Practices of Islamic Governance: A Comprehensive Study with Focus on NGOs

Muhammad Syaqiq Al-Azdi, Sharifah Hayaati Syed Ismail & Siti Arni Basir[1]*

1   Akademi Pengajian Islam, Universiti Malaya, Universiti Malaya, 50603 Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur, MALAYSIA
E-mail: alazdisyaqiq@gmail.com; sashsiaq@um.edu.my; sitiarni@um.edu.my

*Corresponding Author: alazdisyaqiq@gmail.com

Abstract

This comprehensive study delves into the practices of Islamic governance, with a specific focus on Non-Governmental Organizations (NGOs). Utilizing a qualitative research methodology involving an extensive review of scholarly books and journal articles, the study explores various facets of Islamic governance within the context of NGOs. The foundation of Islamic governance is rooted in trustworthiness (*'amanah*), as emphasized in Islamic scripture. Trustworthiness forms the cornerstone of Islamic governance, encompassing principles of justice, ethics, and social justice. The primary objective of Islamic governance, as derived from the Quran, is to establish social justice and ethics on Earth, underlining the interconnectedness of governance and ethical conduct. An operational framework for Islamic governance is presented, comprising theological, jurisprudential, Quranic, and cultural components. This study highlights the key differences between Islamic and Western governance, particularly in terms of their objectives and decision-making processes. While both aim for collective action and social justice, Islamic governance places a greater emphasis on spiritual and ethical values. Ethical foundations in Islamic governance are derived from the Quran and the Sunnah, guiding principles with divine authority. The study further conducts a comprehensive examination of governance practices within Islamic NGOs. It investigates decision-making processes, financial management, ethical frameworks, leadership styles, stakeholder engagement, conflict resolution mechanisms, and regulatory compliance. Case studies of Palestinian-based NGOs and Malaysian organizations, including IKRAM and ABIM, reveal varying approaches and practices in these aspects, shedding light on how Islamic principles are applied in practical governance. Finally, the study underscores the importance of stakeholder engagement, ethical frameworks, and compliance in Islamic NGOs. It discusses the role of Islamic organizations such as Islamic Relief, Muhammadiyah, and the Organization of Islamic Cooperation (OIC) in conflict resolution and their commitment to transparency and accountability. In conclusion, this study provides a comprehensive overview of Islamic governance principles and their application within NGOs. It contributes to the growing body of literature on Islamic governance and offers valuable insights into the practices of Islamic NGOs, demonstrating their role in promoting ethical conduct, social justice, and transparency.

Keywords: Islamic governance, Non-Governmental Organizations (NGOs), ethical frameworks, leadership styles, stakeholder engagement.

Introduction

To elucidate the relationship between Islam and governance, al-Bara'iy and Mursi (2001) characterize trustworthiness (*amanah*) as the source that underpins Islamic governance, a system with a robust foundational structure capable of adapting to its environment. This implies subordination to the system, as articulated in Surah Al-Ahzab: 72. The significance of trustworthiness in actions and words is emphasized in Surah al-Mukminun: 8 and Surah al-Anfal: 27, as well as in a Hadith of the Prophet Muhammad (peace be upon him) stating, "There is no faith for those who lack trustworthiness". (Al-Bara'iy & Mursi, 2001) As human beings, obedience is demanded of them towards Allah and His Messenger, and betraying their trust would mean betraying the trust placed in them. Leaders are entrusted with authority and responsibility by society to lead honestly using sound governance principles. (Rustam, Puspita Hardianti, Namla Elfa, & Memen, 2021) Therefore, trustworthiness forms the foundation of Islamic governance, leading to other principles within governance.

Moreover, the concept of Islamic governance can be understood through the primary objective of the revelation of the Quran. Rahman (1980) asserts that the primary purpose of the Quran's revelation is to establish social justice and ethics on Earth. In the eyes of Allah, all forms of injustice and wrongdoing should be avoided, and severe consequences await those who oppose truth and justice. (Rahman F. , 1980) (Gidado & Yusha'u, 2017) Based on this explanation, it is evident that there is a connection between the concept of governance and the rules found in the Quran, as well as the fundamental wisdom of Islamic rules in safeguarding human well-being not only in this world but also in the Hereafter. Islamic governance is not solely concerned with spiritual purification but encompasses legal regulations and human rights (Suleiman, 1986).

Abd Aziz (2015) presents an operational framework for Islamic governance, described as a construct for Islamic governance. (Abdul Aziz, 2015) All governance processes must adhere to the components of this framework:

1. The theological or creed component, serving as a catalyst for civilization and motivating the actions of a Muslim.
2. The jurisprudential or fiqh component, determining the boundaries of actions based on the theological foundation.
3. Quranic values, such as equity, compassion, and wisdom, to ensure justice is upheld.
4. The cultural or societal component expressing the true face of the community and serving as a reference for the formation of Islamic governance in a particular social arena.

Differences Between Islamic and Western Governance

The main difference between Islamic and Western governance lies in their objectives. Islamic governance aims to achieve collective action (*ijtimaiyat*) and social justice (*'adalah*). Collective action in Islam is used to provide protection for fundamental matters such as religion, life, wealth, and intellect. Social justice is seen as a crucial objective, ensuring equity in society.

Additionally, the practice of religion and the promotion of goodness while preventing evil are considered primary objectives of Islamic administration. In Western governance, there is also an emphasis on collective action and social justice. Western collective action is guided by human rights, which ensure individual freedoms. Social justice is also pursued through the protection of human rights and the promotion of equality and justice in society. (Iqbal & Mahmood, 2017)

AlSarhi, Salleh, Mohamed, & Amini (2014) listed several differences between administration and leadership in Islam and the West. One of the differences lies in the definition. According to the Western perspective, administration is a complex phenomenon involving the influence and alignment of goals between leaders and collaborating parties to achieve a desired change. In contrast, in Islam, administration involves the process of inspiring and guiding followers who voluntarily adhere to a clear vision, with actions that align with the commands of Allah SWT and the Prophet Muhammad SAW. Furthermore, there are differences in the process. The process differences in Western and Islamic administration lie in their approaches to leadership and the succession of leadership roles. According to the Western view, administration involves the process of influencing groups of individuals to achieve common goals through systematic processes and interpersonal influence. In contrast, the Islamic administration process heavily relies on the succession of leadership roles. This is evident in Islamic history when leaders were appointed through consultation, nomination, and selection by community representatives. This illustrates that Islam emphasizes a process of succession through the selection of successors, while the West has a more established method involving influence over followers (AlSarhi, Salleh, Mohamed, & Amini , 2014)

In the context of organizational governance, differences in paradigms demonstrate that Islam does not place a boundary between secular and religious matters, considering all of them as acts of worship, in contrast to conventional perspectives that establish a boundary between the two, with spiritual activities being considered private matters. Furthermore, the purpose of human existence in Islamic governance is to fulfil the role of a khalifah (steward) by carrying out the commands of Allah, whereas conventional governance aims to fulfil individual desires. The organizational goals are similar in both cases, serving as places for fulfilling the duties of a khalifah of Allah, while conventional governance views organizations primarily as means to achieve organizational objectives. Additionally, the objectives of Islamic governance encompass both economic and non-economic aspects, similar to conventional governance. However, Islam places these objectives under a broader framework as a requirement of being a khalifah of Allah. (Kazmi & Ahmad, 2006)

The ethical foundation guiding Islamic governance is derived from the Quran and the Sunnah (traditions of the Prophet), whereas ethics in conventional governance are more relative and sourced from various human experiences. Moreover, monitoring in Islamic governance aims to comply with the commands of Allah and is primarily internal in nature. In contrast, monitoring in conventional governance is carried out to align individual and organizational objectives and is primarily external to the organization itself. Finally, the principle of responsibility in Islam demands that every individual takes responsibility for their actions, whereas in conventional governance, the primary responsibility lies with managers, and subordinates are also monitored through organizational monitoring systems. (Kazmi & Ahmad, 2006).

Comprehensive Study of Governance in Islamic NGOs

In this era of globalization, the role of non-governmental organizations (NGOs) in society has become increasingly crucial, especially among Islamic NGOs that hold both social and religious responsibilities. In their efforts to carry out their designated missions and visions, effective and ethical governance within NGOs has become imperative. Case studies on governance in Islamic NGOs investigate essential aspects such as decision-making processes, transparent financial management, ethical frameworks, effective leadership styles, stakeholder engagement, conflict resolution, and legal compliance. Through the examination of these case studies, it is hoped that practical guidelines for organizational excellence can be established, ensuring a positive impact on the communities they serve. (Mikeladze, 2021)

Decision-Making Process

The decision-making process plays a crucial role in organizations as it determines the actions that need to be taken in various situations. It involves selecting the best alternative among the available options to achieve the goals and objectives of the organization. Effective decision-making can help shape an organization's ability to adapt to changing environments, solve problems, allocate resources efficiently, and seize opportunities. (Sommerer, Squatrito, Talberg, & Lundgren, 2021) In the context of NGOs, it assists the organization in growing, overcoming challenges, and positioning themselves within society. Decision-making is essential for NGOs to effectively serve their communities. Administrators of NGOs often face difficulties in making critical decisions. By following a scientific approach to decision-making and considering the needs of stakeholders, NGOs can make strategic decisions that contribute to their development. (Owda, et al., 2019)

In the case of Palestine-based NGOs, the decision-making process is characterized by inclusivity, autonomy, and fairness. These organizations, as found in the study by Ali & Tayeb (2021), prioritize elements such as consultation and ijtihad (independent judgment), allowing beneficiaries to participate in important decision-making processes. They aim to remain flexible and understanding of the challenges faced in the Gaza region, even accepting projects that achieve 80% of agreed-upon objectives. (Ali & Tayeb, 2021) In contrast, IKRAM follows a structured decision-making process involving various levels of leadership and consultation. Decision-making in IKRAM is based on a consultative and consensus-driven approach, emphasizing collective decision-making. The organization values input and expertise from leaders with diverse educational backgrounds, ensuring different perspectives are considered. (Malik, Safarudin, & Mat, 2018)

Furthermore, IKRAM's decision-making process is guided by its ideology and methodology of reform and development, with a strong focus on nurturing effective leaders through its *tarbiyah* (spiritual development) system. (Malik, Safarudin, & Mat, 2018) Similarly, Nahdlatul Ulama (NU) relies on a systematic decision-making process, involving various methodologies. NU refers to the Quran and Hadith as the primary sources of Islamic law to determine rulings. The decision-making steps in NU include referring to established Islamic jurisprudence in books of fiqh, seeking consensus when scholars have differing

opinions, and making decisions based on their understanding of Islamic law when no direct precedents exist. NU's commitment to practicing moderate Islam rooted in Quran, Hadith, and renowned scholars ensures that their decision-making process is based on deep legal understanding and specific contextual issues. (Saenong, 2021)

Financial Management and Transparency

Financial transparency is a crucial aspect for NGOs as it plays a vital role in building trust among stakeholders. By providing clear and accurate financial information, NGOs can demonstrate their accountability and responsibility in fund utilization. Transparency is essential to maintain donor support, whether from citizens or international donors, who are increasingly interested in ensuring that their contributions are used honestly and effectively. Financial transparency also aids NGOs in their future performance by ensuring that contributions are used properly. It allows NGOs to showcase their commitment to transparent and ethical practices, thereby enhancing their credibility. Financial transparency helps prevent corruption and unethical behaviour as it provides a system of checks and balances. (Zhang, Espada, Estebanez, & Grande, 2020)

The study conducted by Kamaruddin & Ramli (2018) revealed diverse financial management practices in three different Islamic NGOs referred to as institutions A, B, and C. The three institutions, referred to as A, B, and C, employ distinct financial management practices to ensure transparency. Institution A conducts external audits by independent auditors to address public concerns regarding fund usage and any potential connections to terrorist activities. Institution B relies on performance management strategies and internal monitoring practices while generating its income through branding activities and collaborations, emphasizing public trust and accountability. Institution C utilizes financial disclosure strategies to overcome issues related to funding Palestinian projects and has taken measures such as media conferences and audited financial reports to prove its non-involvement in funding Palestinian fighters. (Kamaruddin & Ramli, 2018)

In contrast, IKRAM demonstrates high financial transparency through comprehensive annual reports and Social Impact Reporting, exceeding legal requirements and enhancing donor trust. IKRAM provides clear insights into their activities' positive impacts, showcasing their commitment to transparency and accountability. (Abd Rahim , Kasim, Talib, & Arshad, 2020) ABIM prioritizes transparency and accountability, enforcing ethical codes, involving grassroots members, beneficiaries, and donors in budget preparation, conducting regular meetings, and seeking feedback from the community to uphold its responsibilities towards stakeholders and the wider community. (Aziz, 2017)

Ethical framework

An ethical framework also plays a crucial role in guiding the governance actions of NGOs. It provides a set of fundamental principles, operational principles, and best practices that help ensure ethical conduct within the NGO sector. The internal adoption and enforcement of ethical codes and behaviours demonstrate an NGO's commitment to maintaining high standards. It

serves as evidence to beneficiaries and the public that the NGO takes ethical practices seriously. Furthermore, it guides the decision-making process within NGOs, aiding them in navigating complex situations and ensuring decisions align with the organization's mission, core principles, and relevant ethical standards. By applying these ethical standards, NGOs can identify and avoid unethical actions. This framework assists stakeholders in distinguishing responsible NGOs from those that merely pretend to fulfil their mission (Ang & Wickramasinghe, 2022)

Islamic Relief (IR) and Muslim Action for Development and Environment (MADE) operate within a robust ethical framework that places a strong emphasis on empowering Islamic values in their mission to address global poverty and injustice. These organizations go beyond traditional charity work by promoting justice, equality, security, and human rights deeply rooted in Islamic tradition. They encourage active engagement of Muslims, particularly the youth, in their communities guided by Islamic principles. Their ethical framework extends to advocacy for change, raising awareness of injustice, and promoting lifestyles and ethics aligned with Islamic principles. Moreover, IR and MADE actively collaborate with leading non-Islamic NGOs and integrate international humanitarian and development codes, aligning themselves with secular discussions while maintaining their Muslim traditions. (Pettinato, 2017)

In contrast, Mustafa Mahmud Organization operates under an ethical framework based on duty rather than charity. Donors perceive their contributions as a religious obligation, seeking divine rewards. This approach is characterized by a formal bureaucratic system with three main offices: donation, reception, and fund distribution, ensuring that beneficiaries receive their share without feeling compelled to express gratitude. (Mittermaier, 2021) Lastly, Nahdlatul Ulama (NU) adheres to an ethical framework grounded in Islamic teachings and principles. NU promotes moral living, encourages benevolence while avoiding evil, fosters tolerance, respects diversity, and advocates for the greater good. This organization values unity, brotherhood, both among its members and with other social and religious groups. NU's commitment to promoting moral values and preventing harmful actions shapes its approach to various social and religious issues and informs its educational programs (Hasbullah, 2022)

Leadership Style

Leadership plays a pivotal role within the NGO sector, as it shapes the future of both the organization and the communities they serve. However, concerns about a "leadership deficit" have been on the rise in the NGO sector, underscoring the need to cultivate a new generation of leaders while supporting existing and emerging leaders. NGO leaders confront extraordinary challenges at both personal and organizational levels. They often work tirelessly with limited resources in unpredictable and ever-changing political and economic environments. Effective NGO leaders are adept at balancing pressures from various stakeholders without compromising their personal identities and values. They must engage with the external world by building collaborations, developing innovative work methods, and actively participating in strategic networking. They also need to manage and encourage effective performance by implementing changes, organizational transformations, staff management, delegation of responsibilities, and the introduction of new systems (Arora, 2012)

The leadership within ABIM and IKRAM, prominent Islamic missionary organizations in Malaysia, is characterized by servant leadership principles, emphasizing service to others,

and prioritizing their needs over personal interests. These leaders are committed to the well-being and development of their followers and the overall success of the organization, actively participating in global advocacy and community empowerment initiatives. (Omar & Ismail, 2022) On the other hand, NU exhibits an inclusive leadership style, with a diverse leadership team promoting values of tolerance, openness, and pluralism. NU aims to strengthen its role in domestic and international social change under this leadership. (Nakamura, 2023) Muhammadiyah's leadership is rooted in prophetic values, emphasizing truth, trustworthiness, and wisdom, and encourages collective decision-making, activism, adaptability, and visionary leadership, all aimed at achieving dynamic goals within the organization. (Bidayati, Thoyib, Aisjah, & Rahayu , 2020)

Stakeholder engagement

Stakeholder engagement plays a pivotal role within non-governmental organizations (NGOs) as it enables the involvement of stakeholders in the decision-making processes and organizational activities. It underscores collaboration among stakeholders, fostering a sense of ownership and shared responsibility. By involving stakeholders, NGOs can gain valuable insights, build trust, and enhance the effectiveness of their initiatives. Such engagement can lead to a better understanding of stakeholders' interests and needs, improved resource allocation, and greater support for the organization's objectives. Overall, stakeholder engagement in NGOs encourages a more inclusive and participatory approach to management and decision-making (Heikkinen, Kujala , & Inha, 2019)

Fundamentalist organizations in Indonesia primarily use Twitter for three key functions: disseminating information, building, and sustaining communities, and mobilizing action. They employ Twitter to share religious content, promote their beliefs, and provide updates on their activities, thereby reaching a wide audience and advancing their views on religious and social matters. Twitter also helps them identify and engage with group members and followers, fostering loyalty and community cohesion. Furthermore, these organizations leverage Twitter to mobilize followers into social actions and advocate for various social issues by encouraging participation in events such as religious activities and political discussions. (Sukfikar, Kerkhof, & Tanis, 2023) In contrast, Palestinian-related NGOs prioritize accountability to donors and Palestinian authorities, given their significant enforcement capabilities and influence, while also recognizing their responsibility towards the Palestinian public and local community for legitimacy and addressing their needs effectively. (Awashreh, 2018)

Conflict Resolution

NGOs play a vital role in conflict management through their independent intervention with any government and addressing social and political issues. They contribute to conflict resolution by engaging in peacekeeping missions, and preventive measures to avert crises. NGOs also act as intermediaries, facilitating dialogue between opposing parties and promoting the well-being of affected populations. They perform various functions during crises, including human rights monitoring, early warnings, conflict mediation, as well as aiding and recovery efforts. However,

their effectiveness in conflict resolution can be influenced by factors such as limited resources for peacekeeping missions and challenges in working with governments and international agencies. (Karampini, 2023)

The Organization of Islamic Cooperation (OIC) has played a significant role in conflict resolution among its member states. It established specialized units such as the "Security, Safety, and Facilitation Unit" to monitor and analyse conflicts, identifying ways to resolve them. OIC has also set up "Wise Person Councils" to strengthen its role in mediation and preventive diplomacy. While involved in conflict resolution, such as the Iran-Saudi Arabia conflict, OIC faces challenges in balancing its efforts with potential threats to Muslim community unity. (Al-Ahsan, 2017) Muhammadiyah, a prominent Indonesian Islamic organization, contributes to conflict resolution through international dialogue forums and mediation efforts, particularly in the southern Thailand conflict and Mindanao peace talks. Muhammadiyah's role is vital but hampered by resource limitations. (Latief & Nashir , 2020) Islamic Relief, known for its "Faith-Based Action," conducts research and publishes manuals to guide humanitarian activities based on Islamic principles, emphasizing peacebuilding, and addressing extremism. Islamic Relief also engages in international dialogue on religion, Islam, conflict, and its transformation, recognizing Islam's potential for conflict transformation and security building. In addition, Islamic Relief promotes women's and youth participation in peacebuilding, recognizing their role in maintaining social cohesion and preventing conflict. (Islamic Relief, 2021)

Regulatory Compliance

Compliance is highly crucial within NGOs as it helps ensure ethical practices, maintain donor trust, and prevent corruption. NGOs face similar risks to businesses, such as violating anti-corruption laws and becoming victims of corruption. Implementing a robust compliance program is essential for NGOs to mitigate these risks and safeguard their reputation. Compliance programs in NGOs promote ethical behaviour and ensure that the organization operates in accordance with legal requirements and regulations. This helps uphold the integrity of the NGO's mission and activities. Additionally, NGOs heavily rely on funding from donors, and compliance plays a significant role in retaining donor trust. By demonstrating a commitment to transparency, accountability, and responsible financial management, NGOs can instil confidence in their donors and attract continued support. (Helmer & Deming, 2011)

Islamic organizations in the United States and the United Kingdom have actively engaged in self-regulation to enhance their legitimacy and demonstrate their worthiness for support. In the U.S., Muslim organizations use their 501(c)(3) status as a legitimacy marker, given the absence of formal government support in the welfare sector, making self-regulation crucial for filling that gap. Similarly, in the UK, Muslim organizations practice self-regulation, even in the presence of the Charity Commission, which some view as intrusive, leading them to maintain autonomy. Nevertheless, government oversight is seen as beneficial for organizations to assert their safety and legitimacy to donors and the community. (Chong, 2020)

Islamic Relief, a prominent organization, employs advanced compliance management software, "Compliance and Risk Management 360factors," to strengthen its internal compliance and risk management capabilities globally. This innovative solution enhances Islamic Relief's

ability to address internal issues effectively while setting an example for the welfare industry. (360factors, 2018) Muhammadiyah, another significant organization, emphasizes compliance with regulations during the COVID-19 pandemic, showing effective leadership by issuing regulations and appeals to its members, resulting in good knowledge, attitudes, practices, and adherence among its members regarding pandemic prevention measures. (Mundakir, Nasrullah, Choliq, & Sukadiono, 2022)

Conclusion

In conclusion, this comprehensive study on Islamic governance within NGOs sheds light on various critical aspects that underpin their operations and ethical principles. Trustworthiness, grounded in Islamic values, serves as the foundational element of Islamic governance, with a primary objective of establishing social justice and ethics on Earth. While drawing comparisons between Islamic and Western governance, differences are observed in objectives, processes, ethical foundations, monitoring mechanisms, and principles of responsibility. These distinctions reflect the unique characteristics and values inherent in Islamic governance.

The study further delves into the practices of Islamic governance within NGOs, emphasizing the significance of effective decision-making processes, financial transparency, ethical frameworks, leadership styles, stakeholder engagement, conflict resolution, and regulatory compliance. Each of these elements contributes to the overall success, credibility, and impact of Islamic NGOs, ensuring they fulfil their missions while maintaining ethical integrity.

Suggesting areas for future research, it would be beneficial to explore the dynamics of Islamic governance within NGOs in different regions, considering the cultural and contextual factors that may influence their practices. Additionally, investigating the impact of Islamic governance on the effectiveness and sustainability of NGOs' initiatives and their ability to foster social change would provide valuable insights. Furthermore, an examination of the challenges and opportunities faced by Islamic NGOs in adapting to evolving governance standards and technological advancements could yield practical recommendations for enhancing their governance practices.=

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