

A Systematic Literature Review on the Integration of Islamic Management Principles in Contemporary Business Practices

¹Eti Jumiati*, ²Widhian Hardiyanti

¹STAI Al-Muhajirin, ²Institut Teknologi Al-Muhajirin

*Corresponding Author:

etipwk2024@gmail.com

ABSTRACT

This study aims to evaluate the extent to which Islamic management principles have been integrated into contemporary business practices and identify challenges and opportunities in their implementation. Using a Systematic Literature Review (SLR) approach, this study examined 68 articles published between 2020 and 2024 that were relevant to the topic. The PRISMA method was used to select and synthesize literature that met high quality criteria. The research results show that the integration of Islamic management principles, such as Islamic Business Principles, Risk Management, and Islamic Ethics, has been applied in various business sectors, with research predominantly in Indonesia. Despite the compatibility of Islamic principles with modern management theories, their application in contemporary business practices still faces significant challenges, particularly related to the dominance of conventional management systems that emphasize profitability over ethics. The implications of this research demonstrate the importance of developing a more comprehensive and practical Islamic management model, as well as the need for a framework that can help business actors integrate moral and spiritual values into their business decisions. This is expected to positively contribute to sustainability and improved business ethics in the future.

Keywords: Islamic Management Principles, Business Practices

I. INTRODUCTION

In recent decades, the dynamics of the business world have undergone significant changes with increasing demands for management practices that are oriented not only toward profitability but also toward ethics, sustainability, and social justice. This phenomenon has driven the need for a managerial system capable of integrating moral and spiritual values. One approach that is gaining attention is the application of Islamic management principles based on the values of tauhid (the oneness of God), justice ('adl), responsibility (amanah), and deliberation (shura). In this context, Islamic management principles have been proven to contribute to the sustainable management of natural resources, emphasizing justice and social responsibility in accordance with Islamic teachings (Zein et al., 2025). This concept is also reflected in the practices of small and

medium enterprises (SMEs) that apply Islamic business ethics, such as the principles of tauhid, justice, and responsibility, which help improve their reputation and competitiveness in the market (Puspita et al., 2024). Furthermore, an Islamic-based managerial approach also offers a framework for achieving sustainable development goals, as exemplified by the application of Islamic principles in more responsible leadership and corporate governance (Dusuki & Abdullah, 2007). Thus, management that integrates moral and spiritual values within Islamic principles not only drives profitability but also contributes to equitable and sustainable economic development (Khalidin et al., 2024).

Islamic management principles have long been conceptually present in the scientific literature, but their application in modern business practices remains challenging, particularly in terms of compatibility with dominant conventional management systems. Several studies demonstrate the compatibility of Islamic values with contemporary management principles such as transparency, accountability, and transformational leadership. For example, several studies have shown that the application of transparency and accountability principles in Islamic educational institutions can improve the quality of management and leadership, along with the application of Islamic principles that motivate justice and responsibility (Rukmanda et al., 2025). Furthermore, other research has shown that the application of Islamic principles in project management has a positive impact on transparency and accountability, leading to strengthened stakeholder trust and project success (Hadley, 2016).

However, despite the alignment between Islamic values and contemporary management principles, their integration into modern business practices has not been systematically implemented. For example, in the context of wealth management and corporate governance, the application of Islamic principles such as trustworthiness, honesty, and fairness helps create integrity and transparency that support long-term corporate success (Ihsan et al., 2022). Furthermore, the integration of Islamic principles into leadership also shows that leadership concepts based on shura (deliberation) and trustworthiness can increase organizational effectiveness and strengthen the relationship between leaders and members (Ghafran & Yasmin, 2020). Despite this, there is no standard and widely accepted model that can be used by business practitioners and

academics as a practical reference for integrating these two systems in sustainable and ethical business management.

The disconnect between theory and practice in the application of Islamic management principles has created a significant literature gap. On the one hand, numerous studies examine Islamic management principles normatively, such as the integration of Islamic values into human resource management practices, which demonstrate a significant influence on organizational culture and employee behavior (Basalamah, 2024). On the other hand, few studies have comprehensively mapped how these principles have been integrated or adopted empirically in contemporary business contexts. For example, a study of the Islamic economic system at the Darussalam Gontor Modern Islamic Boarding School (Islamic boarding school) showed that the application of Islamic economic principles involves the management of resources and transactions protected by Islamic institutions to ensure efficient and sustainable allocation (Wafaretta & Imari, 2024). Similarly, research on ethical practices in Islamic financial institutions has identified a gap between Islamic ethical theory and its application in the banking industry (Ram et al., 2025).

This demonstrates the need for a systematic literature review capable of identifying, classifying, and synthesizing previous findings on the topic. Research on the application of sharia principles in human resource management in Islamic social organizations indicates that HR practitioners' awareness of Islamic principles can improve organizational performance and employee well-being (Azmi, 2015). Therefore, developing an Islamic management model that can integrate spiritual and moral values with modern business practices is crucial to address this gap.

Therefore, this study attempts to compile a systematic literature review aimed at evaluating the extent to which Islamic management principles have been integrated into contemporary business practices, both in institutional contexts, managerial strategies, and organizational behavior. This approach is expected to provide a more holistic understanding of the contribution of Islamic principles to shaping a sustainable and ethical management paradigm.

II. LITERATURE REVIEW AND RESEARCH HYPOTHESIS

Basic theory

Islamic management principles are based on ethical values that seek to balance economic interests with social responsibility. Several studies have shown that these principles align with modern management theories, such as corporate governance, business ethics, and sustainability (Puspita et al., 2024). For example, the principle of shura in Islamic leadership aligns with participatory decision-making practices in contemporary corporate governance. Furthermore, justice and accountability in Islam closely mirror the principles of transparency and integrity applied in modern business management (Rahmat & Ullah, 2025).

Challenges in Integration

Although Islamic management principles align with modern management practices, their application in the business world still faces many challenges. Research shows that the implementation of Islamic principles, especially in small and medium enterprises (SMEs), is often hampered by the dominance of conventional management systems that emphasize profitability over ethics (Setiawati & Cahyadi, 2022). This gap between theory and practice highlights the need for a more comprehensive model to help business actors integrate Islamic principles into their managerial practices (Ghafran & Yasmin, 2020).

Empirical Study

Numerous empirical studies have examined the application of Islamic principles in various business sectors. For example, research in the context of Islamic finance suggests that risk management and sustainability principles can be improved by following Islamic ethical guidelines (Hadley, 2016). Other studies have shown that the application of Islamic principles in human resource management positively impacts organizational culture and employee performance (Azmi, 2015). However, despite these positive impacts, there is still no standardized and widely accepted framework that can guide businesses in implementing these principles effectively.

III. METHOD

The research method used in this study adopts the PICO framework to formulate clear and focused research questions (Speckma & Friedly, 2019). Within the PICO

framework, the population (P) analyzed is companies or organizations that integrate Islamic management principles into contemporary business practices. The intervention (I) carried out is the application of Islamic management principles in business activities, such as the principles of justice, transparency, trustworthiness, and sustainability. As a comparison (C), this study compares companies that apply conventional management principles (non-Islamic management principles). The expected results (O) include the effect of the application of Islamic management principles on business performance, sustainability, ethics, and the effectiveness of business decisions. The research question posed is: "How does the application of Islamic management principles in companies or organizations affect business performance, sustainability, and business ethics compared to companies that apply conventional management?"

This study uses a Systematic Literature Review (SLR) approach to analyze the integration of Islamic management principles into contemporary business practices. This approach aims to systematically identify, evaluate, and synthesize relevant literature to gain a comprehensive understanding of the topic under study.

The data sources used in this study were collected through the Publish or Perish platform and the CrossRef database. Literature selection was based on predetermined inclusion and exclusion criteria to ensure that only literature meeting quality standards was used in the analysis.

The data collection procedure was carried out in several stages, starting with literature identification using keywords such as "Islamic Management Principles," "Contemporary Business Practices," "Shariah Compliance in Management," and "Islamic Leadership in Business." Next, the literature was screened based on relevant inclusion and exclusion criteria. After that, the quality of the literature was evaluated using the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) approach to ensure the high quality of the literature used. The final stage in data collection was data extraction, where data were coded based on key themes, such as Islamic leadership, Islamic business ethics, and Sharia-based decision-making (Page et al., 2021).

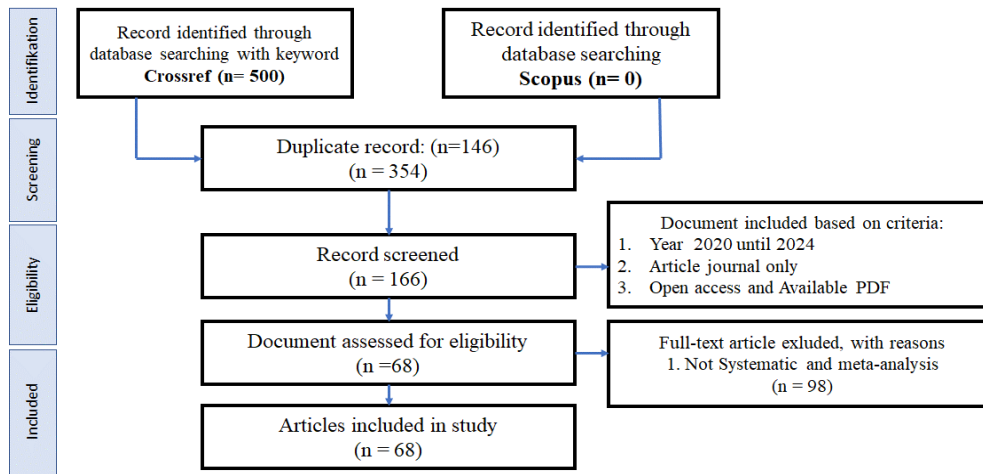


Figure 1. Method Prism

The PRISMA method was used to select articles for the systematic review. The initial search identified 500 articles from Crossref and none from Scopus. After removing 146 duplicates, 354 articles remained. Of these, 166 articles were screened, and 68 were assessed for eligibility. Finally, 68 articles that met the criteria (published between 2020–2024, open access, and available in PDF format) were included, while 98 articles were excluded for not meeting the criteria.

IV. RESULTS AND DISCUSSION

1. Category Study Group Topic Study

Table 1. Results Study Based on Topic Study

No	Category	Research Topics	Count
1	Islamic Business and Management	Community development and business optimization, Psychospiritual approach for internet addiction, Multiple regression model for business performance, Islamic human resource management functions model, SWOT analysis for distribution management, Islamic Business Ethics, Financial Management, Islamic Legal Philosophy in CSR, Crisis Management Leadership, Global Financial Crisis Management, Islamic Management Ethics in Business, Islamic Marketing Strategy, Islamic Human Resource Management, Islamic Corporate Real Estate Sustainable Management, Islamic Finance Practices among Malay Muslimpreneurs, Islamic Economic Principles in Sharia Laundry Business	14

2	Sustainability and Environmental Management	ESG integration model for business sustainability, ESG Principles in Business Management, Integration of Sustainable Practices in Industrial Operations, Energy Audit and Management within Sustainable Finance, Financial Management for Sustainable Business, Circular Economy in Green Construction	6
3	Risk and Strategic Management	Risk Management, Strategic Thinking, Business Acumen, Risk Assessment in Islamic Clothing Supply Chain, Risk Management in Business, Risk Management Practices in Aquaculture, Supply Chain Integration for Sustainable Performance, Project Portfolio Management for Strategic Alignment	6
4	Social and Economic Development	Dynamic integration of CSR in strategic management, Entrepreneurship Practices, Project Management Practices in Aquaculture, Islamic Philanthropy Management for Economic Empowerment, Assessment of Economic Policies in Zimbabwe based on SMART Principles, Supply Chain Integration for Sustainable Performance	6
5	Islamic Ethics and Spirituality	Integration of Islamic Spirituality in Teacher Training, Ethical and Legal Principles in Islamic Business, Islamic Business Ethics and Sustainability Awareness, Work Life Balance in Islamic Perspective, Integration of Islamic Principles in HRM, Ihsān in Industrial Relations at Islamic Universities	6
6	Corporate Governance and Legal Aspects	Shariah Supervisory Board Attributes & Risk-Taking, Islamic Legal Philosophy in CSR, Contemporary HRM Practices and Diversity in Business Environments, CSR Strategic Integration in Indian Firms, Indigenous Conflict Management Practices in Ethiopia	5
7	Islamic Finance and Banking	Risk Management in Islamic Banks, Financial Management Practices in Islamic Donation-Based Crowdfunding, Value-Based Intermediation in Islamic Banking, Interest-Free Banking Management	4
8	Technology and Innovation	Digitalization in Islamic Business, Circular Economy in Green Construction	2

9	Other Theories and Perspectives	Understanding Homeopathy and Its Integration, Introduction of Modern Management Principles in Small-Scale Businesses, Small Business Management in Modern Context, Impact of Traditional vs. Contemporary Management Accounting Practices	4
TOTAL			53

Of the 68 articles analyzed, 53 were divided into 9 different research categories. The category with the largest number of articles was *Islamic Business and Management*, with 14 articles covering topics such as community development, psychospiritual approaches to internet addiction, multiple regression models for business performance, Islamic human resource management, SWOT analysis in distribution management, and Islamic business ethics and Islamic economic principles in various sectors, including finance and marketing. The second largest category was *Sustainability and Environmental Management*, which included 6 articles on the integration of ESG principles in business management and the circular economy in green construction.

The Risk and Strategic Management, Social and Economic *Development*, and *Islamic Ethics and Spirituality* categories each have six articles, covering topics related to risk management, the integration of CSR into strategic management, and the application of Islamic ethics in business and work-life balance. I collected five articles discussing the legal aspects of Islamic business and Sharia-based CSR management. *Islamic Finance and Banking* has four articles discussing risk management and financial practices in Islamic banking.

Other categories with the most articles are I (2 articles), which examines digitalization in Islamic business, and *Other Theories and Perspectives*, which includes four articles on more diverse topics, such as small business management and traditional managerial accounting. Overall, these categories reflect the diversity of research topics within the context of Islamic management and principles, as well as other contemporary issues in business and its management.

2. Category Study Group Topic Software Usage

Table 2. Results Study Based on Software

No	Research Categories	Topic Groups	Software Usage	Count
1	Islamic Business and Management	The topics cover various aspects of Islamic-based management and business, including community development, business optimization, financial and crisis management, marketing strategies, and human resource management. They also emphasize ethical and philosophical foundations such as Islamic business ethics, legal philosophy, and economic principles, along with analytical approaches like regression models and SWOT analysis, applied across different business contexts.	N/A / SPSS	14
2	Sustainability and Environmental Management	ESG integration model for business sustainability, ESG Principles in Business Management, Integration of Sustainable Practices in Industrial Operations, Energy Audit and Management within Sustainable Finance, Financial Management for Sustainable Business, Circular Economy in Green Construction	N/A	6
3	Risk and Strategic Management	Risk Management, Strategic Thinking, Business Acumen, Risk Assessment in Islamic Clothing Supply Chain, Risk Management in Business, Risk Management Practices in Aquaculture, Supply Chain Integration for Sustainable Performance, Project Portfolio Management for Strategic Alignment	SPSS, Excel	6
4	Social and Economic Development	Dynamic integration of CSR in strategic management, Entrepreneurship Practices, Project Management Practices in Aquaculture, Islamic Philanthropy Management for Economic Empowerment, Assessment of Economic Policies in Zimbabwe based on SMART Principles, Supply Chain Integration for Sustainable Performance	N/A	6

5	Islamic Ethics and Spirituality	Integration of Islamic Spirituality in Teacher Training, Ethical and Legal Principles in Islamic Business, Islamic Business Ethics and Sustainability Awareness, Work Life Balance in Islamic Perspective, Integration of Islamic Principles in HRM, Ihsān in Industrial Relations at Islamic Universities	N/A	6
6	Corporate Governance and Legal Aspects	Shariah Supervisory Board Attributes & Risk-Taking, Islamic Legal Philosophy in CSR, Contemporary HRM Practices and Diversity in Business Environments, CSR Strategic Integration in Indian Firms, Indigenous Conflict Management Practices in Ethiopia	N/A	5
7	Islamic Finance and Banking	Risk Management in Islamic Banks, Financial Management Practices in Islamic Donation-Based Crowdfunding, Value-Based Intermediation in Islamic Banking, Interest-Free Banking Management	N/A	4
8	Technology and Innovation	Digitalization in Islamic Business, Circular Economy in Green Construction	N/A	2
9	Other Theories and Perspectives	Understanding Homeopathy and Its Integration, Introduction of Modern Management Principles in Small-Scale Businesses, Small Business Management in Modern Context, Impact of Traditional vs. Contemporary Management Accounting Practices	Biblioshiny, VOSviewer	4
TOTAL				53

Of the 68 articles analyzed, 53 were divided into nine research categories, with each category documenting the use of different software in the data analysis process. In the *Islamic Business and Management category*, which included 14 articles, most did not use specific software, although some used SPSS for data analysis. The *Sustainability and Environmental Management category*, with six articles, also did not document the use of specific software. In the *Risk and Strategic Management category*, which included six articles, SPSS and Excel were used for data analysis.

The Social and Economic Development and *Islamic Ethics and Spirituality* categories, each with six articles, also did not use specialized software in their research. In the *Corporate Governance and Legal Aspects* categories (five articles) and *Islamic Finance and Banking* (four articles), software use was not recorded, indicating that their analysis focused more on studying theories and concepts in those fields. Meanwhile, the *Technology and Innovation* category (two articles) also did not record software use.

On the other hand, the *Other Theories and Perspectives* category, with four articles, used *Biblioshiny* and *VOSviewer* software, which are commonly used for bibliometric analysis and data visualization. Overall, this table illustrates that most studies in this category do not rely on complex analysis software, with only a small portion using tools such as SPSS or bibliometric software for specific purposes.

3. Category Study Group Topic Theory

Table 4. Results Study Based on Theory

No	Category	Theory	Count
1	Islamic Business and Management	Islamic Business Principles	14
2	Sustainability and Environmental Management	ESG (Environmental, Social, Governance)	2
3	Risk and Strategic Management	Risk Management	7
4	Social and Economic Development	Social Philosophy of Management	1
5	Islamic Ethics and Spirituality	Islamic Ethics	6
6	Corporate Governance and Legal Aspects	Corporate Governance	2
7	Islamic Finance and Banking	Islamic Banking	4
8	Technology and Innovation	Circular Economy	2
9	Other Theories and Perspectives	Homeopathy, Small Business Management, Modernization	3
10	Entrepreneurship Development	Entrepreneurship Development	2
11	Sustainable Finance	Sustainable Finance	1
12	Corporate Social Responsibility	CSR Strategic Integration	1
13	Circular Economy	Circular Economy	2
14	Conflict Management	Indigenous Conflict Resolution	1
15	Economic Policy	Economic Policy Development	1
TOTAL			49

Of the 68 articles analyzed, 49 adopted various theories in discussing their topics. In the *Islamic Business and Management category*, the majority of articles (14) used *Islamic Business Principles theory*, which examines business principles from an Islamic perspective. The *Risk and Strategic Management category* recorded seven articles that focused more on the application of *Risk Management theory*, demonstrating the importance of risk management in a strategic context.

Several other categories demonstrate more specific applications of theory. For example, in the *Islamic Ethics and Spirituality category*, six articles address *Islamic Ethics*, which emphasizes ethical values in Islamic business practices. The *Other Theories and Perspectives category* includes three articles that utilize diverse theories, including *Homeopathy*, *Small Business Management*, and *Modernization*.

Several other categories, such as *Sustainability and Environmental Management* with 2 articles, use *ESG* (Environmental, Social, Governance) theory that focuses on sustainability in business management. The *Corporate Governance and Legal Aspects category* also uses *Corporate Governance theory* in 2 articles, and *Islamic Finance and Banking* adopts *Islamic Banking theory* in 4 articles. The *Technology and Innovation category* recorded 2 articles that raised the *Circular Economy theory*, and other categories such as *Entrepreneurship Development*, *Sustainable Finance*, and *Economic Policy* each used theories that suited their topic focus. Overall, this table shows the diversity of theories used in the research, with Islamic and sustainability-based theories being the most dominant.

4. Category Study Group Country Topics

Table 5. Grouped by Country (with Counts)

No	Country	Subcategory / Software / Theory	Count
1	Indonesia	Islamic Business Principles (N/A / SPSS)	14
2	Malaysia	ESG (Environmental, Social, Governance) (N/A)	2
3	Indonesia	Risk Management (SPSS, Excel)	7
4	Indonesia	Social Philosophy of Management (N/A)	1
5	Indonesia	Islamic Ethics (N/A)	6
6	Malaysia	Corporate Governance (N/A)	2
7	Indonesia	Islamic Banking (N/A)	4
8	Malaysia	Circular Economy (N/A)	2

9	Indonesia	Homeopathy, Small Business Management, Modernization (N/A)	3
10	Nigeria	Entrepreneurship Development (N/A)	2
11	Indonesia	Sustainable Finance (N/A)	1
12	India	CSR Strategic Integration (Panel Regression)	1
13	Ethiopia	Indigenous Conflict Resolution (N/A)	1
14	Zimbabwe	Economic Policy Development (Qualitative, Document Analysis)	1
TOTAL			47

Of the 68 articles analyzed, 47 came from various countries with diverse research focuses. Indonesia was the country with the largest contribution, submitting 14 articles discussing *Islamic Business Principles* using methods that did not use specialized software or SPSS for data analysis. Furthermore, Indonesia also played a significant role in other topics, such as *Risk Management* (7 articles using SPSS and Excel), *Islamic Ethics* (6 articles), and *Islamic Banking* (4 articles), as well as other topics that addressed the themes of *Social Philosophy of Management* and *Homeopathy, Small Business Management, and Modernization* with a total of 4 articles.

Malaysia contributed six articles, with two articles each on *ESG (Environmental, Social, Governance) theory in the Sustainability and Environmental Management category* and *Corporate Governance theory in the Corporate Governance and Legal Aspects category*. Malaysia also raised the topic of *Circular Economy* in two articles in the *Technology and Innovation category*. Other contributing countries include Nigeria, which has two articles on *Entrepreneurship Development*, and India, which focuses on *CSR Strategic Integration* with panel regression analysis. Countries such as Ethiopia, Zimbabwe, and Indonesia also added articles on topics related to *Indigenous Conflict Resolution, Economic Policy Development, and Sustainable Finance*.

Overall, Indonesia dominates in terms of contributing articles on a wide range of topics, while other countries such as Malaysia, Nigeria, and India focus more on specific topics including sustainability, corporate governance, and entrepreneurship development.

5. Category Study Group Country Topics

Table 5. Grouped by Year (with Counts)

No	Year	Types of research	Amount
1	2024	Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development, Islamic Ethics, Social Philosophy of Management, Sustainable Finance, Economic Policy Development	32
2	2023	Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development, Islamic Ethics, Social Philosophy of Management, Sustainable Finance	16
3	2022	Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development	7
4	2021	Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development, Islamic Ethics	8
5	2020	Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development	5
TOTAL			68

Of the 68 articles analyzed, the distribution of articles by year shows an increasing trend in the number of publications in recent years. In 2024, there were 32 articles covering various topics such as *Islamic Business Principles, Risk Management, Corporate Governance, Islamic Banking, Circular Economy, Entrepreneurship Development, Islamic Ethics, Social Philosophy of Management, Sustainable Finance, and Economic Policy Development*. This number is significantly higher than in previous years, reflecting the increasing interest in these topics.

In 2023, there were 16 articles covering similar topics, but this was lower than in 2024. 2022 saw seven articles published, focusing on topics such as *Islamic Business Principles, Risk Management, and Entrepreneurship Development*. In 2021, the number of articles increased slightly to eight, still focusing on similar themes. Meanwhile, in 2020, only five articles were published, with main topics also covering Islamic business principles, risk management, and entrepreneurship.

Overall, these trends indicate increasing interest in research in Islamic business management, risk, entrepreneurship, and sustainability, with a peak in publications occurring in 2024.

DISCUSSION

The findings of this study indicate that Islamic management principles have strong relevance in supporting contemporary business practices, particularly in enhancing transparency, accountability, and organizational ethics. This result is consistent with (Lestari et al., 2025), who emphasize that Islamic corporate governance elements play a significant role in strengthening supervisory mechanisms and improving governance quality. Similarly, (Santoso et al., 2023) demonstrate that commitment to Islamic ethical values positively influences organizational performance, particularly by enhancing stakeholder trust and institutional reputation. These findings suggest that Islamic values are not merely normative constructs but also have practical implications for improving governance systems in modern organizations.

However, this study also identifies a gap between theoretical concepts and their practical implementation. This finding aligns with (Mohamad & Sulong, 2026), who argue that although Shariah principles have been incorporated into governance frameworks, their application remains constrained by limited practical understanding and suboptimal supervisory systems. Furthermore, (Alam et al., 2025), through a bibliometric analysis, reveal that research on Islamic corporate governance is still evolving and requires stronger emphasis on practical implementation to enhance its applicability in real-world contexts. This indicates that the challenge lies not in the conceptual framework, but in its operationalization.

From a sustainability perspective, the findings suggest that Islamic management principles contribute significantly to sustainable business practices. This is supported by (Mais et al., 2026), who introduce the concept of *corporate spiritual responsibility* as a transformative approach to achieving ethical and sustainable governance. This concept highlights the integration of spiritual values into business decision-making, ensuring that organizations prioritize not only profitability but also social and environmental sustainability. In addition, (Mutmainah & Apriliantika, 2023) find that the disclosure of

Islamic ethical identity enhances financial performance by strengthening organizational legitimacy and stakeholder trust.

Moreover, in terms of governance integration, this study is consistent with (Solihati et al., 2023), who demonstrate that the integration of good corporate governance, Islamic corporate social responsibility, zakat, and Shariah compliance improves overall organizational effectiveness. (Wani & Dar, 2022), show that the application of Shariah-based governance principles, even in non-financial sectors, enhances accountability and service quality. These findings indicate that Islamic management principles can be systematically embedded across various organizational functions.

On the other hand, this study also highlights the influence of geographical context, particularly Indonesia, in shaping the development of Islamic management practices. This is supported by (Aspiranti et al., 2023), who find that the growth of Islamic governance practices is strongly influenced by regulatory frameworks, cultural values, and institutional support. Nevertheless, (Wicaksono & Andriansyah, 2023) point out that challenges remain in maintaining governance consistency, especially in mitigating earnings management practices and ensuring financial reporting integrity.

Overall, the findings of this study are consistent with recent empirical literature, confirming that Islamic management principles significantly contribute to ethical conduct, governance quality, sustainability, and organizational performance. However, key challenges persist, including the gap between theory and practice, limited practical understanding, and the lack of standardized implementation frameworks. Therefore, future efforts should focus on developing more applicable and integrated Islamic management models that can effectively respond to the dynamic needs of contemporary business environments.

IV, CONCLUSION

This study demonstrates that Islamic management principles have strong relevance to contemporary business practices, particularly in promoting ethics, transparency, accountability, and sustainability. Based on a systematic literature review of 68 articles, the findings indicate that core Islamic values such as *tauhid* (unity of God), justice (*'adl*), trustworthiness (*amanah*), and consultation (*shura*) contribute positively to

organizational performance, enhance stakeholder trust, and support long-term business sustainability.

However, the study also reveals a significant gap between theoretical frameworks and practical implementation. The integration of Islamic management principles remains limited due to the dominance of conventional management systems that prioritize profitability over ethical and social considerations. Therefore, there is a critical need to develop a more comprehensive, practical, and standardized Islamic management model that can effectively bridge this gap. Such a model is expected not only to improve economic performance but also to foster a more ethical, equitable, and sustainable business environment.

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