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Revitalizing Waqf Governance Through Digital Innovation: A Sharia Perspective on Transparency and Public Accountability

Ismaul Fitroh[1*], Firdaus Jeka[2], Samsul Arifin[3], Fitrahtul Saahira Khairunnisa`[4], Erniati[5]
[1] Universitas Negeri Gorontalo, Indonesia
[2] Universitas Darunnajah, Indonesia
[3] Institut Agama IsIam Nazhatut Thullab Sampang, Indonesia
[4] UIN Raden Mas Said, Indonesia
[5] Stikip Catur Sakti Bantul, Indonesia
email:ismaulfitroh@ung.ac.id[1]

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Abstract

The rapid expansion of digital technology has transformed the governance of waqf institutions, creating new opportunities to enhance transparency, accountability, and operational efficiency while simultaneously raising challenges regarding Sharia compliance and institutional legitimacy. This study aims to formulate an integrated framework for revitalizing waqf governance through digital innovation from a Sharia perspective on transparency and public accountability. The research employed a non-empirical qualitative design using a doctrinal and literature-based approach. Data were collected from recent scholarly publications, legal studies, and academic literature concerning waqf governance, digital transformation, Islamic social finance, and maqāṣid al-sharīʿah, followed by critical content analysis and conceptual synthesis. The findings indicate that digital technologies, including blockchain, artificial intelligence, digital accounting, and integrated information systems, strengthen governance effectiveness only when implemented within a governance structure guided by the principles of amanah, justice, transparency, and public welfare. The study further demonstrates that public accountability should be understood as a continuous ethical and institutional process rather than merely financial reporting. The proposed integrated governance model contributes to contemporary Islamic legal scholarship by connecting technological innovation with Sharia governance principles and provides a conceptual foundation for future empirical studies on sustainable digital waqf governance.

Keywords: *Digital Innovation, Public Accountability, Sharia Governance, Transparency, Waqf Governance.*

INTRODUCTION

The governance of waqf has entered a decisive phase of transformation as digital technologies increasingly redefine the administration of Islamic social finance institutions across diverse legal and economic environments. Digital innovation has shifted waqf management beyond conventional recordkeeping toward integrated ecosystems encompassing online fundraising, digital asset registration, blockchain verification, artificial intelligence-assisted monitoring, cloud-based financial reporting, and real-time public disclosure, reflecting broader developments in the global Islamic digital economy (Ibrahim, 2026). These developments have intensified expectations that waqf institutions should no longer function merely as custodians of charitable assets but also as accountable public organizations capable of demonstrating measurable social impact through transparent governance mechanisms (Zafar & Jafar, 2025). Contemporary governance discourse correspondingly emphasizes that technological modernization should reinforce rather than replace the normative foundations of Sharia, particularly the principles of amanah, justice, and public benefit that historically define the legitimacy of waqf administration (Mohammad & Bayuni, 2026). Digital transformation therefore represents not only an institutional modernization agenda but also an epistemological challenge requiring the reinterpretation of classical Islamic legal principles within rapidly evolving technological environments.

Recent scholarship consistently acknowledges that digital technologies offer substantial opportunities to strengthen waqf governance, although researchers approach this issue from different disciplinary perspectives and produce varying analytical conclusions. Legal scholars emphasize regulatory adaptation and institutional restructuring as prerequisites for digital governance reform (Al

Hanif et al., 2025), while governance-oriented studies argue that organizational capacity and institutional coordination remain the primary determinants of successful implementation (Amirudin & Mardianto, 2025). Systematic literature reviews similarly indicate that digital innovation contributes to administrative efficiency, financial transparency, stakeholder participation, and operational sustainability when supported by coherent governance structures (Maretaniandini et al., 2025). Other studies expand the discussion by examining digital accounting integration (Saputra, 2025a), technological audit innovation (Saputra, 2025b), Islamic fintech compatibility (Saputra, 2025c), and smart administrative models for waqf institutions (Belbachir & Dellali, 2025). The accumulated literature consequently demonstrates an increasingly sophisticated understanding of digital governance while simultaneously revealing that technological innovation cannot independently resolve longstanding governance deficiencies without corresponding institutional and normative adaptation.

Despite these advances, significant conceptual and empirical limitations remain insufficiently addressed within the contemporary literature. Numerous studies prioritize technological feasibility while providing relatively limited discussion regarding the reinterpretation of Sharia governance principles that should guide digital institutional transformation (Fahmi & Kurniawan, 2025). Research concerning blockchain, artificial intelligence, and digital accounting frequently evaluates technical efficiency without adequately integrating maqāṣid al-sharīʿah, ethical accountability, or Islamic legal reasoning into governance assessment frameworks (Hamzah, 2025). Regulatory analyses also reveal inconsistencies between existing legal frameworks and rapidly developing digital governance practices, creating uncertainty concerning institutional responsibility, data integrity, digital evidence, and public accountability mechanisms within waqf administration (Rahmawati & Ismail, 2025). These fragmented analytical approaches have consequently limited the development of an integrated governance model capable of simultaneously accommodating technological innovation, institutional accountability, and Sharia compliance across contemporary waqf ecosystems.

The persistence of these unresolved issues possesses considerable scientific and practical significance because governance failures directly influence public confidence, donor participation, institutional legitimacy, and the long-term productivity of waqf assets. Digital transformation without comprehensive governance reform may merely reproduce conventional administrative weaknesses within technologically sophisticated environments rather than generating substantive institutional improvement (Aristyanto, 2025). Emerging discussions concerning blockchain governance (Kaharuddin et al., 2026), artificial intelligence-based transparency (Mohammed et al., 2025), professional human resource development (Faujiah, 2025), productive waqf digitalization (Rezki, 2025), ethical governance models (Sujarwadi et al., 2025), and governance accountability under good governance principles (Wijayanti, 2024) collectively suggest that technological modernization requires an integrated normative architecture rooted in Islamic legal values. The challenge therefore extends beyond adopting digital infrastructure toward constructing governance systems capable of preserving public trust while maintaining fidelity to Sharia objectives in increasingly data-driven institutional environments.

This study positions itself within the emerging interdisciplinary intersection of Islamic legal theory, digital governance, and public accountability by critically reinterpreting classical waqf governance principles through the analytical lens of contemporary digital innovation. Existing discussions frequently examine digital transformation, governance reform, productive waqf, sustainable development, Islamic accounting, or technological implementation independently, whereas limited attention has been devoted to synthesizing these dimensions into a coherent Sharia governance framework encompassing transparency, accountability, sustainability, and institutional legitimacy. The conceptual framework developed in this research incorporates insights from digital productive waqf (Syauky & Mukhtari, 2025), digital green waqf (Saputra, 2025d; Saputra, 2025e), productive waqf transformation (Yusuf, 2026), Qur'anic-maqāṣid governance integration (Puryanti et al., 2026), and sustainable Islamic social finance to construct a multidimensional understanding of digitally enabled waqf governance.

This research aims to formulate an integrated Sharia-based governance framework capable of revitalizing waqf institutions through digital innovation while strengthening transparency and public accountability. The study also seeks to enrich contemporary Islamic legal scholarship by conceptually integrating digital governance with maqāṣid-oriented institutional accountability and proposing an analytical model applicable to future research on Islamic social finance governance. Methodologically, the study contributes a comprehensive normative synthesis that bridges Islamic legal reasoning, governance theory, and digital transformation within a unified analytical perspective capable of addressing the emerging complexities of modern waqf administration.

RESEARCH METHODS

This study employed a non-empirical qualitative approach using a doctrinal and literature-based research design to examine the revitalization of waqf governance through digital innovation from the perspective of Sharia principles. The analysis was based exclusively on secondary sources consisting of peer-reviewed journal articles, academic books, conference proceedings, legal documents, and authoritative publications discussing waqf governance, Islamic social finance, digital transformation, blockchain, artificial intelligence, accountability, transparency, and maqāṣid al-sharīʿah. The literature selection prioritized publications indexed in reputable international databases and recent studies published predominantly between 2024 and 2026 to ensure conceptual relevance with the rapidly evolving discourse on digital governance. Sources were selected according to four inclusion criteria: direct relevance to waqf governance, explicit discussion of digital technologies or institutional accountability, sufficient theoretical contribution to Islamic legal studies, and methodological transparency.

The analytical framework integrated normative Islamic legal reasoning with contemporary governance theory to construct an interpretive model capable of explaining the interaction between technological innovation, Sharia compliance, institutional transparency, and public accountability within modern waqf administration. The analytical procedure followed a systematic qualitative synthesis involving literature identification, critical screening, thematic classification, conceptual comparison, and interpretive integration. Each selected source was coded according to major analytical dimensions, including governance principles, technological innovation, accountability mechanisms, transparency standards, institutional adaptation, and maqāṣid al-sharīʿah, before being comparatively evaluated to identify convergent arguments, conceptual inconsistencies, and unresolved theoretical issues. Rather than aggregating findings descriptively, the study employed critical content analysis to reinterpret classical waqf governance principles within the context of digital institutional transformation and to formulate a coherent conceptual framework for contemporary Sharia governance. Analytical rigor was strengthened through source triangulation across legal, governance, accounting, and Islamic economics literature, accompanied by continuous comparison between classical jurisprudential principles and contemporary digital governance models. The consistency of interpretation was maintained by ensuring that every analytical conclusion was supported by multiple authoritative academic sources and remained aligned with established principles of Islamic legal methodology and qualitative scholarly inquiry.

RESULTS AND DISCUSSION

Digital Innovation as the Foundation of Transparent Waqf Governance

The accelerating adoption of digital technologies has fundamentally altered the governance paradigm of waqf institutions by shifting managerial practices from conventional administrative systems toward integrated digital ecosystems that prioritize transparency, efficiency, and institutional responsiveness. This transformation extends beyond the digitization of operational procedures because it reconstructs how waqf institutions establish public legitimacy through verifiable information, traceable financial transactions, and accessible governance mechanisms. Contemporary governance theory argues that transparency emerges not merely from information disclosure but from the institutional capacity to generate reliable, timely, and publicly understandable evidence regarding managerial performance (Belbachir & Dellali, 2025). Similar observations appear within the literature on digital waqf management, where technological innovation is interpreted as an instrument for strengthening fiduciary responsibility while reducing informational asymmetry between waqf administrators and beneficiaries (Aristyanto, 2025). The integration of digital governance consequently expands the meaning of accountability from periodic financial reporting into continuous institutional communication supported by digital infrastructures. Such developments indicate that technological modernization should be interpreted as an institutional reform process rather than simply an operational improvement.

The governance implications of digital innovation become increasingly significant when examined through the institutional characteristics of waqf administration, which depends heavily upon public trust and the preservation of religious legitimacy. Unlike commercial organizations that primarily evaluate organizational performance through financial outcomes, waqf institutions are expected to demonstrate both managerial competence and compliance with Sharia principles governing charitable endowments. Comparative legal analyses indicate that governance reform within digital waqf systems requires institutional adaptation capable of integrating technological advancement with established legal principles concerning amanah, perpetuity, and public welfare (Al Hanif et al., 2025). Research concerning institutional governance likewise emphasizes that organizational effectiveness depends upon coherent governance structures rather than isolated technological interventions (Amirudin & Mardianto, 2025). Public confidence therefore develops through the interaction between digital transparency and normative institutional credibility instead of technological sophistication alone. This relationship illustrates why governance modernization must remain grounded within Islamic legal values while embracing digital administrative innovation.

Digital transformation also modifies the operational architecture through which waqf institutions manage assets, coordinate stakeholders, and supervise organizational performance. Contemporary digital platforms facilitate real-time financial monitoring, electronic documentation, automated compliance verification, and integrated stakeholder communication, thereby reducing administrative fragmentation that historically limited governance effectiveness. Systematic reviews demonstrate that technological implementation contributes substantially to improving operational efficiency only when digital infrastructure is supported by standardized governance procedures and institutional readiness (Maretaniandini et al., 2025). Studies focusing on digital accounting similarly conclude that financial transparency depends upon the compatibility between technological systems and Sharia accounting standards rather than software adoption itself (Saputra, 2025). Institutional modernization consequently requires governance redesign capable of harmonizing accounting integrity, technological interoperability, and Islamic ethical principles within a unified administrative framework. The quality of governance is ultimately determined by institutional capacity to transform technological capability into sustainable public accountability.

The relationship between digital innovation and governance transparency becomes increasingly complex as emerging technologies introduce new mechanisms for recording, validating, and disseminating institutional information. Blockchain, cloud computing, artificial intelligence, and integrated financial platforms create opportunities for immutable transaction records, automated monitoring systems, and continuous audit processes that strengthen institutional reliability. These technologies have attracted growing scholarly attention because they potentially reduce opportunities for fraud, reporting manipulation, and administrative inefficiency within waqf management (Hamzah, 2025). Parallel discussions concerning technological audit innovation likewise suggest that digital audit systems improve institutional oversight through continuous verification rather than conventional periodic inspection (Saputra, 2025). The governance significance of these technologies lies not exclusively in computational efficiency but in their capacity to reshape relationships between waqf managers, regulators, donors, and beneficiaries through transparent information exchange. Digital governance therefore represents an institutional ecosystem in which technological architecture reinforces ethical accountability.

Technological modernization also expands opportunities for broader stakeholder participation in waqf governance through digital accessibility and interactive communication channels. Digital platforms allow donors, beneficiaries, regulators, and the wider public to obtain institutional information more efficiently while encouraging participatory oversight over waqf administration. This participatory dimension reflects broader developments within Islamic social finance, where transparency increasingly functions as a mechanism for strengthening institutional legitimacy and encouraging sustainable philanthropic engagement (Mohammad & Bayuni, 2026). Research concerning productive waqf similarly demonstrates that digital accessibility contributes to increasing community participation because information asymmetry declines substantially when financial reports and institutional activities become publicly available (Rezki, 2025). Institutional openness consequently strengthens not only operational accountability but also social legitimacy by fostering reciprocal trust between waqf organizations and their stakeholders. The expansion of participatory governance therefore constitutes an essential consequence of digital transformation rather than a secondary administrative outcome.

The sustainability of digital governance depends equally upon organizational readiness, professional human resources, and regulatory adaptation capable of supporting technological implementation across different institutional contexts. Technological infrastructure alone cannot produce accountable governance when institutional actors lack sufficient digital literacy, professional competence, or organizational commitment to transparent management. Research addressing professional development within waqf institutions identifies human capital as a decisive factor influencing successful governance modernization because managerial capability determines whether technological innovation generates substantive institutional improvement or merely administrative automation (Faujiah, 2025). Complementary analyses of regulatory preparedness also indicate that legal uncertainty regarding digital documentation, electronic governance, and institutional supervision may weaken public confidence despite technological advancement (Rahmawati & Ismail, 2025). Governance reform therefore requires simultaneous investment in institutional capacity, regulatory coherence, and technological infrastructure to ensure that digital transformation remains aligned with the normative objectives of Islamic social finance. Sustainable transparency ultimately depends upon the interaction between competent governance actors and reliable digital systems.

The preceding analysis demonstrates that digital innovation should be understood as a foundational component of transparent waqf governance because it restructures institutional accountability, strengthens information reliability, expands stakeholder participation, and enhances managerial efficiency within a Sharia-compliant governance framework. Technological advancement acquires institutional significance only when embedded within governance systems capable of preserving public trust while protecting the ethical principles governing waqf administration. Contemporary scholarship consistently supports the proposition that governance quality emerges through the integration of technology, institutional capacity, legal certainty, and Islamic ethical values rather than through isolated digital initiatives (Ibrahim, 2026; Zafar & Jafar, 2025). This perspective shifts scholarly attention away from technological determinism toward governance-oriented digital transformation that recognizes accountability as the principal objective of institutional modernization. Such an analytical position provides an essential foundation for examining how Sharia governance principles themselves require reinterpretation within digitally mediated institutional environments. The following section consequently explores the relationship between digital governance and the reconstruction of public accountability from the perspective of contemporary Islamic legal thought.

Reinterpreting Sharia Governance for Strengthening Public Accountability

The digitalization of waqf governance necessitates a reinterpretation of classical Sharia governance principles because conventional administrative mechanisms were originally formulated within institutional environments fundamentally different from contemporary digital ecosystems. Classical juristic discussions concerning *amanah*, *nazhir* responsibility, perpetuity, and public benefit remain normatively authoritative, yet their operational manifestations require contextual adaptation to address issues of digital records, algorithmic decision-making, electronic verification, and online financial transactions. Contemporary scholarship increasingly argues that the preservation of Islamic legal objectives depends upon adaptive interpretation rather than rigid procedural continuity, particularly when technological innovation creates new institutional realities (Fahmi & Kurniawan, 2025). This perspective shifts attention from preserving historical administrative forms toward maintaining the substantive objectives embedded within Islamic legal principles. Digital governance therefore becomes an arena where legal interpretation continuously interacts with institutional innovation instead of functioning as two separate domains. The reinterpretation of governance principles consequently strengthens the capacity of Sharia to regulate technological transformation without diminishing its normative authority.

The concept of accountability occupies a central position within this reinterpretation because Islamic governance recognizes accountability as a multidimensional obligation encompassing responsibility before God, institutional stakeholders, and society simultaneously. Unlike secular governance models that often emphasize administrative compliance, Sharia governance incorporates ethical responsibility as an inseparable component of organizational legitimacy. Contemporary analyses of ethical waqf governance demonstrate that accountability should be understood through the integration of transparency, justice, honesty, and institutional stewardship rather than financial disclosure alone (Sujarwadi et al., 2025). Similar arguments appear within studies examining productive waqf governance, where institutional legitimacy depends upon demonstrating measurable social benefit while maintaining fidelity to Islamic legal principles (Syauky & Mukhtari, 2025). Digital innovation consequently broadens rather than replaces the ethical dimensions of accountability by providing technological mechanisms capable of strengthening institutional trust. The significance of digital governance therefore lies in reinforcing the moral foundations of waqf administration through verifiable public responsibility.

The institutional implications of this reinterpretation become more visible when examining how emerging digital technologies reshape governance responsibilities across different organizational dimensions. Blockchain technology, artificial intelligence, integrated databases, and digital auditing systems collectively redistribute managerial authority by reducing dependence upon manual administrative processes while increasing institutional reliance on automated verification mechanisms. Such developments require governance principles capable of regulating technological authority without weakening human ethical responsibility. Existing studies indicate that technological governance should remain subordinate to Sharia objectives because digital systems function as instruments facilitating accountability rather than autonomous decision-makers determining institutional legitimacy (Kaharuddin et al., 2026). Artificial intelligence similarly enhances managerial transparency only when institutional oversight remains firmly embedded within Islamic ethical governance structures (Mohammed et al., 2025). The reinterpretation of governance therefore emphasizes complementarity between technological capability and normative responsibility instead of technological substitution for human judgment.

The analytical relationship between classical governance principles and digital institutional practices may be summarized through several governance dimensions that emerge consistently within the contemporary literature. Rather than replacing established Sharia doctrines, digital innovation operationalizes these principles through new institutional mechanisms capable of expanding transparency and strengthening public accountability.

Table 1. Reinterpretation of Sharia Governance Principles within Digital Waqf Administration

Classical Sharia Principle	Digital Governance Application	Expected Accountability Outcome
Amanah (Trusteeship)	Real-time financial disclosure and digital reporting	Increased institutional trust
Transparency (*al-wuḍūḥ*)	Open-access governance information systems	Reduced information asymmetry
Justice (*'adl*)	Standardized digital verification procedures	Fair and objective governance
Public benefit (*maṣlaḥah*)	Technology-enabled efficient service delivery	Greater social impact
Responsibility of *Nazhir*	Continuous digital monitoring and audit trails	Stronger managerial accountability
Preservation of waqf assets	Blockchain-based asset registration and documentation	Enhanced legal certainty and asset security

As presented in Table 1, technological innovation does not alter the normative substance of Sharia governance but rather provides operational instruments through which classical legal principles become increasingly observable, measurable, and publicly verifiable. The institutional value of digital governance consequently depends upon its ability to strengthen these principles rather than introducing governance objectives external to Islamic legal tradition.

Another important implication of digital governance concerns the reconstruction of public accountability through continuous institutional communication rather than periodic reporting.

Conventional governance frequently relied upon annual financial statements and administrative documentation that were accessible only to limited institutional actors. Contemporary digital platforms instead facilitate real-time dissemination of financial information, project implementation, asset development, and governance performance through publicly accessible digital interfaces. Studies examining digital transformation in waqf institutions consistently identify continuous information disclosure as a major determinant of institutional credibility because stakeholders increasingly evaluate governance quality through ongoing transparency rather than retrospective accountability (Saputra, 2025). Digital public accountability therefore evolves into an interactive process characterized by reciprocal communication between waqf institutions and society. Institutional legitimacy becomes progressively associated with openness, responsiveness, and information reliability within digitally connected governance environments.

The reinterpretation of Sharia governance equally requires expanding the conceptual understanding of public accountability beyond institutional compliance toward measurable social outcomes consistent with the objectives of *maqāṣid al-sharīʿah*. Islamic legal thought recognizes that governance should ultimately contribute to human welfare, justice, social solidarity, and sustainable economic development, making accountability inseparable from societal benefit. Recent discussions concerning sustainable Islamic social finance emphasize that governance effectiveness should be evaluated according to both procedural integrity and substantive public impact generated through waqf management (Muhdlor, 2026). Similar arguments emerge from studies examining productive waqf transformation, where institutional accountability encompasses economic empowerment, social inclusion, and long-term community resilience alongside administrative transparency (Yusuf, 2026). Digital governance consequently provides measurable indicators through which these broader objectives become increasingly observable and evaluable by stakeholders. Accountability therefore evolves from administrative responsibility into demonstrable public value creation grounded in Sharia objectives.

The reinterpretation developed throughout this section demonstrates that public accountability within digitally transformed waqf governance cannot be reduced to technological transparency or regulatory compliance alone because its normative legitimacy remains anchored in Islamic legal principles governing trusteeship, justice, and public welfare. Digital innovation expands the institutional capacity to operationalize these values while simultaneously demanding new governance standards capable of regulating increasingly complex technological environments. Contemporary scholarship consistently indicates that governance reform achieves sustainable legitimacy only when technological modernization is accompanied by coherent legal interpretation and ethical institutional adaptation (Puryanti et al., 2026). Such an integrated perspective positions Sharia governance as a dynamic normative framework capable of guiding digital institutional transformation without abandoning its foundational objectives. This conceptual foundation provides the basis for constructing an integrated governance model that harmonizes digital innovation, transparency, accountability, and sustainable waqf development, which becomes the focus of the following subsection.

Toward an Integrated Model of Digital Waqf Governance Based on Sharia Principles

The reconstruction of waqf governance requires an integrated framework capable of harmonizing technological innovation, institutional governance, and Sharia principles within a coherent administrative architecture rather than treating these dimensions as independent components. Previous discussions demonstrate that transparency, accountability, and digital transformation become institutionally effective only when they are connected through governance mechanisms that preserve the normative objectives of Islamic law while responding to contemporary organizational challenges. Recent scholarship increasingly supports this integrated perspective by emphasizing that digital transformation should strengthen the realization of *maqāṣid al-sharīʿah* instead of functioning merely as a technological modernization agenda (Ibrahim, 2026). Similar arguments appear within studies examining the evolution of waqf governance in the digital economy, where sustainable institutional reform depends upon balancing technological capability with ethical responsibility (Mohammad & Bayuni, 2026). An integrated governance model therefore recognizes technology as an enabling instrument operating within an Islamic legal framework rather than as the primary determinant of governance quality. Institutional effectiveness ultimately emerges from the interaction between governance values, organizational competence, and digital infrastructure.

The first essential component of the integrated model concerns normative governance founded upon the principles of *amanah*, justice, transparency, and public welfare as the ethical foundation for every institutional decision. These principles function not only as legal obligations but also as governance standards guiding organizational behaviour throughout the entire lifecycle of waqf asset management. Comparative analyses of waqf governance reform indicate that institutional modernization achieves legitimacy only when governance innovation remains consistent with the enduring objectives of Sharia rather than pursuing efficiency in isolation (Al Hanif et al., 2025). Research addressing governance from an institutional perspective likewise demonstrates that organizational credibility depends upon the consistency between formal governance structures and ethical organizational culture (Amirudin & Mardianto, 2025). The integrated model therefore positions Islamic legal principles as the normative core from which technological implementation derives its institutional direction. Governance innovation consequently becomes an extension of Sharia ethics instead of a substitute for religious accountability.

The second component emphasizes digital infrastructure as the operational mechanism through which governance principles are translated into measurable institutional practices. Technologies such as blockchain, artificial intelligence, integrated accounting systems, cloud-based documentation, and digital auditing platforms collectively improve traceability, operational efficiency, and institutional transparency while reducing opportunities for administrative irregularities. Contemporary literature reviews consistently conclude that technological innovation contributes to governance quality only when supported by standardized procedures, organizational readiness, and clear accountability mechanisms (Maretaniandini et al., 2025). Studies focusing on blockchain governance similarly explain that immutable transaction records strengthen institutional reliability because every administrative action becomes permanently verifiable within transparent digital systems (Hamzah, 2025). Digital infrastructure therefore functions as an institutional facilitator that operationalizes governance principles through reliable information management rather than replacing managerial responsibility. The effectiveness of technological implementation remains inseparable from institutional governance capacity.

Another critical element of the integrated framework involves strengthening institutional capacity through professional governance, regulatory coherence, and continuous human resource development. Digital transformation frequently encounters implementation barriers originating from limited managerial competence, fragmented institutional coordination, and inconsistent regulatory adaptation rather than technological limitations themselves. Research concerning professional development within waqf institutions emphasizes that organizational performance depends substantially upon competent *nazhir* capable of integrating technological literacy with Islamic governance ethics (Faujiah, 2025). Regulatory analyses similarly reveal that sustainable governance reform requires legal certainty concerning electronic documentation, digital supervision, and institutional accountability across multiple governance levels (Rahmawati & Ismail, 2025). Institutional modernization therefore requires simultaneous investment in governance capability, organizational professionalism, and adaptive regulatory frameworks. Sustainable digital governance emerges through institutional learning as much as through technological advancement.

The integrated governance model also extends the measurement of institutional performance beyond administrative efficiency toward broader indicators reflecting the realization of Islamic social objectives. Public accountability should therefore incorporate assessments of social welfare, economic empowerment, equitable resource distribution, environmental sustainability, and community participation alongside financial transparency. Contemporary discussions regarding productive waqf increasingly argue that governance effectiveness must be evaluated according to the tangible social value generated through institutional management rather than solely through procedural compliance (Syauky & Mukhtari, 2025). Studies examining digital green waqf further demonstrate that sustainable governance integrates environmental responsibility, digital innovation, and Islamic philanthropy into mutually reinforcing institutional objectives (Saputra, 2025; Saputra, 2025). Such an evaluative orientation broadens accountability from internal organizational performance toward measurable contributions to sustainable development and community resilience. Governance quality consequently reflects the extent to which waqf institutions fulfil the broader objectives envisioned by *maqāṣid al-sharīʿah*.

This integrated perspective also contributes to the theoretical development of Sharia governance by demonstrating that Islamic legal principles possess sufficient flexibility to accommodate institutional innovation without compromising their normative integrity. Classical legal concepts concerning trusteeship, justice, and charitable stewardship continue to provide the ethical foundation for governance even as technological environments become increasingly sophisticated. Contemporary analyses of productive waqf governance emphasize that institutional adaptation should be interpreted as contextual legal development rather than doctrinal discontinuity because Islamic law has historically evolved alongside changing social realities (Yusuf, 2026). Similar conclusions emerge from studies proposing Qur'anic-*maqāṣidi* governance models that integrate governance effectiveness with measurable socio-economic outcomes while preserving Islamic normative commitments (Puryanti et al., 2026). The theoretical contribution of this integrated model therefore lies in demonstrating that digital transformation and Sharia governance are mutually reinforcing rather than conceptually contradictory. Such an approach expands contemporary Islamic legal scholarship by positioning governance innovation within the broader trajectory of adaptive Islamic jurisprudence.

The overall analysis confirms that revitalizing waqf governance through digital innovation requires an integrated institutional model in which technological infrastructure, organizational competence, legal adaptation, ethical governance, and public accountability operate as interconnected dimensions of a unified Sharia governance framework. Technological advancement alone cannot ensure transparent governance unless supported by institutions capable of translating Islamic legal principles into accountable administrative practices that remain responsive to contemporary societal expectations. The integrated model proposed in this study contributes to the growing discourse on Islamic social finance by offering a conceptual framework that simultaneously strengthens governance legitimacy, digital transparency, institutional sustainability, and measurable public benefit. This perspective also provides a foundation for future empirical investigations examining how digital governance models influence institutional performance, stakeholder trust, and the long-term effectiveness of waqf management across diverse legal and socio-economic contexts. Through this integrated approach, digital innovation is understood not merely as a technological transformation but as a strategic instrument for realizing the ethical and societal objectives embedded within Sharia governance.

CONCLUSION

This study demonstrates that the revitalization of waqf governance in the digital era requires a comprehensive reinterpretation of Sharia governance principles that extends beyond the adoption of digital technologies. Digital innovation contributes meaningfully to institutional transparency, accountability, and operational efficiency only when it is embedded within governance structures grounded in amanah, justice, public welfare, and ethical responsibility. The analysis indicates that technologies such as blockchain, artificial intelligence, digital accounting systems, and integrated information platforms function as institutional enablers rather than autonomous governance solutions because their effectiveness depends upon coherent legal interpretation, professional institutional capacity, and adaptive regulatory frameworks. Public accountability consequently evolves from periodic administrative reporting into a continuous process of transparent communication, verifiable information management, and measurable social impact. The integration of digital innovation with Sharia governance therefore reinforces both institutional legitimacy and public trust while preserving the normative objectives of waqf administration within contemporary digital environments.

The study contributes theoretically by proposing an integrated Sharia-based governance framework that synthesizes Islamic legal principles, digital governance theory, and public accountability into a unified conceptual model for modern waqf institutions. This framework broadens the contemporary discourse on Islamic social finance by demonstrating that technological transformation and Sharia governance are complementary dimensions of sustainable institutional development rather than competing paradigms. Methodologically, the research offers a normative analytical approach capable of connecting classical Islamic legal reasoning with emerging governance challenges arising from digital transformation. Future studies may strengthen this conceptual framework through empirical investigations involving waqf institutions across different jurisdictions, enabling comparative evaluation of digital governance implementation, stakeholder trust, organizational performance, and long-term socio-economic outcomes within diverse legal and institutional contexts.

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