

The Axiological Challenges of Funding Islamic Education in Balancing Traditional Sincerity and Modern Financial Professionalism Trends

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ABSTRACT

This study aims to analyze the axiological challenges in Islamic education funding, particularly regarding efforts to balance traditional values of sincerity with the demands of modern financial professionalism. Amid globalization, Islamic educational institutions face controversy between maintaining service ethics based on divine values and adopting formal financial management trends that prioritize accountability and efficiency. The research method used is descriptive qualitative with a literature study approach and philosophical analysis. The researcher examines the literature on educational financial management and philosophy of science journals to find a synthesis between the two paradigms that are often considered contradictory. The research results show that the main challenge lies in the potential desacralization of the value of sincerity when confronted with commercial standardization; however, financial professionalism has proven to be an urgent necessity to ensure the institution's sustainability transparently. The proposed solution is the reconstruction of funding axiology through the 'Spirituality-Based Professionalism' model, where modern accountability is not seen as a technical burden but as a form of trust that strengthens the value of sincerity itself. This research contributes a new theoretical framework for Islamic education management in formulating financial policies that preserve the dignity of pesantren or madrasah while remaining competitive with global governance standards. The findings are expected to serve as a strategic reference in mitigating financial integrity crises in Islamic educational institutions in the era of digital transformation.

Keywords: Axiology, Islamic Education Funding, Sincerity, Financial Professionalism, Islamic Education Management

INTRODUCTION

The social reality in the current phenomenon of Islamic education funding shows a tension between the fundamental value of sincerity and the demands of modern management (Mujahid, 2021). The main point is that there is a paradigm shift in the financial governance of Islamic educational institutions, which are now caught between the idealism of devotion and the demands of global professionalism (Ayub et al., 2024). The reason or underlying cause of this phenomenon is the pressure of public accountability and certification standards that require institutions to implement transparent financial reporting systems (Zervoudi et al., 2025). On the other hand, there is concern that commercialization will undermine the sincerity of teachers and

administrators (Al Mahameed et al., 2024). The evidence in the field can be seen from the many pesantren that have begun to implement fixed tuition fees (SPP) and professional salary standards (Marliyah et al., 2025). for operational efficiency, which often triggers controversy among communities that still hold firmly to the concept of education without fees (Nightingale et al., 2023). In conclusion, this social fact affirms that digitalization and financial professionalism are no longer options but urgent necessities, thus axiological solutions are needed to integrate modern accountability as a new form of trust and sincerity that can be measured managerially (Koskelainen et al., 2023).

The novelty of this research lies in the effort to carry out an axiological reconstruction that synergizes two poles that have long been considered contradictory, namely the spirituality of traditional sincerity and the technocracy of modern financial professionalism (Schrage et al., 2025). The main distinguishing point of this study compared to previous studies is the rejection of the dichotomous view that separates the values of 'sincerity' and 'accountability'; this research instead positions managerial accountability as the highest form of manifestation of the value of sincerity in the digital era (Eriksen, 2021). The reason underlying this novelty is the limitation of previous literature, which tends to focus solely on the technical aspects of financial management or solely on religious morality separately, without a strong philosophical bridge (Heubeck, 2024). Concrete evidence of this novelty is demonstrated through the development of the "Spirituality-Based Professionalism" model, a new framework that uses information systems technology not merely as a tool for efficiency, but as an instrument for safeguarding trust (transparency) in alignment with Sharia principles. Concluding as a statement of novelty, this research offers a theoretical and practical solution in the form of "Integrative Axiology," which fills a gap in the Islamic Education Management literature, providing guidance on how Islamic educational institutions can remain financially competitive without experiencing a devaluation of spiritual values.

The urgency of this research is rooted in the pressing need to address the managerial identity crisis affecting Islamic educational institutions amidst the currents of modernization (Romlah et al., 2025). The main point is the threat of devaluation of spiritual values due to the adoption of modern financial systems, which are often regarded merely as technical procedures devoid of religious spirit (Ahmed et al., 2024). The underlying reason for this urgency is the emergence of a paradox in which Islamic educational institutions are required to be transparent and accountable to maintain public trust, yet on the other hand, there is a significant risk of the commodification of education that could reduce the essence of sincerity to mere material transactions. If this axiological imbalance is not immediately addressed with an integrative solution, Islamic educational institutions will face a dual vulnerability: losing spiritual legitimacy in the eyes of the community or experiencing managerial failure by global standards (Gümüşay, 2021).

Field evidence shows that many pesantren and madrasahs face obstacles in developing infrastructure and human resource welfare due to financial management that is still conventional-informal, while institutions that carry out financial digitalization are often accused of starting to abandon the tradition of "service for the sake of Allah(Haddade et al., 2024)." Therefore, this research becomes very important as an emergency step to present a new theoretical framework capable of harmonizing professionalism with spirituality. In conclusion, the urgency of this research lies in its ability to provide a philosophical foundation for policymakers in Islamic educational institutions to implement modern financial management not as an obstacle to sincerity, but as an instrument to uphold the dignity of the institution through measured transparency and trustworthiness(Arar et al., 2022).Without this axiological synchronization, efforts to digitize funding will only become an outer shell devoid of meaning and lacking in value integrity(Egbuonu, 2024).

This research primarily aims to construct an "Integrative Axiology" model as a solution to balance the traditional value of sincerity with the demands of modern financial professionalism in Islamic educational institutions. The key point of this objective is to thoroughly examine how the spiritual value of sincerity can be transformed into measurable accountability indicators without losing the essence of its devotion(Zahari et al., 2022). The underlying reason for this goal is the need to formulate a strong philosophical foundation so that educational administrators are not trapped in the dichotomy of being an institution that is idealistic-traditional yet financially fragile, or an institution that is professional but loses its religious identity(Shan, 2022).

Evidence of achieving this goal will be seen through the identification of managerial adaptation strategies capable of converting modern financial reporting systems and funding digitalization into credible instruments of fiduciary responsibility(Sarta et al., 2021). The conclusion of this research objective is to produce a theoretical and practical guide that can serve as a reference for leaders of Islamic educational institutions in implementing financial management that is transparent, accountable, and competitive, while remaining firmly rooted in dignity and the values of sincerity that form the primary foundation of Islamic education. With the achievement of this goal, it is expected to create institutional resilience that can withstand the dynamics of global change without compromising spiritual integrity(Arar et al., 2022).

RESEARCH METHOD

This research method is systematically designed using a qualitative approach with an exploratory case study type in order to thoroughly examine the axiological challenges between tradition and modernity(Setiawan et al., 2025). The researcher positions themselves as the key instrument to explore the reality of financial governance in Islamic educational institutions through data sources consisting of

primary data in the form of observations of managerial practices and secondary data derived from policy documents and financial reports. Data collection techniques are carried out non-interactively through systematic observation of the use of financial information technology and in-depth documentation studies of both digital and physical archives of the institution, which aligns with Robert K. Yin's view on the importance of documentary evidence in case studies.

The information processing was carried out using data analysis techniques based on the interactive model from Miles, Huberman, and Saldaña, which include data reduction to filter relevant information, data presentation in the form of comparative matrices, and drawing credible conclusions (Setiawan & Ekaningsih, 2025). To ensure scientific integrity, data validity was checked through source and method triangulation as well as the implementation of an audit trail according to Lincoln and Guba's standards. This procedure ensures that all research findings, from technical observations to philosophical synthesis, have a high degree of reliability and can be methodologically accountable without relying on oral information bias (Setiawan et al., 2024).

RESULTS AND DISCUSSION

A. Transformation of Axiological Meaning from Personal Sincerity to Institutional Sincerity

These findings reveal that the value of sincerity in funding is no longer narrowly understood as "working without pay" or "voluntary payment," but has shifted to being an institutional responsibility to provide a transparent financial system. Traditional sincerity transforms into system integrity, where the honesty of managers is demonstrated through the accuracy of digital data, not merely moral rhetoric.

The transformation of the axiological meaning from 'Personal Sincerity' to 'Institutional Sincerity' represents a crucial epistemological metamorphosis in the governance of contemporary Islamic education. Historically, referring to Al-Ghazali's thought, sincerity was understood as an esoteric activity hidden within the heart (*amaliyah qalbiyah*), which in the practice of traditional pesantren management was often translated into a culture of absolute trust in the *kyai* figure without requiring administrative evidence. However, the findings of this study affirm that in a complex modern ecosystem, this definition undergoes a broadened meaning (extensification) in line with Max Weber's theory of 'Societal Rationalization' (Adeoye, 2024). Weber emphasizes the shift from traditional authority based on personal charisma to legal-rational authority based on rules and data. In this context, "Institutional Sincerity" emerges as a form of rationalization of spiritual values, where the purity of the administrators' intentions is no longer validated solely by individual piety but is empirically demonstrated through a transparent and accountable financial reporting system (Widiastuty et al., 2025).

Furthermore, this phenomenon can be analyzed through Kuntowijoyo's perspective on "Islamic Objectification," where the subjective values of religion must be translated into objective reality to be effective (Riyanto, 2025). Sincerity, which was initially abstract-psychological, is now objectified into measurable managerial performance indicators. From this perspective, financial technology systems function as instruments to safeguard morality (Anita et al., 2023). This aligns with Agency Theory in management science, which states that system transparency is needed to mitigate the risk of deviation (moral hazard) (Fu & Trigilia, 2024). Therefore, digital audit systems and real-time reporting are not seen as a form of distrust toward the integrity of the ustadz, but rather as protective mechanisms to preserve the sanctity of the institution from slander and corruption (Maulidi et al., 2024). In other words, a strict system is a modern manifestation of the traits of Siddiq (honesty) and Amanah (responsibility) (Soomro & Yasmeen, 2025).

As a final synthesis, Syed Othman Al-Habshi's view on the concept of Itqan (professionalism/dedication) reinforces the argument that this transformation is a theological inevitability. Institutional Sincerity does not negate Personal Sincerity but rather provides it with a 'vessel' or solid body (Litvin, 2023). If Personal Sincerity is the 'soul' (noble intention), then Institutional Sincerity is the 'body' (operational system) (Peterson, 2022). According to the fiqh principle 'ma la yatimmu al-wajibu illa bihi fahuwa wajib' (something without which an obligation cannot be complete is therefore obligatory), establishing a professional financial system becomes mandatory to ensure the continuity of the community's trust (Challoumis & Eriotis, 2024). Thus, professionalism in financial record-keeping is no longer merely a demand of secular administration, but the highest form of social worship that guarantees every rupiah of community funds is managed with precision, fairness, and accountability before both people and God (Tener et al., 2022).

B. Deconstructing the Concept of "Barakah" in Financial Efficiency Metrics

This finding offers a new perspective that the concept of barakah (blessing) in Islamic education management is not merely abstract or metaphysical, but can be measured empirically through a sustainability index (Bagis et al., 2024). The study found that institutions implementing modern financial professionalism do not lose their barakah; rather, that barakah is converted into institutional resilience against economic crises (Mahmad Robbi et al., 2024). This deconstructs the old myth among traditionalists that rigid management would "drive away" divine assistance (Park, 2023). Conversely, this finding positions administrative order as a theological prerequisite (sunnatullah) to ensure the sustainability of dakwah, transforming the ontological view of money from a "worldly means" into a "measurable energy for dakwah."

Research findings on the deconstruction of the concept of "Barakah" into financial efficiency metrics mark a paradigm shift from a metaphysical-passive

understanding to a mechanistic-active understanding rooted in the laws of nature (Sunnatullah)(Ul-Haq et al., 2022). Traditionally, blessing has often been understood through the lens of mysticism as "unexpected divine assistance," which is often used as an excuse for irregular financial management. However, these findings offer a new perspective that blessing is an output of a proper system, which in the academic world can be measured through a sustainability index(de Wet, 2025).

This research aligns with Isma'il Raji al-Faruqi's view on the "Islamization of Knowledge," which emphasizes that there is no dichotomy between God's law (revelation) and the law of nature (reason). In the context of management, administrative order and financial transparency are forms of obedience to Sunnatullah. As Syed Muhammad Naquib al-Attas suggests, justice ('adl) is placing something in its proper place. Institutions that implement professional financial management are, in fact, upholding axiological justice, which automatically invites blessings in the form of institutional resilience(Satiadharmanto et al., 2024). Here, blessings are no longer seen as "miracles descending from the sky" without cause, but rather as a result of efficiency that allows the institution's benefits to be felt more broadly and for a longer period(Spoon et al., 2023).

From the perspective of strategic management, this concept is closely related to the "Stewardship Theory" proposed by Donaldson and Davis(Ragazou et al., 2022). This theory assumes that managers (stewards) will act in the interest of the organization if the system provides clarity and integrity(Cesinger et al., 2023). Prosperity in financial metrics is a manifestation of successful stewardship(Suriyankietkaew et al., 2025). Contemporary Islamic economists, such as M. Umer Chapra, emphasize that Falah (well-being/success) can only be achieved through Ihsan (professionalism). Therefore, financial efficiency does not mean limiting God's generosity, but rather expanding the reach of "da'wah energy" through the management of productive assets(Tkachenko et al., 2023). As Mubyarto suggests in a religious Pancasila economy, morality must be the basis of efficiency; in MPI, this morality is administrative order as a form of trustworthiness(Nor et al., 2022).

Furthermore, these findings dismantle the traditionalist myth that rigid management will "drive away" God. On the contrary, researchers position management as a spiritual technology(Bruhn et al., 2023). According to Kuntowijoyo, Islam must undergo objectification, that is, transforming internal values into objective categories so they can be understood universally. Turning "Barakah" into a "Sustainability Index" is a form of Islam's objectification in the field of financial management. By shifting the ontological view of money from merely a "worldly tool" to a "measured da'wah energy," Islamic educational institutions transform into organizations that are not only symbolically sacred but also operationally resilient(Altassan, 2025). In conclusion, experts agree that financial professionalism is a theological prerequisite to ensure the continuity of da'wah amid global uncertainties,

making it a managerial *ijtihad* that restores the essence of Islam as an organized and orderly religion (*nizhom*)(Marheni Muhammad, 2024).

C. The Theory of "Digital Amanah": An Epistemological Reconciliation between Technology and Integrity

This study identifies the emergence of a new paradigm called Digital Amanah, where technology-based audit systems (such as cloud accounting or AI) function as a contemporary manifestation of the traits *Siddiq* and *Amanah*(Abd Rahman & bin Mustapha, 2025). The findings indicate that the trend of modern financial professionalism is not merely the adoption of Western secular tools, but an epistemological reconciliation in which digital technology serves as an "objective witness" that validates the sincere intentions (*ikhlas*) of managers through data that cannot be manipulated (immutability of data). In this context, system algorithms replace the role of human intuition in verifying honesty(Schiavi et al., 2024).

The discussion about the 'Digital Amanah' paradigm as a form of epistemological reconciliation between technology and integrity marks a significant shift in how Islamic educational institutions view modernity. Philosophically, this finding suggests that digital technologies such as cloud accounting and artificial intelligence (AI) are no longer seen as secular, foreign products, but rather as theological instruments for actualizing the qualities of *Siddiq* (truthfulness) and *Amanah* (integrity) with precision(Ionescu, 2022). This view aligns with the thoughts of Syed Muhammad Naquib al-Attas regarding the de-secularization of knowledge, where technology must be situated within the framework of Islamic ethics(Elmahjub, 2023). In this context, technology functions as an 'objective witness' validating the sincerity of the managers(Rai et al., 2024). Traditionally, honesty may be measured through intuition or a presumption of goodwill (*husnuzan*), but in the Digital Amanah paradigm, honesty is demonstrated through the immutability of data (data that cannot be manipulated)(Mansoor & Inam, 2025). This creates a system in which algorithms act as moral overseers, ensuring that every financial transaction is recorded honestly without interference from personal interests(Moser et al., 2022).

From a managerial perspective, this phenomenon can be explained through Agency Theory proposed by Jensen and Meckling, but with a touch of Islamic spirituality(Medina et al., 2024). In conventional agency theory, audits are conducted to reduce information asymmetry between fund owners and managers(Tessema & Abou-El-Sood, 2023). In the Digital Amanah concept, technology audits are seen as a mechanism to maintain the purity of intention (*ikhlas*) so that it is not distorted by opportunistic temptations(Asif et al., 2022). Accounting information systems experts, such as Romney and Steinbart, emphasize that data integrity is key to public trust(Noviyanti, 2025). When integrated with Islamic values, this trust transforms into spiritual trust(Ruhullah & Ushama, 2024). Digital technology provides legal certainty and data that align with Sharia principles regarding debt recording and transactions

(QS. Al-Baqarah: 282). Thus, the use of technology does not mean doubting human honesty, but rather strengthens human capacity to remain consistent in goodness through systems that lack emotional subjectivity (Rogers et al., 2024).

Furthermore, religious sociology experts like Bryan Wilson often refer to the rationalization of religion in modern society (Christiano et al., 2025). These findings demonstrate that Islamic educational institutions are capable of performing technological *ijtihad* by turning digital audit systems into a new 'sacred space' free from manipulation (Abdelfattah et al., 2023). This epistemological reconciliation shows that Islam is not anti-science, but rather uses science (information technology) to achieve transcendental goals (safeguarding the trust of the community) (Meisner & Omodeo, 2025). Digital Amanah becomes a solution to the challenges of modern funding complexity, which can no longer be supervised manually. In conclusion, experts agree that the shift from human intuition to algorithmic system validation in verifying honesty is a form of moral evolution (Moser et al., 2022). Technology does not replace the position of God in the human heart, but it provides empirical evidence to other humans that the principles of divinity have been applied professionally in the real world (Simons, 2022).

CONCLUSION

This study concludes that the dialectic between the values of traditional sincerity and the trends of modern financial professionalism in Islamic education funding is not a binary opposition that negates each other, but rather an opportunity for an axiological synthesis that gives rise to a new paradigm called "Institutional Sincerity." The study's findings affirm that the essence of sincerity has undergone a fundamental transformation from a subjective-psychological dimension dependent on the charisma of individuals, to an objective-managerial dimension validated by the "Digital Trust" system. In this context, the adoption of accounting technology and modern audit standards has proven to function as an instrument for objectifying religious values, protecting the purity of the managers' intentions from the risk of deviation (moral hazard), while simultaneously representing a contemporary manifestation of the traits *Siddiq* and *Amanah*.

Furthermore, this research analysis successfully deconstructs the fatalistic understanding of the concept of *barakah*, which is now redefined as an empirical indicator in the form of a sustainability index and economic resilience. This proves that administrative order and data transparency are theological prerequisites (*sunnatullah*) for the continuation of *da'wah*, rather than obstacles to spirituality. Thus, integrating financial professionalism into Islamic educational institutions is an urgent managerial *ijtihad*. This step not only ensures public accountability in the era of disruption, but also elevates the dignity of Islamic education from the stigma of traditional, closed management to an institution that is modern, trustworthy, and globally competitive without losing its spiritual roots.

Suggestions

Recommendations for Islamic Educational Institution Managers: Islamic educational institution managers are expected to undertake a philosophical reorientation, viewing financial professionalism not as an administrative burden, but as a form of managerial *ijtihad* to maintain the sanctity of trust. Concrete implementation can begin with digitizing the financial system through cloud computing, which enables real-time data transparency, so that the sincerity of managers is validated by objective system accuracy. Furthermore, institutional leaders need to initiate training for hybrid financial staff that synergizes modern accounting competencies with a deep understanding of the ethics of service, thus creating a work culture that is not only technically efficient but also possesses spiritual depth in every transaction.

Recommendations for the Government and Regulators: The government, particularly through relevant ministries, is advised to create a more inclusive policy ecosystem that recognizes the unique characteristics of Islamic educational institutions by developing integrative Islamic Boarding School Accounting Standards. This support should be realized through the provision of technology incentives and free audit assistance for small institutions so they can meet the demands of public accountability without having to sacrifice their cultural identity. With regulations that bridge global standards and local wisdom, the government can ensure the sustainability of Islamic educational institutions as a crucial pillar of national character development that remains competitive in the era of digital transformation.

Recommendations for Further Research: Future research is recommended to expand the scope of this study by conducting a global comparative study to map how Islamic educational institutions in various Muslim countries respond to the disruption of financial technology. Research could focus on analyzing the psychological impact of standardized professional salaries on educators' spiritual motivation, as well as exploring the potential of future technologies such as blockchain to create a funding system that is completely immune to data manipulation (immutability). This is crucial to fill the theoretical gap regarding how advanced technology can be integrated axiologically into an educational management system steeped in divine values.

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