid as long as the command is in accordance with the provisions of Allah and His Messenger as stated in QS. Al-Ahzab: 36. On this basis, obedience in Islamic management is not absolute, but must always be in the corridor of sharia, justice, and humanity, so as to be able to create harmonious, fair, and oriented organizational governance that is harmonious, fair, and oriented towards the common good (Akbar et al., 2021).

**h. Choosing a good leader**

Leadership in Islam plays a crucial role because a leader is a role model, person in charge, and a symbol of the organization. Prophet ﷺ emphasizing that the position is a mandate that will be held accountable in the hereafter, except for those who fulfill it correctly. The election of competent, fair, and pious leaders is essential for the smooth running of the administrative system, while appointing unworthy or destructive leaders is considered a betrayal of Allah and His Messenger. Allah emphasizes the duties of leaders in QS. Al-Anbiya: 73 to uphold His commands with knowledge, piety, and justice (Handayani, 2020).

**The criteria for an idea** leader include competence, knowledge, integrity, and piety.

1) Principles of Appointment of a Legitimate Leader

Allah commands that every business be left to its competent and trustworthy experts, as He says:

"Indeed, Allah has commanded you to convey the trust to those who are entitled to receive it..." (QS. An-Nisa: 58).

Other postulates affirm the prohibition of raising unworthy people:

"O you who have believed, do not betray Allah and His Messenger by giving protection to the unrighteous..." (QS. Hud: 113).

2) The Ideal Leader's Duties

Leaders are tasked with upholding justice, worship, and goodness based on Allah's guidance:

"We have made them leaders who guide with Our commands, and We have revealed to them good deeds..." (QS. Al-Anbiya: 73).

The example of the leadership of the Prophet David is also affirmed:

"O David, We have made you caliph on earth, so give a just decision and do not follow lust..." (QS. Sad: 26).

3) Criteria for Islamic Leaders

- a) Competence (Kafa'ah): Must master the field of duty, such as the Prophet Yusuf who was an expert in management (QS. Joseph: 55).
- b) Trust & Piety: Stay away from corruption and lust (QS. Sad: 26).
- c) Justice: Deciding by the law of Allah (QS. Al-Anbiya: 73).
- 4) Leaders in Islam are obliged to meet the requirements of competence, trust, and piety. Appointments that do not meet these criteria include betrayal of Allah and the Messenger.  
Supporting Evidence:
  - a) QS. An-Nisa: 58 (Trust to its members).
  - b) QS. Al-Anbiya: 73 (Duties of the leader).
  - c) QS. Sad: 26 (Justice and the prohibition of following lust).

#### **i. Responsible**

Islam places the concept of responsibility as a fundamental principle in individual and collective life. The administrative system in Islam builds responsibility on two main dimensions: human-moral responsibility and comprehensive religious responsibility. This principle applies universally, encompassing leaders, community members, and all components of the system. As Allah says in QS. At-Thur: 21, each individual is bound by the consequences of his actions. Furthermore, QS. Az-Zalzalah: 6-8 affirms that on the last day, all human deeds will be shown and accounted for even a small zarrah.

Justice is the main foundation in this concept of accountability. Allah affirms in QS. Al-Anbiya: 47 that He will establish the perfect scales of justice on the Day of Resurrection, where no one will be harmed in the slightest. This principle is reinforced by QS. Al-Muddaththir: 38 which states that every soul is a guarantee for his own deeds. Thus, the Islamic system creates a strong internal control mechanism, where every action must be carefully considered because the consequences are eternal.

The essence of this whole concept is the cultivation of awareness that all aspects of human life, including in the scope of administration and leadership, are inseparable from accountability before God. This system not only encourages the creation of fair and transparent governance, but also builds a culture of trust and integrity based on faith. With this paradigm, Islam offers a comprehensive solution to create a social order that is just and noble in character (Mansur, 2021)

#### **4. Hierarchy of Islamic Management Principles and Their Implementation**

The hierarchy of Islamic management principles shows the structure of managerial values arranged in stages, ranging from the most philosophical to the operational level. At the philosophical level, the principle of thought is universal, namely that all managerial activities in Islam must be based on the law of Allah. This emphasizes that organizational management is inseparable from the values of monotheism and justice as core values. Applicatively, this principle is realized through the organization's commitment to implementing sharia values in its vision, mission, and strategic policies.

Furthermore, the strategic level emphasizes on fair and moderate policies and leadership. Principles such as tawazun, leaders as role models (qudwah), and flexibility in policy-making are the basis for strategic thinking. The core values at this level include fairness, mashlahah, and flexibility, which are then translated into managerial policies that consider the balance between individual and social interests.

At the process level, the main principle put forward is deliberation (shur) as a decision-making instrument. Islam places the shura as a collective mechanism to avoid the dominance of a single authority and encourage the participation of all elements of the organization. The value of participation and collectivity is the main focus, with examples of implementation in the form of the establishment of a sharia supervisory board or an internal consultative forum.

Then, the relational level focuses on the social relationships between individuals in the organization. The principles of social ethics, da'wah, and science-based obedience

are the foundation for forming harmonious and moral working relationships. The value of ukhuwah and ethics is important in maintaining the integrity of relationships between members of the organization. Its implementation can be in the form of moral-based leadership assessments, spiritual coaching, and work culture that encourages mutual reminder in kindness.

Finally, the operational level is a technical application of the previous principles. Islam emphasizes the principles of simplification, clarity, responsibility, and professionalism (itqan) in daily practice. The value of transparency and accountability is the standard for the implementation of tasks. This is realized through implementation such as anti-gratification SOPs, internal audits by the sharia team, and a clear and measurable work system.

Overall, this hierarchical model affirms that Islamic management is a whole system, not only normative but also applicative. The hierarchical arrangement of principles allows organizations to apply Islamic values systematically and comprehensively, from philosophical direction to technical operationalization in institutional life

Table 1  
Hierarchy of Islamic Management Principles and Their Implementation

Level	Principles of Thought (Theoretical)	Management Principles (Applicative)	Core Values	Implementation Examples
<b>Philosophy</b>	Universal	Judging by the law of Allah	Tauhid justice	Application of sharia-based company values
<b>Strategic</b>	Moderate and Fair	Tawazun A good leader	Flexibility Mashlahah Qudwah	Individual- and social-based policies
<b>Process</b>	Deliberate	Deliberation	Participation Collectivity	Establishment of a sharia supervisory board
<b>Relational</b>	Social Ethics	Preaching Obey	Ukhuwah Science-based obedience	Character-Based Leadership Assessment
<b>Operational</b>	Facilitate	Clear Responsible	Transparency Itqan (professional)	Anti-gratification SOPs Periodic audit with the sharia team

## Conclusion

This research produced a new concept in the form of a hierarchical model of Islamic management principles that was systematically compiled from the philosophical to operational levels. This model shows that principles such as monotheism, justice, deliberation, tawazun, da'wah, and responsibility do not stand alone, but form an interrelated and integrated value structure within the Islamic managerial framework.

The scientific contribution of this research lies in the preparation of a hierarchical structure that combines philosophical, normative, and applicative approaches in a single framework. This has not been found in many previous studies which are generally still partial or sectoral. This model enriches the scientific treasures of Islamic Management Studies with a more comprehensive, contextual, and applicable approach in various types of organizations.

As an implication, this model can be used as a reference in the formulation of sharia-based managerial policies, Islamic institutional design, and the development of an Islamic management education curriculum based on the values of the Qur'an and Sunnah in its entirety.

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