

## Wasiat Wajibah and Islamic Inheritance Philanthropy: A Socio-Legal Study In Indonesia

\*Nur Syakirah Binti Mohd Adnan<sup>a,b</sup>, Rosdiana<sup>a</sup>, Amin Songgirin<sup>a,c</sup>,  
Jejen Jaenudin<sup>a</sup>, Al Fiqri Ardiansyah<sup>a</sup>

<sup>a</sup> Universitas Islam Negeri Syarif Hidayatullah Jakarta, Indonesia

<sup>b</sup> International Islamic University, Malaysia

<sup>c</sup> Universitas Pamulang, Indonesia

\*Corresponding author: [nur\\_syakirah23@mhs.uinjkt.ac.id](mailto:nur_syakirah23@mhs.uinjkt.ac.id)

Received:	Revised:	Accepted:	Available Online:	Published:
22/11/2025	20/04/2026	10/05/2026	12/05/2026	12/05/2026

### Abstract

*This study examines the role of wasiat wajibah as an adaptive mechanism within Islamic inheritance law in addressing the tension between the rigid structure of farā'id and the evolving realities of Muslim family relations. Existing studies largely focus on doctrinal aspects of inheritance law, but overlook how wasiat wajibah operates empirically as a redistributive and philanthropic instrument within contemporary family contexts. Using a qualitative socio-legal approach with a case study design, this research analyzes 27 inheritance cases from Religious Courts in Indonesia, complemented by in-depth interviews with relevant stakeholders. The findings show that a significant number of cases involve non-genealogical individuals such as adopted children and caregivers who are excluded under classical farā'id despite their substantial social contributions. In response, wasiat wajibah is widely applied as a corrective mechanism, redistributing a portion of the estate to these individuals. While resistance from genealogical heirs remains evident, the majority of cases demonstrate positive social outcomes, including improved welfare and strengthened family cohesion. These results indicate that wasiat wajibah functions not only as a legal instrument but also as a form of intra-family philanthropy grounded in principles of equity and compassion. By integrating maqāṣid al-sharī'ah, distributive justice, and living law perspectives, this study introduces the concept of affirmative Islamic inheritance philanthropy, demonstrating that Islamic inheritance law can adapt to contemporary social complexities while maintaining normative legitimacy.*

**Keywords:** Islamic Inheritance Law, Wasiat Wajibah, Distributive Justice, Family Philanthropy, Maqāṣid Al-Sharī'Ah.

### Abstrak

Penelitian ini mengkaji peran wasiat wajibah sebagai mekanisme adaptif dalam hukum waris Islam untuk menjembatani ketegangan antara struktur farā'id yang bersifat rigid dan dinamika relasi keluarga Muslim kontemporer. Kajian sebelumnya cenderung berfokus pada aspek normatif-doktrinal hukum waris, namun belum banyak menelaah bagaimana wasiat wajibah beroperasi secara empiris sebagai instrumen redistribusi dan filantropi dalam praktik keluarga. Penelitian ini menggunakan pendekatan sosio-legal kualitatif dengan desain studi kasus, melalui analisis terhadap 27 perkara waris di Pengadilan Agama Indonesia serta wawancara mendalam dengan para pihak terkait.

Hasil penelitian menunjukkan bahwa banyak perkara melibatkan individu non-genealogis seperti anak angkat dan perawat yang secara sosial berkontribusi signifikan namun tidak memperoleh hak dalam skema *farā'id*. Dalam praktiknya, *wasiat wajibah* digunakan sebagai mekanisme korektif untuk mengalokasikan sebagian harta kepada kelompok tersebut. Meskipun terdapat resistensi dari ahli waris genealogis, mayoritas kasus menunjukkan dampak sosial yang positif, berupa peningkatan kesejahteraan dan penguatan kohesi keluarga. Temuan ini menegaskan bahwa *wasiat wajibah* tidak hanya berfungsi sebagai instrument hukum, tetapi juga sebagai bentuk filantropi intra-keluarga yang berlandaskan prinsip keadilan dan kemaslahatan. Penelitian ini menawarkan konsep filantropi waris Islam afirmatif, yang menunjukkan bahwa hukum waris Islam mampu beradaptasi dengan kompleksitas sosial kontemporer tanpa kehilangan legitimasi normatifnya.

**Kata Kunci:** Hukum Waris Islam; Wasiat Wajibah; Keadilan Distributive; Filantropi Keluarga; Maqāsid Al-Sharī'Ah.

## INTRODUCTION

Islamic inheritance law (*farā'id*) constitutes a core component of the normative legal framework governing wealth distribution in Muslim societies. Rooted in the Qur'an and Hadith, it prescribes fixed shares for heirs, reflecting a rule-based and genealogically grounded system.<sup>1</sup> Classical scholarship often assumes that *farā'id* ensures distributive justice by balancing rights and obligations within the family.<sup>2</sup> However, this assumption has been increasingly questioned in contemporary socio-legal studies, particularly when confronted with non-traditional family structures and changing social relations.

Contemporary transformations in family life such as the emergence of adopted children, caregivers, and emotionally bonded individuals challenge the genealogical rigidity of classical inheritance law. These actors often play significant social roles but remain excluded

---

<sup>1</sup> M A Çini, "Preferences in Inheritance Practices for Death and after Death in Family Businesses," in *The Effects of Religion and Politics on Family Businesses: Social and Managerial Contexts in Türkiye*, 2026, 191–211, [https://doi.org/10.1007/978-3-032-06814-9\\_8](https://doi.org/10.1007/978-3-032-06814-9_8); F Ezzarhouni Amhaouch, "The Inheritance Rights of Women in Islam and Their Divergences with Customary Law (Al-'urf) and Secular Law," *Anaquel de Estudios Arabes* 35, no. 2 (2024): 141–53, <https://doi.org/10.5209/anqe.95692>.

<sup>2</sup> N J Coulson, *A History of Islamic Law* (Edinburgh: Edinburgh University Press, 1964); Wael B Hallaq, *An Introduction to Islamic Law* (Cambridge: Cambridge University Press, 2009); Intan, Intan, Jamhir Jamhir, Yusnaidi Kamaruzzaman, Nor Azlina Mohd Noor, and Shadi Imad Ali Qaddumi. 2026. "Parent-to-Child Grants and Their Influence on Inheritance Perspectives of Islamic Law and Positive Law". *An-Nisa: Journal of Islamic Family Law* 3 (1): 15-32. <https://doi.org/10.63142/an-nisa.v3i1.486>.

from formal inheritance entitlements. This condition reflects a classic socio-legal gap between *law in books* and *law in action*, where formal legal norms fail to capture socially recognized relationships.<sup>3</sup> In practice, such exclusions frequently generate disputes and perceptions of injustice within families.

This tension is not merely practical but raises fundamental theoretical questions regarding the adequacy of rule-based inheritance systems in achieving substantive justice. While *farā'id* ensures formal equality through fixed shares, it often fails to address equity-based considerations arising from lived social realities. This is particularly evident in pluralistic contexts such as Indonesia, where legal pluralism and socio-cultural diversity further complicate the application of Islamic inheritance law.

One adaptive mechanism that has emerged to address this gap is *wasiat wajibah*, which allows for the allocation of a portion of the estate to non-heirs. However, while *wasiat wajibah* offers a potential corrective mechanism, its implementation remains legally and socially contested, particularly in relation to resistance from genealogical heirs and inconsistencies in judicial interpretation. Despite its formal recognition in Article 209 of the Compilation of Islamic Law (KHI), its application remains uneven and highly dependent on judicial discretion.

From a normative perspective, the application of *maqāṣid al-sharī'ah* particularly the preservation of wealth (*ḥifẓ al-māl*) and social harmony provides a basis for re-evaluating rigid inheritance rules. This framework enables a shift from formalistic legality toward substantive justice, where ethical considerations such as fairness, care, and social responsibility are incorporated into legal reasoning.<sup>4</sup>

Existing literature on Islamic inheritance law has predominantly focused on doctrinal and jurisprudential analysis, emphasizing the

---

<sup>3</sup> M B Hooker, *Indonesian Syariah: Defining a National School of Islamic Law* (Singapore: Institute of Southeast Asian Studies, 2008); Farid, Diana, and Muhammad Husni Abdulah Pakarti, trans. 2024. "Penetrasi Konsep Hibah Sebagai Solusi Dalam Proses Pembagian Waris". *Al-Battar: Jurnal Pamungkas Hukum* 1 (3): 139-50. <https://doi.org/10.63142/9td8h174>.

<sup>4</sup> Jasser Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law* (London: IIIT, 2008); Mohammad Hashim Kamali, *Shari'ah Law: An Introduction* (Oxford: Oneworld Publications, 2019); Amir, Ahmad Nabil, Tasnim Abdul Rahman, Seyed Mohammad Houshisadat, and Musa Adebayo Badrudeen, trans. 2025. "Muhammad Abduh and the Conception of Science: The Framework of Maqasid and Sharia". *Al-Battar: Jurnal Pamungkas Hukum* 2 (2): 175-86. <https://doi.org/10.63142/al-battar.v2i2.167>.

theological foundations of *farā'id*.<sup>5</sup> Meanwhile, studies on *wasiat wajibah* have largely examined its legal validity and institutionalization within specific jurisdictions.<sup>6</sup> Recent scholarship on Islamic philanthropy highlights redistributive mechanisms in addressing inequality, yet these studies tend to treat inheritance and philanthropy as separate domains.

However, none of these studies systematically integrate inheritance law, *wasiat wajibah*, and Islamic philanthropy within a single analytical framework. This indicates a significant gap in socio-legal scholarship, particularly in the Indonesian context, where legal pluralism intensifies the complexity of inheritance practices.

This study aims to analyze the role of *wasiat wajibah* as an adaptive mechanism within Islamic inheritance law and to examine its function in addressing the limitations of *farā'id*. Specifically, it seeks to (1) identify the socio-legal gaps in inheritance practices, (2) analyze the application of *wasiat wajibah* in resolving such gaps, and (3) assess its implications for justice, conflict, and family cohesion.

This study offers a theoretical contribution by introducing the concept of *affirmative Islamic inheritance philanthropy*, which positions *wasiat wajibah* as a redistributive mechanism that bridges formal legal norms and social realities. By integrating Islamic legal theory, distributive justice, and socio-legal analysis, this research provides a more contextual and inclusive framework for understanding inheritance in contemporary Muslim societies.

## RESEARCH METHODS

This study employs a qualitative approach within a socio-legal research design that integrates normative analysis of Islamic law with empirical observations of inheritance practices in Muslim communities.

---

<sup>5</sup> Coulson, *A History of Islamic Law*; Hallaq. W. B, *A History of Islamic Legal Theories: An Introduction to Sunni Usul Al-Fiqh.*, Cambridge, 2009; Marluwi, Marluwi, Baihaqi Baihaqi, Ahmad Musadad, and Umi Indasyah Zahro. 2025. "Maqāṣid Al-Sharī'ah As a Governance Framework: Institutionalizing Child Protection in Pontianak". *Mawaddah: Jurnal Hukum Keluarga Islam* 3 (2): 305-34. <https://doi.org/10.52496/mjhki.v3i2.34>.

<sup>6</sup> A S Assaad and B Hasyim, "Judges Decisions of Makassar, Palopo, and Masamba Religious Court Over the Islamic Inheritance Law," *Al-Adalah* 17, no. 2 (2020): 317-34, <https://doi.org/10.24042/adalah.v17i2.4565>; Musadad, Ahmad, Alfa Zaidanil Fauzi, Shofiyun Nahidloh, Rudi Hermawan, and Muttaqin Choiri. 2025. "Reframing Hifz Al-Nasl: Childfree Discourse Among Indonesian Celebrities in the Perspective of Maqāṣid Al-Usrah". *Mawaddah: Jurnal Hukum Keluarga Islam* 3 (2): 356-82. <https://doi.org/10.52496/mjhki.v3i2.35>.

This approach facilitates the examination of the interaction between *law in books* and *law in action*, capturing how doctrinal prescriptions are interpreted and applied in real contexts.<sup>7</sup> A case study design, following Yin,<sup>8</sup> is adopted to explore the application of *wasiat wajibah* in situations where tensions between *farā'id* and social justice arise. Primary data consist of 27 judicial decisions from Religious Courts and the Supreme Court, as well as in-depth interviews with heirs, beneficiaries, and legal practitioners. Secondary data include classical Islamic legal texts, contemporary academic literature, and statutory regulations such as the Compilation of Islamic Law. Data triangulation across these sources enhances the credibility of the findings.<sup>9</sup>

Cases and informants were selected through purposive sampling based on relevance, including the presence of *wasiat wajibah*, identifiable socio-legal tensions, and completeness of documentation.<sup>10</sup> Data collection involved document analysis, semi-structured interviews, and literature review. Interview data were analyzed using a systematic coding process open coding to identify key themes, axial coding to establish relationships among categories, and selective coding to refine core concepts assisted by qualitative data analysis procedures. The analysis follows the interactive model of Miles, Huberman, and Saldaña,<sup>11</sup> including data reduction, data display, and conclusion drawing, complemented by thematic analysis to identify recurring socio-legal patterns.

To ensure methodological rigor, this study applies multiple validation strategies, including source and method triangulation, member checking, and thick description.<sup>12</sup> Ethical considerations were strictly

---

<sup>7</sup> Reza Banakar et al., *Theory and Method in Socio-Legal Research, Qualitative Research in Psychology*, vol. 3 (Hart Publishing, 2005), <https://doi.org/10.1191/1478088706qp063oa>; Werner Menski, *Comparative Law in a Global Context: The Legal Systems of Asia and Africa* (Cambridge: Cambridge University Press, 2006).

<sup>8</sup> Robert K Yin, *Case Study Research and Applications: Design and Methods*, 6th ed. (Sage, 2018).

<sup>9</sup> Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*, Sage Publi, 2014.

<sup>10</sup> Michael Q Patton, *Qualitative Research & Evaluation Methods* (Sage Publications, 2015).

<sup>11</sup> Matthew B Miles, A Michael Huberman, and Johnny Saldaña, *Qualitative Data Analysis: A Methods Sourcebook*, 3rd ed. (Sage, 2014).

<sup>12</sup> Creswell, *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*.

observed, with informed consent obtained from all participants and confidentiality maintained throughout the research process. The researcher adopts a reflexive stance to minimize bias, acknowledging positionality as an academic observer interpreting legal and social phenomena. Bias mitigation was conducted through cross-verification of interview data with legal documents and peer debriefing. The analysis is guided by *maqāṣid al-sharī'ah*, distributive justice theory,<sup>13</sup> and living law theory. While the study incorporates descriptive statistics to illustrate patterns, its findings are context-specific and not intended for generalization, representing a key limitation of qualitative case study research.<sup>14</sup>

## RESULTS AND DISCUSSION

### Normative Impasse in Faraidh and the Social Reality of Muslim Families

The findings of this study reveal a persistent and structurally embedded tension between the normative framework of *farā'id* and the evolving realities of Muslim family relations in contemporary Indonesian society. Based on the analysis of 27 inheritance cases drawn from Religious Court decisions and in-depth interviews across East Java, Central Java, and Yogyakarta, 18 cases (66.7%) involve non-heir individuals who played a substantial role in the life of the deceased but were excluded from inheritance distribution. These include adopted children, caregiving relatives, and other socially embedded actors whose contributions were widely acknowledged within the family structure.

A representative case from Sleman illustrates this disjunction: an adopted child who had provided long-term care for over fifteen years was not legally entitled to inheritance under *farā'id*, despite recognition from biological heirs. As one informant stated, “Secara hukum dia memang bukan ahli waris, tapi secara moral justru dia yang paling berhak karena yang merawat orang tua kami sampai akhir hayat.”<sup>15</sup> Similar patterns were identified in Malang and Kudus. In one case, a caregiving nephew who managed the daily needs of the deceased for over a decade was excluded from inheritance rights: “Kami semua tahu dia yang mengurus, tapi aturan waris tidak memberi ruang untuk itu.”<sup>16</sup>

---

<sup>13</sup> John Rawls, *A Theory of Justice* (Harvard University Press, 1971).

<sup>14</sup> Eugen Ehrlich, *Fundamental Principles of the Sociology of Law* (Harvard University Press, 1936); Menski, *Comparative Law in a Global Context: The Legal Systems of Asia and Africa*.

<sup>15</sup> Ahmad Fauzi (private employee and heir), Sleman, January 12, 2025.

<sup>16</sup> Rahmawati, Siti (housewife and family member.), Malang, February 20, 2025

These findings indicate that genealogical proximity, as the principal determinant in *farā'id*, does not adequately reflect lived relational dynamics within contemporary Muslim families.

This phenomenon reflects a classic socio-legal gap between *law in books* and *law in action*.<sup>17</sup> Islamic law, while grounded in authoritative textual sources, operates as *living law* within social contexts.<sup>18</sup> Classical jurists such as al-Sarakhsi emphasized the centrality of nasab (lineage) as the basis of inheritance rights, stating that inheritance is strictly determined by legally recognized kinship structures. Similarly, al-Nawawi reaffirmed that inheritance shares are fixed and not subject to discretionary modification outside recognized legal categories. While this doctrinal clarity ensures legal certainty, it simultaneously reveals a structural limitation when confronted with non-genealogical yet socially significant relationships.

Furthermore, the findings highlight broader issues of inclusivity in Islamic inheritance law. In pluralistic contexts, including interfaith families and evolving caregiving structures, *farā'id* encounters increasing difficulty in accommodating diverse social realities. These tensions extend existing scholarship by demonstrating that the rigidity of inheritance law is not merely a doctrinal issue but a socio-legal challenge with direct implications for justice, legitimacy, and social cohesion.

Comparatively, adaptive mechanisms such as *'urf* (customary practices) and mediation (*ṣulh*) have been used in regions like Aceh and Malaysia to mitigate such tensions. However, the cases examined in this study reveal limited institutionalization of these mechanisms, thereby intensifying the legal gap. From the perspective of Islamic legal theory, this raises a critical question: whether strict adherence to genealogical entitlement alone is sufficient to achieve substantive justice in contemporary contexts.

The findings also expose a conceptual tension within Islamic normative frameworks. While *farā'id* emphasizes distributive justice based on fixed shares, broader Islamic ethical principles including compassion, fairness, and social responsibility suggest a more inclusive orientation. In this regard, the application of *maqāṣid al-sharī'ah*, particularly the preservation of wealth (*ḥifẓ al-māl*) and social harmony, provides a normative basis for re-evaluating rigid inheritance rules.

---

<sup>17</sup> Menski, *Comparative Law in a Global Context: The Legal Systems of Asia and Africa*.

<sup>18</sup> Hooker, *Indonesian Syariah: Defining a National School of Islamic Law*.

At the theoretical level, these findings challenge the assumption that *farā'id* inherently guarantees justice. Instead, they demonstrate that when applied without contextual consideration, it may generate exclusion and conflict. This indicates the need to reconceptualize inheritance law not merely as a rule-based system, but as a dynamic legal institution responsive to social realities.

Practically, the study underscores the urgency of developing adaptive legal mechanisms that bridge the gap between formal doctrine and lived experience. Instruments such as *wasiat wajibah* can function as corrective tools, aligning legal outcomes with ethical imperatives. Ultimately, the findings suggest that the challenge of *farā'id* is not its irrelevance, but its need for contextual reinterpretation to remain aligned with the broader objectives of Islamic law.

### **Mandatory Bequests as a Mechanism for Affirming and Redistributing Justice**

The empirical evidence demonstrates that *wasiat wajibah* has been operationalized as a significant corrective instrument within Islamic inheritance practices, particularly in addressing the exclusionary effects of *farā'id*. Out of 27 examined cases, 21 cases (77.8%) employed *wasiat wajibah* as a mechanism to allocate inheritance shares to individuals who were not formally recognized as heirs. The proportion granted ranged from 10% to 33% of the total estate, reflecting a flexible yet structured approach tailored to the relational and contributive context of each case.

In practice, judicial decisions and family agreements illustrate a consistent pattern of recognizing moral and social contributions through this mechanism. For instance, a decision by the Religious Court of Surabaya awarded an adopted child one-fifth of the estate, acknowledging long-term caregiving and filial attachment. Similarly, in Yogyakarta, a nephew who had acted as the primary caregiver received 25% of the estate, indicating that emotional proximity and sustained responsibility are increasingly treated as relevant considerations in inheritance distribution. These cases suggest that *wasiat wajibah* functions not merely as a discretionary provision, but as a structured response to recurring socio-legal dilemmas.

From a doctrinal perspective, this practice aligns with the established principle permitting up to one-third of the estate to be allocated to non-heirs, thereby maintaining formal compliance with

Islamic inheritance law while introducing contextual flexibility.<sup>19</sup> Its application in Indonesia has further expanded to include adopted children, stepchildren, and other socially embedded actors, reflecting a progressive yet legally grounded interpretation.<sup>20</sup> This empirical pattern confirms that *wasiat wajibah* is increasingly normalized as a mechanism for addressing structural limitations within *farā'id*.

Theoretically, this practice can be understood not only through the lens of redistributive justice but also within the framework of classical Islamic legal reasoning. While Rawlsian theory conceptualizes corrective redistribution as a response to structural inequality,<sup>21</sup> a more internally grounded justification can be found in the doctrines of *maṣlaḥah mursalah* and *istiḥsān*. The principle of *maṣlaḥah mursalah*, as articulated by al-Shāṭibī, permits legal adaptation based on public interest when not explicitly regulated by textual sources.<sup>22</sup> Meanwhile, *istiḥsān*, as developed in Ḥanafī jurisprudence, allows juristic preference to avoid rigid outcomes that may lead to hardship or injustice.<sup>23</sup> In this regard, *wasiat wajibah* reflects a juristic mechanism that prioritizes substantive justice over strict formalism.

This interpretation is further reinforced by *maqāṣid al-sharī'ah*, particularly the preservation of wealth (*ḥifẓ al-māl*) and social harmony. Contemporary scholarship emphasizes that Islamic law must respond to changing social realities while maintaining its normative objectives.<sup>24</sup> By allocating resources to individuals who have demonstrably contributed to the well-being of the deceased, *wasiat wajibah* aligns legal outcomes with broader ethical imperatives. Unlike purely procedural justice

---

<sup>19</sup> Yahya Al-Nawawi, *Al-Majmu' Sharh Al-Muḥadhdhab* (Beirut: Dar al-Fikr, 1996); Muhammad ibn Ahmad Al-Sarakhsi, *Al-Mabsut* (Beirut: Dar al-Ma'rifah, n.d.).

<sup>20</sup> A Lubis et al., "STRENGTHENING THE INTEGRITY OF THE NOTARY POSITION FROM THE PERSPECTIVE OF ISLAMIC ETHICS," *Petita: Jurnal Kajian Ilmu Hukum Dan Syariah* 10, no. 1 (2025): 449–65, <https://doi.org/10.22373/petita.v10i1.501>; A A B Sulaiman and N H B Zainuddin, "National Waqf Land Code: Is It Necessary," *Journal of Fatwa Management and Research* 28, no. 3 (2023): 129–47, <https://doi.org/10.33102/jfatwa.vol28no3.546>.

<sup>21</sup> Rawls, *A Theory of Justice*.

<sup>22</sup> Al-Shatibi, *Al-Muwafaqat Fi Usul Al-Shari'ah*, vol. 2 (Beirut: Dar al-Ma'rifah, n.d.).

<sup>23</sup> Al-Sarakhsi, *Al-Mabsut*.

<sup>24</sup> Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law*; Mohammad Hashim Kamali, *Maqasid Al-Shari'ah Made Simple* (International Institute of Islamic Thought, 2019).

embedded in *farā'id*, this mechanism reflects a shift toward substantive justice grounded in lived realities.

From the perspective of Islamic philanthropy, *wasiat wajibah* represents an extension of redistributive ethics into the private domain of family relations. While instruments such as zakat and waqf operate at institutional levels, *wasiat wajibah* introduces intra-family redistribution that strengthens social solidarity at the micro level.<sup>25</sup> This integration of legal obligation and ethical responsibility demonstrates the capacity of Islamic law to internalize social justice within its normative structure.

The findings carry important implications for the conceptual development of Islamic inheritance law. They suggest that inheritance should not be understood solely as a fixed rule-based system, but as a dynamic legal institution capable of incorporating ethical considerations and social realities. The use of *wasiat wajibah* illustrates that Islamic legal principles possess inherent mechanisms such as *maṣlahah* and *istihsān* that enable adaptation without undermining doctrinal legitimacy.

Practically, the study highlights the importance of strengthening the institutionalization of *wasiat wajibah* within inheritance adjudication. Clear regulatory frameworks and consistent judicial application can enhance legal certainty, reduce conflict, and ensure that inheritance distribution reflects both normative principles and social justice considerations. In pluralistic societies such as Indonesia, such an approach is essential for maintaining both legal relevance and societal legitimacy. Ultimately, *wasiat wajibah* emerges not only as a corrective legal instrument but as a transformative mechanism that integrates doctrinal integrity, ethical redistribution, and social affirmation within Islamic inheritance law.

### **The Resistance of Genealogical Heirs and the Dynamics of Family Conflict**

The findings reveal that the implementation of *wasiat wajibah*, despite its redistributive and affirmative intent, frequently encounters resistance from genealogical heirs. In 11 out of 27 cases (40.7%), objections emerged either in the form of formal legal challenges or prolonged intra-family disputes. This pattern indicates that the inclusion

---

<sup>25</sup> Amy Singer, "Charity in Islamic Societies," 2008; R Salim, M Z Hossain, and N Al-Mawali, "Distribution of Wealth and Resources in Islam: Restoring Social Justice, Peace and Prosperity," *International Journal of Economic Research* 13, no. 2 (2016): 571–86, <https://www.scopus.com/inward/record.uri?eid=2-s2.0-84973334453&partnerID=40&md5=acd4d93a496aa5200861421e8f38c15a>.

of non-genealogical beneficiaries in inheritance distribution is not merely a technical adjustment, but a transformation that directly affects perceived entitlements and established expectations within the family structure.

A case from Banyumas exemplifies this tension, where biological heirs formally contested the allocation of inheritance to an adopted child through *wasiat wajibah*, arguing that such a decision contravened the fixed shares prescribed under *farā'id*. Similarly, in Gresik, repeated mediation sessions were required due to disputes over the inclusion of a long-term caregiver. These cases demonstrate that resistance reflects a broader contestation over the legitimacy of reinterpretation within Islamic inheritance law.

From a socio-legal perspective, this phenomenon can be understood as a form of normative resistance, where legal adaptations are rejected due to their perceived deviation from established doctrinal norms.<sup>26</sup> However, from a fiqh perspective, the tension reflects a deeper conceptual conflict between *ḥaqq al-warith* (the legal right of heirs) and *ḥaqq akhlāqī* (moral entitlement based on contribution and care). Classical jurists acknowledge that although inheritance rights are strictly determined, ethical obligations toward non-heirs may still be fulfilled through bequests and other distributive mechanisms.<sup>27</sup>

This condition can be further conceptualized through the doctrine of *tanāzu' al-ḥuqūq* (conflict of rights), where multiple legitimate claims intersect within a single legal context. In inheritance disputes, genealogical heirs assert their *qaṭ'ī* (definitive) legal rights under *farā'id*, while non-heirs invoke equitable claims grounded in caregiving, emotional proximity, and social contribution. As explained in classical Ḥanafī jurisprudence, such conflicts require juristic balancing (*tarjīḥ*) to prevent injustice resulting from rigid application of legal rules.<sup>28</sup>

The observed resistance is therefore not merely emotional or cultural, but reflects a structured legal tension between formal entitlement and substantive justice. Genealogical heirs tend to adhere to equality-based reasoning, emphasizing fixed shares and legal certainty, whereas *wasiat wajibah* operates on equity-based logic that accounts for contextual realities. This divergence produces a normative clash between

---

<sup>26</sup> John R Bowen, *Islam, Law, and Equality in Indonesia: An Anthropology of Public Reasoning* (Cambridge: Cambridge University Press, 2003).

<sup>27</sup> Al-Nawawi, *Al-Majmu' Sharh Al-Muhadhdhab*.

<sup>28</sup> Al-Sarakhsi, *Al-Mabsut*.

two competing legal rationalities: one rooted in textual determinacy, the other in ethical adaptability.

From a *maqāsid al-sharī‘ah* perspective, this tension illustrates the challenge of aligning procedural justice with substantive justice. While *farā'id* ensures the preservation of wealth (*ḥifẓ al-māl*) through clear distribution rules, the exclusion of socially significant individuals may undermine social harmony (*ḥifẓ al-'ird* and *ḥifẓ al-nasl*). In this regard, *wasiat wajibah* functions as a mediating mechanism that seeks to reconcile these competing objectives by integrating legal certainty with moral consideration.<sup>29</sup>

Comparative insights from family conflict studies reinforce this interpretation, showing that disputes often arise from competing perceptions of fairness and recognition rather than purely material concerns.<sup>30</sup> In the context of Islamic inheritance, such conflicts are intensified by the coexistence of legally fixed rights and socially constructed expectations. Thus, *tanāzu‘ al-ḥuqūq* provides a useful analytical lens for understanding how these competing claims are negotiated within family settings.

The presence of resistance among genealogical heirs highlights a critical intermediary challenge in legal reform: the social reception of doctrinal adaptation. While *wasiat wajibah* is legally permissible and ethically justified, its acceptance depends on its perceived legitimacy within existing cultural and religious frameworks. This indicates that legal transformation in Islamic family law must be accompanied by mechanisms that address both doctrinal validity and social acceptance.

Practically, these findings underscore the importance of integrating mediation (*sulh*) and dialogical processes into inheritance dispute resolution. Several cases demonstrate that conflicts can be mitigated when stakeholders are engaged in deliberative processes that acknowledge both legal rights and moral considerations. Educational efforts that clarify the distinction between *ḥaqq al-warith* and moral

---

<sup>29</sup> Auda, *Maqasid Al-Shariah as Philosophy of Islamic Law*; Kamali, *Shari‘ah Law: An Introduction*.

<sup>30</sup> D Forrester, D Westlake, and G Glynn, “Parental Resistance and Social Worker Skills: Towards a Theory of Motivational Social Work,” *Child and Family Social Work* 17, no. 2 (2012): 118–29, <https://doi.org/10.1111/j.1365-2206.2012.00837.x>; F Schweitzer, “Powerful Knowledge in Religious Education? Perspectives in Conversation with Michael Young and Paulo Freire,” in *Powerful Knowledge in Religious Education: Exploring Paths to A Knowledge-Based Education on Religions*, 2023, 1–19, [https://doi.org/10.1007/978-3-031-23186-5\\_1](https://doi.org/10.1007/978-3-031-23186-5_1).

obligations may also reduce resistance and foster a more balanced understanding of inheritance justice.

Ultimately, the resistance observed in this study should not be interpreted as a failure of *wasiat wajibah*, but as an inherent manifestation of *tanāzu‘ al-ḥuqūq* within a transforming legal system. By recognizing and managing this tension, Islamic inheritance law can evolve as a dynamic framework that harmonizes doctrinal integrity with social justice, ensuring its continued relevance in contemporary Muslim societies.

### **Social Implications: Family Philanthropy and the Flexibility of Islamic Law**

The findings indicate that the application of *wasiat wajibah* generates substantial positive social outcomes within family structures. In 19 out of 27 cases (70.4%), the allocation of inheritance to non-genealogical beneficiaries contributed not only to individual welfare but also to broader familial cohesion. Beneficiaries predominantly utilized the allocated assets for essential needs, educational advancement, and small-scale economic activities, suggesting that this redistributive mechanism functions as a catalyst for socio-economic empowerment.

Concrete cases further illustrate these impacts. In Malang, a beneficiary used the allocated inheritance to establish a micro-enterprise, improving household financial stability and reducing dependency on extended family networks. Similarly, in Yogyakarta, *wasiat wajibah* funds were allocated to education, facilitating intergenerational mobility and strengthening human capital within the family. These findings demonstrate that inheritance redistribution under *wasiat wajibah* produces tangible and sustainable improvements in livelihood structures.

Beyond material outcomes, *wasiat wajibah* plays a crucial role in strengthening relational bonds within families. By recognizing the contributions of non-heirs such as caregivers or adopted children, the mechanism fosters inclusion and mitigates social marginalization. This reflects the concept of intra-family philanthropy, where redistribution within the family reinforces shared values, moral responsibility, and intergenerational solidarity.<sup>31</sup>

---

<sup>31</sup> L Pine, “Helping Families Move Up the Philanthropic Curve,” in *Wealth of Wisdom: Top Practices for Wealthy Families and Their Advisors*, 2022, 405–9, <https://doi.org/10.1002/9781119827917.ch61>; M Smulowitz and P Vogel, “The Role of Family Offices and Family Philanthropy in Building Legacies,” in *Philanthropy: Multidisciplinary Perspectives*, 2025, 248–62, <https://doi.org/10.4324/9781003546986-15>.

In this context, inheritance is no longer merely a legal transfer of assets but evolves into a social instrument that sustains cohesion and recognition. The acknowledgment of moral contribution becomes a key factor in maintaining relational balance within increasingly complex family structures.

The findings align with the theory of living law, which posits that law evolves through social practice rather than remaining confined to formal doctrine.<sup>32</sup> In Indonesia's plural legal system, *wasiat wajibah* operates as a bridging mechanism between formal Islamic inheritance law, state regulation, and social expectations.<sup>33</sup> From a *maqāsid al-sharī'ah* perspective, the mechanism successfully advances key objectives, particularly:

- a) *hifẓ al-māl* (protection of wealth).
- b) *hifẓ al-'ird / al-nasl* (preservation of social harmony and family structure).

By enabling context-sensitive redistribution, *wasiat wajibah* transforms inheritance from a rigid rule-based system into a more ethically responsive legal framework.

The empirical findings underscore an urgent need to reinforce the institutional and regulatory framework governing *wasiat wajibah*, particularly within the Compilation of Islamic Law (KHI). While Article 209 formally acknowledges the existence of this legal mechanism, its practical implementation continues to exhibit significant inconsistency, largely hinging on judicial discretion rather than uniform legal standards. This condition not only creates disparities in judicial outcomes but also reflects a broader gap between normative recognition and operational clarity in the application of Islamic inheritance law.

From a policy standpoint, the evidence points toward the necessity of establishing clearer and more standardized procedural guidelines to ensure consistency in determining eligible beneficiaries, setting reasonable allocation limits, and applying evidentiary standards. At the same time, *wasiat wajibah* should no longer be treated as an exceptional

---

<sup>32</sup> M Hertogh, "Sociology of the Living Law: Exploring the Other Hemisphere of the Legal World," in *Research Handbook on the Sociology of Law*, 2020, 124–35, <https://doi.org/10.4337/9781789905182.00018>; R Seinecke, "The Concept of Law in Living Law," *Zeitschrift Fur Rechtssoziologie* 44, no. 1 (2024): 241–76, <https://doi.org/10.1515/zfrs-2024-2003>.

<sup>33</sup> A Masyhar et al., "Reclaiming the Unwritten: Living Law's Prospects under Indonesia's 2023 Penal Reform," *Jambe Law Journal* 8, no. 1 (2025): 255–85, <https://doi.org/10.22437/home.v8i1.502>.

or subsidiary remedy; instead, it ought to be systematically integrated into the broader framework of inheritance adjudication within religious courts. Such integration would elevate its function from a discretionary tool into a structured legal instrument that operates predictably and equitably across cases.

Furthermore, legal reform efforts must expand the scope of recognition to reflect the evolving realities of contemporary family structures, including individuals who, although not formally recognized as heirs, maintain strong social and economic dependencies on the deceased, such as caregivers or other closely embedded relations. Strengthening legal certainty through the codification of clear criteria and limitations will not only minimize interpretative disparities among judges but also reduce the potential for disputes, thereby enhancing public trust in the Islamic inheritance system.

Ultimately, these reforms would reposition wasiat wajibah as more than a supplementary provision; they would establish it as a central and adaptive component of Indonesia's inheritance law system, capable of addressing both traditional legal principles and modern social complexities in a balanced and inclusive manner.

The recognition of compulsory wills as a form of intra-family philanthropy opens up new space for interdisciplinary legal development while having an impact on the socio-economic dimension. In this context, mandatory wills are no longer understood solely as a technical instrument of inheritance law, but as a mechanism that has the power of social transformation. By linking inheritance law to the framework of social justice and welfare, this concept suggests that the redistribution of wealth within the private sphere of the family can serve as an effective complement to more formal Islamic social financial instruments, such as zakat, infaq, and waqf. This confirms the synergy between legal norms and broader welfare goals in the Islamic legal system.

In practical terms, the integration of compulsory wills into public policy has great potential to strengthen development impacts, especially when directed at strategic sectors such as education financing, micro-business development, and family welfare programs. Through this approach, a mandatory will can serve as a sustainable alternative source of financing for vulnerable groups in the family, thereby reducing economic inequality and increasing access to social and economic opportunities. Thus, planned and integrated implementation not only expands the function of inheritance law, but also makes it a relevant empowerment instrument in the context of modern development.

Overall, these findings confirm that the obligatory will is not only a corrective instrument in law, but also a transformative mechanism that integrates the principles of redistribution, recognition, and social cohesion within the framework of Islamic family law. Its successful implementation shows that the adaptability of the law based on *maqāṣid al-sharī'ah* is capable of producing measurable socio-economic benefits without sacrificing its doctrinal legitimacy. Thus, the obligatory will has strategic potential to continue to be developed as part of Islamic legal innovations that are responsive to the dynamics of the needs of contemporary society.

## **CONCLUSION**

This study concludes that the normative rigidity of *farā'id*, while firmly rooted in Islamic legal doctrine, encounters significant limitations when applied to the evolving realities of contemporary Muslim family structures. The findings reveal a persistent socio-legal gap, particularly concerning non-genealogical individuals whose social and economic contributions are acknowledged in practice but remain unrecognized within formal inheritance frameworks. In this regard, *wasiat wajibah* emerges not merely as a supplementary legal device, but as a corrective mechanism that enables a more inclusive, context-sensitive, and justice-oriented configuration of inheritance distribution.

Furthermore, the study demonstrates that *wasiat wajibah* functions as a form of affirmative redistribution within Islamic inheritance law by integrating the objectives of *maqāṣid al-sharī'ah* with principles of equity and social responsibility. By accommodating dimensions such as relational contribution, dependency, and moral obligation, it effectively mediates the tension between *ḥaqq al-warith* and broader ethical claims. Despite resistance from genealogical heirs grounded in formalistic notions of equality, empirical evidence indicates that its application contributes to enhanced social cohesion, conflict reduction, and tangible socio-economic benefits. These findings affirm that a dynamic interpretation of Islamic inheritance law enables it to operate not only as a system of legal entitlement but also as an instrument of social justice and distributive balance.

Theoretically, this study advances the concept of affirmative Islamic inheritance philanthropy, positioning *wasiat wajibah* as a hybrid mechanism that bridges legal doctrine, moral economy, and intra-family redistribution. This reconceptualization underscores that inheritance can serve as a locus of ethical redistribution within Muslim family systems. Accordingly, this study recommends the reformulation of the

Compilation of Islamic Law (KHI) through the development of clearer, standardized, and operational guidelines for the implementation of wasiat wajibah, alongside the expansion of its recognition across diverse family configurations and the integration of mediation-based dispute resolution mechanisms. Strengthening legal literacy and public awareness is also essential to enhance societal acceptance and legitimacy, thereby ensuring that adaptive inheritance mechanisms can effectively contribute to long-term family welfare, inequality reduction, and sustainable social justice.

## BIBLIOGRAPHY

- Abū Zahrah, Muḥammad. *Aḥkām al-Tarikāt wa al-Mawārīth*. Cairo: Dār al-Fikr al-‘Arabī, n.d.
- Al-Nawawi, Yahya. *Al-Majmu’ Sharh Al-Muhadhdhab*. Beirut: Dar al-Fikr, 1996.
- Al-Sarakhsi, Muhammad ibn Ahmad. *Al-Mabsut*. Beirut: Dar al-Ma’rifah, n.d.
- Al-Shatibi. *Al-Muwafaqat Fi Usul Al-Shari’ah*. Vol. 2. Beirut: Dar al-Ma’rifah, n.d.
- Al-Anshori, H., et al. “Clarifying Heirs’ Rights in Indonesian Waqf Law.” *Nurani* 25, no. 2 (2025): 529–553.
- Assaad, A S, and B Hasyim. “Judges Decisions of Makassar, Palopo, and Masamba Religious Court Over the Islamic Inheritance Law.” *Al-’Adalah* 17, no. 2 (2020): 317–34. <https://doi.org/10.24042/adalah.v17i2.4565>.
- Amir, Ahmad Nabil, Tasnim Abdul Rahman, Seyed Mohammad Houshisadat, and Musa Adebayo Badrudeen, trans. 2025. “Muhammad Abduh and the Conception of Science: The Framework of Maqasid and Sharia”. *Al-Battar: Jurnal Pamungkas Hukum* 2 (2): 175-86. <https://doi.org/10.63142/al-battar.v2i2.167>.
- Auda, Jasser. *Maqasid Al-Shariah as Philosophy of Islamic Law*. London: IIIT, 2008.
- B, Hallaq. W. *A History of Islamic Legal Theories: An Introduction to Sunni Usul Al-Fiqh*. Cambridge., 2009.
- Banakar, Reza, Max Travers, Virginia Braun, Victoria Clarke, John W Creswell, John W Creswell, J David Creswell, et al. *Theory and*

- Method in Socio-Legal Research. Qualitative Research in Psychology.* Vol. 3. Hart Publishing, 2005. <https://doi.org/10.1191/1478088706qp063oa>.
- Bowen, John R. *Islam, Law, and Equality in Indonesia: An Anthropology of Public Reasoning.* Cambridge: Cambridge University Press, 2003.
- Çini, M A. “Preferences in Inheritance Practices for Death and after Death in Family Businesses.” In *The Effects of Religion and Politics on Family Businesses: Social and Managerial Contexts in Türkiye*, 191–211, 2026. [https://doi.org/10.1007/978-3-032-06814-9\\_8](https://doi.org/10.1007/978-3-032-06814-9_8).
- Coulson, N J. *A History of Islamic Law.* Edinburgh: Edinburgh University Press, 1964.
- Creswell. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches.* Sage Publi., 2014.
- Ehrlich, Eugen. *Fundamental Principles of the Sociology of Law.* Harvard University Press, 1936.
- Ezzarhouni Amhaouch, F. “The Inheritance Rights of Women in Islam and Their Divergences with Customary Law (Al-‘urf) and Secular Law.” *Anaqueel de Estudios Arabes* 35, no. 2 (2024): 141–53. <https://doi.org/10.5209/anqe.95692>.
- Forrester, D, D Westlake, and G Glynn. “Parental Resistance and Social Worker Skills: Towards a Theory of Motivational Social Work.” *Child and Family Social Work* 17, no. 2 (2012): 118–29. <https://doi.org/10.1111/j.1365-2206.2012.00837.x>.
- Farid, Diana, and Muhammad Husni Abdulah Pakarti, trans. 2024. “Penetrasi Konsep Hibah Sebagai Solusi Dalam Proses Pembagian Waris”. *Al-Battar: Jurnal Pamungkas Hukum* 1 (3): 139-50. <https://doi.org/10.63142/9td8h174>.
- Hallaq, Wael B. *An Introduction to Islamic Law.* Cambridge: Cambridge University Press, 2009.
- Hadi, M., et al. “Toward a Holistic Legal Framework for Waqf.” *Volksgeist* 8, no. 1 (2025): 15–42.
- Hertogh, M. “Sociology of the Living Law: Exploring the Other Hemisphere of the Legal World.” In *Research Handbook on the Sociology of Law*, 124–35, 2020. <https://doi.org/10.4337/9781789905182.00018>.
- Hooker, M B. *Indonesian Syariah: Defining a National School of Islamic Law.* Singapore: Institute of Southeast Asian Studies, 2008.
- Intan, Intan, Jamhir Jamhir, Yusnaidi Kamaruzzaman, Nor Azlina Mohd

- Noor, and Shadi Imad Ali Qaddumi. 2026. "Parent-to-Child Grants and Their Influence on Inheritance Perspectives of Islamic Law and Positive Law". *An-Nisa: Journal of Islamic Family Law* 3 (1): 15-32. <https://doi.org/10.63142/an-nisa.v3i1.486>.
- Indonesia. *Compilation of Islamic Law (Kompilasi Hukum Islam)*. Presidential Instruction No. 1 of 1991.
- Indonesia. Supreme Court. *Decision No. 179 K/AG/1995 on Inheritance Dispute*.
- Indonesia. Supreme Court. *Decision No. 51 K/AG/1999 on Wasiat Wajibah*.
- Indonesia. Religious Court. *Selected Decisions on Wasiat Wajibah Cases (2015–2023)*.
- Kamali, Mohammad Hashim. *Maqasid Al-Shari'ah Made Simple*. International Institute of Islamic Thought, 2019.
- . *Shari'ah Law: An Introduction*. Oxford: Oneworld Publications, 2019.
- Lubis, A, I Lubis, N A Sinaga, D I S Lubis, and A H Lubis. "STRENGTHENING THE INTEGRITY OF THE NOTARY POSITION FROM THE PERSPECTIVE OF ISLAMIC ETHICS." *Petita: Jurnal Kajian Ilmu Hukum Dan Syariah* 10, no. 1 (2025): 449–65. <https://doi.org/10.22373/petita.v10i1.501>.
- Masyhar, A, R Aisy, A Widyawati, M A Maskur, and A Murtadho. "Reclaiming the Unwritten: Living Law's Prospects under Indonesia's 2023 Penal Reform." *Jambe Law Journal* 8, no. 1 (2025): 255–85. <https://doi.org/10.22437/home.v8i1.502>.
- Menski, Werner. *Comparative Law in a Global Context: The Legal Systems of Asia and Africa*. Cambridge: Cambridge University Press, 2006.
- Miles, Matthew B, A Michael Huberman, and Johnny Saldaña. *Qualitative Data Analysis: A Methods Sourcebook*. 3rd ed. Sage, 2014.
- Marluwi, Marluwi, Baihaqi Baihaqi, Ahmad Musadad, and Umi Indasyah Zahro. 2025. "Maqāṣid Al-Sharī'ah As a Governance Framework: Institutionalizing Child Protection in Pontianak". *Mawaddah: Jurnal Hukum Keluarga Islam* 3 (2): 305-34. <https://doi.org/10.52496/mjhki.v3i2.34>.
- Musadad, Ahmad, Alfa Zaidanil Fauzi, Shofiyun Nahidloh, Rudi Hermawan, and Muttaqin Choiri. 2025. "Reframing Hifz Al-Nasl: Childfree Discourse Among Indonesian Celebrities in the Perspective of Maqāṣid Al-Ushrah". *Mawaddah: Jurnal Hukum*

- Keluarga Islam 3 (2): 356-82.  
<https://doi.org/10.52496/mjhki.v3i2.35>.
- Nashirudin, M., et al. "Modernizing Zakat and Waqf Management." *Mazahib* 24, no. 1 (2025): 198–220.
- Patton, Michael Q. *Qualitative Research & Evaluation Methods*. Sage Publications, 2015.
- Pine, L. "Helping Families Move Up the Philanthropic Curve." In *Wealth of Wisdom: Top Practices for Wealthy Families and Their Advisors*, 405–9, 2022.  
<https://doi.org/10.1002/9781119827917.ch61>.
- Rawls, John. *A Theory of Justice*. Harvard University Press, 1971.
- Salim, R, M Z Hossain, and N Al-Mawali. "Distribution of Wealth and Resources in Islam: Restoring Social Justice, Peace and Prosperity." *International Journal of Economic Research* 13, no. 2 (2016): 571–86.  
<https://www.scopus.com/inward/record.uri?eid=2-s2.0-84973334453&partnerID=40&md5=acd4d93a496aa5200861421e8f38c15a>.
- Schweitzer, F. "Powerful Knowledge in Religious Education? Perspectives in Conversation with Michael Young and Paulo Freire." In *Powerful Knowledge in Religious Education: Exploring Paths to A Knowledge-Based Education on Religions*, 1–19, 2023.  
[https://doi.org/10.1007/978-3-031-23186-5\\_1](https://doi.org/10.1007/978-3-031-23186-5_1).
- Seinecke, R. "The Concept of Law in Living Law." *Zeitschrift Fur Rechtssoziologie* 44, no. 1 (2024): 241–76.  
<https://doi.org/10.1515/zfrs-2024-2003>.
- Singer, Amy. "Charity in Islamic Societies," 2008.
- Smulowitz, M, and P Vogel. "The Role of Family Offices and Family Philanthropy in Building Legacies." In *Philanthropy: Multidisciplinary Perspectives*, 248–62, 2025.  
<https://doi.org/10.4324/9781003546986-15>.
- Sulaiman, A A B, and N H B Zainuddin. "National Waqf Land Code: Is It Necessary." *Journal of Fatwa Management and Research* 28, no. 3 (2023): 129–47.  
<https://doi.org/10.33102/jfatwa.vol28no3.546>.
- Suhadi, S., et al. "Enhancing Nazir Capacity through Legal Literacy." *Jurnal Pengabdian Hukum Indonesia* 7, no. 2 (2024): 119–134.
- Yin, Robert K. *Case Study Research and Applications: Design and Methods*. 6th ed. Sage, 2018.
- Zakiy, F. S., et al. "Sharia Governance and Organizational

Performance.” *Journal of Islamic Accounting and Business Research* 16, no. 6 (2025): 1034–1057



This work is licensed under a [Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License](https://creativecommons.org/licenses/by-nc-sa/4.0/).