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Educational Governance and Corporate Social Responsibility (CSR) in the Empowerment of Islamic Educational Institutions: A Systematic Literature Review

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Abstract

The primary objective of this study is to consolidate scholarly findings encompassing educational governance and the embedment of Corporate Social Responsibility (CSR) in fortifying Islamic educational institutions. A Systematic Literature Review (SLR) grounded upon the PRISMA 2020 protocol was executed through the Google Scholar database, yielding 10 articles indexed in Scopus Q1 and Q2 that were published between 2022 and 2026 across seven distinct countries. Thematic synthesis, organized around three research questions, produced three principal findings that are interrelated. CSR is empirically demonstrated to substantively reinforce institutional reputation and capacity through systematic program design, robust governance frameworks, and effectively coordinated collaboration among multiple stakeholders. Islamic values and governance frameworks are shown to hold a determinant role in shaping the orientation of CSR implementation, wherein maqashid sharia furnishes a comprehensive normative foundation for contextual decision-making that is oriented toward the broader welfare of society. Islamic educational institutions are observed to be traversing a progressive trajectory of institutional transformation in addressing the Sustainable Development Goals (SDGs) agenda, achieved through the embodiment of tawazun, amanah, and khalifah values across every dimension of governance in a manner that is both synergistic and cohesive. This study puts forward an integrative conceptual framework that bridges stakeholder theory, institutional legitimacy, maqashid sharia, and Education for Sustainable Development (ESD) as cornerstone pillars underpinning adaptive and sustainability driven CSR based governance within Islamic educational institutions.

Keywords: *Educational Governance; Corporate Social Responsibility (CSR); Islamic Educational Institutions.*

Abstrak

Penelitian ini diorientasikan pada upaya mensintesis beragam temuan literatur yang berkaitan dengan governansi pendidikan dan pelibatan Corporate Social Responsibility (CSR) dalam penguatan kelembagaan pendidikan Islam. Metode Systematic Literature Review (SLR) yang

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bertumpu pada protokol PRISMA 2020 dilaksanakan melalui eksplorasi pangkalan data Google Scholar, yang pada akhirnya menghasilkan 10 artikel tercatat dalam indeks Scopus Q1 dan Q2, diterbitkan dalam kurun waktu 2022 sampai dengan 2026, dan bersumber dari tujuh negara yang beragam. Sintesis yang dilaksanakan melalui pendekatan thematic synthesis dan diorganisasikan berdasarkan tiga pertanyaan penelitian menghasilkan tiga temuan utama yang saling berkaitan. CSR terbukti mampu memperkuat reputasi dan kapasitas kelembagaan institusi pendidikan melalui desain program yang sistematis, kerangka governansi yang kokoh, serta kolaborasi multi-pemangku kepentingan yang terkoordinasi secara efektif. Nilai-nilai Islam dan kerangka governansi terbukti memegang peranan determinan dalam membentuk orientasi penerapan CSR, di mana maqashid syariah menyediakan pijakan normatif pengambilan keputusan yang kontekstual dan berorientasi pada kemaslahatan secara komprehensif. Lembaga pendidikan Islam teridentifikasi mengalami transformasi kelembagaan yang progresif dalam merespons agenda Sustainable Development Goals (SDGs) melalui internalisasi nilai tawazun, amanah, dan khalifah ke dalam keseluruhan dimensi tata kelola secara sinergis dan terpadu. Kajian ini menghasilkan kerangka konseptual integratif yang menghubungkan stakeholder theory, institutional legitimacy, maqashid syariah, dan Education for Sustainable Development (ESD) sebagai fondasi governansi pendidikan Islam berbasis CSR yang adaptif dan berorientasi pada keberlanjutan.

Kata kunci : Governansi Pendidikan; Coorporate Social Responsibility (CSR); Kelembagaan Pendidikan Islam.

I. Introduction

Educational governance refers to a set of mechanisms and procedures implemented to regulate, manage and oversee the education system. This concept encompasses policy formulation, the management of institutional structures, and the fulfilment of public accountability (Safitri et al., 2021). In this context, school accountability plays a fundamental role as a pillar of transparency, continuous improvement, and the assurance of equitable educational outcomes, rooted in organisational theory and agency theory (Triwiyanto et al., 2024). Islamic educational governance prioritises the organisation, planning, implementation and supervision of education to achieve comprehensive educational objectives, with a focus on character development (Bahri et al., 2025). In line with this principle, good governance in educational institutions is underpinned by the pillars of accountability and transparency, which require measurable performance standards and the active participation of various stakeholders in the management of the institution (Nurkamiden & Anwar, 2023). One factor that supports governance is the role of CSR (Corporate Social Responsibility) in encouraging the involvement of various parties, including external stakeholders, in supporting the achievement of an educational institution's strategic vision (Sholeh, 2023).

The corporate sector's involvement in educational development efforts has shown a fairly significant growth trajectory over the past two decades. On a global scale, the orientation of Corporate Social Responsibility (CSR) practices has now undergone a fundamental paradigm shift, whereby the approach—which previously relied on philanthropic activities—has gradually moved towards a strategy of sustainable development that is inherently integrated with the organisation's overall governance system (Disemadi & Prananingtyas, 2020). In the field of education, CSR does not merely serve as a source of additional funding, but also acts as a strategic means to strengthen institutional capacity, improve the quality of educational services, and foster social innovation based on community needs and participation (Yayuk Purwati, 2021). This transformation demonstrates that educational governance today is collaborative in nature and involves a wide range of cross-sectoral actors (Mutiani et al., 2022).

The implementation of CSR in the education sector in Indonesia is growing in line with regulatory incentives and demands for corporate social responsibility. However, practices on the ground reveal a disparity between normative policies and their actual implementation (Sri Budi Herawati et al., 2020). CSR programmes are often not aligned with the real needs of educational institutions and have not been developed through participatory planning. This situation indicates a significant gap between the policy-making level and the reality of implementation on the ground (Mansor et al., 2021). This is evident from the diverse range of models for implementing educational CSR, ranging from independent corporate initiatives and financial or material support for educational institutions to collaboration with the government or multilateral organisations (Ramadhani & Rahayu, 2021). Nevertheless, the sustainability and long-term impact of educational CSR programmes remain a challenge, given that many companies still focus their programmes on philanthropic aspects rather than sustainable capacity building (Mariane, 2020). The integration of CSR into the Sustainable Development framework signifies a paradigm shift, whereby CSR programmes are no longer merely a legal obligation or a means of enhancing corporate image, but have become a strategic instrument for achieving national development goals, including equitable access to and improved quality of education.

Effective management of CSR programmes must take into account the principles of sustainability and a focus on long-term impact, and be supported by case studies from regions that have been able to maintain consistent positive outcomes from similar initiatives (Nasfi et al., 2024). A holistic approach and sustainable strategies are recommended to enhance Corporate Social Responsibility practices in support of optimal educational outcomes (Adyati & Ahmad, 2025). In the context of Islamic educational institutions, the urgency of strengthening these institutions as an integral part of social development can no longer be ignored. Islamic educational institutions are considered to play a strategic role in shaping character, instilling moral values, and building the social identity of the community as a whole (Subasman & Nasyiruddin, 2024). Institutional strengthening is not sufficient if it is directed solely at financial support; rather, it needs to be expanded to include the implementation of transparent, accountable and participatory governance. Furthermore, the incorporation of Islamic values into CSR practices helps to reinforce the ethical dimension that forms the foundation for the realisation of sustainable educational development (Setiawan, 2023).

The relationship between educational governance, CSR and Islamic educational institutions has been examined in a number of previous studies, although the scope and approach of these studies remain fragmented. According to the findings of Lismaiyar et al. (2025). CSR initiatives, implemented through scholarship programmes, mentoring, work placements and the provision of educational facilities, are considered capable of improving the quality of learning whilst broadening access to education. The sustainability of these programmes, as identified in the study in question, is largely determined by the consistency of the company's long-term commitment and its integration with the career opportunities available upon completion of the educational process (Lismaiyar et al., 2025). The findings of Basri et al. (2025) indicate that educational funding sourced from CSR programmes requires strong alignment between companies, educational institutions and local governments. This alignment positions a collaborative governance approach as a determining factor in efforts to optimise the contribution of CSR to the sustainability of education provision (Basri et al., 2025). The study by Sinulingga et al. (2024) highlights that the implementation of Environmental, Social and Governance (ESG) values within the context of Islamic education still faces structural barriers, namely limited available resources and a lack of understanding of these concepts amongst teaching staff. In addition to structural barriers, cultural obstacles were also identified, in the form of resistance to change amongst stakeholders. Based on these findings, it was concluded that strengthening governance is insufficient if it is directed solely at structural aspects; rather, it needs to be expanded to encompass the cultural dimension comprehensively (Sinulingga et al., 2024).

Munawir et al. (2025) emphasise that education policies capable of adapting to and responding to the dynamics of changing times are a key factor in fostering the growth and development of professionalism amongst teaching staff in the Society 5.0 era. The integration of policy orientation, the optimisation of technology use, and the strengthening of human resource capacity are regarded as the main pillars underpinning the realisation of effective and sustainable educational governance (Munawir et al., 2025). Rizal et al. (2025) note that studies relating to Islamic education to date remain concentrated on conceptual and theoretical approaches, whilst empirical research specifically examining governance practices and patterns of collaboration amongst the various actors involved remains very rare. This situation indicates a significant gap in academic understanding regarding the in-depth dynamics of CSR implementation within the context of Islamic educational institutions (Muhammad Rizal et al., 2025).

A review of the available literature indicates the existence of a number of fairly substantial research gaps. Firstly, no study has yet undertaken a comprehensive systematic synthesis of findings across studies concerning the relationship between educational governance and CSR within the context of Islamic educational institutions. Secondly, the majority of existing studies remain partial in nature, both in terms of geographical scope and the focus of the issues examined, making it difficult to draw adequate generalisations. Thirdly, the patterns of interrelationship between the principles of good governance, network governance, and CSR practices in efforts to empower Islamic educational institutions have never been examined in an integrated manner within a comprehensive and unified analytical framework. Taken together, these gaps underscore the urgency of conducting a systematic literature review, with a view to producing a more comprehensive, empirically grounded overview that can serve as a sound basis for policy formulation and the strengthening of institutional practices.

Building on the research gaps that have been identified, this study is structured around three key research questions: (1) How does the literature review depict the relationship between CSR and the enhancement of the reputation and performance of educational institutions?; (2) How do Islamic values and governance frameworks shape the orientation of CSR implementation within educational institutions in Muslim-majority countries?; and (3) How do patterns of institutional transformation in Islamic education respond to the demands of sustainability and the SDGs agenda through CSR and governance approaches? In order to address the three research questions formulated, the Systematic Literature Review (SLR) method was selected and implemented in this study, in accordance with the PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol. From an operational perspective, this study aims to: (1) map the relationship between CSR and the enhancement of reputation and performance in educational institutions based on a synthesis of empirical findings available in the literature; (2) analyse how Islamic values and governance frameworks shape patterns of CSR implementation in educational institutions in Muslim countries; and (3) to identify trends in the institutional transformation of Islamic education in response to sustainability demands and the SDGs agenda through a CSR and governance approach, whilst formulating theoretical and practical implications for the development of policies aimed at the sustainable empowerment of Islamic educational institutions. It is hoped that the findings of this synthesis will yield an integrative conceptual framework that contributes to the development of value-based research on Islamic educational governance, whilst providing a foundation for stakeholders to design more integrated policies with long-term impact.

II. Research Method

The methodological design employed in this study is based on the Systematic Literature Review (SLR) method, which enables a series of stages—namely the identification, screening and integration of relevant studies—to be carried out in a structured and accountable manner. The choice of the SLR approach was based on its capacity to comprehensively map developments in the literature, identify patterns of findings across studies, and produce conclusions grounded in more robust empirical evidence than conventional narrative literature reviews (Kraus et al., 2024). The application of the SLR in this study was conducted in accordance with the 2020 PRISMA (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) protocol, which is an update of the previous guidelines and has been extensively used in various systematic reviews within the social sciences and education (Page et al., 2021). The PRISMA protocol outlines four key stages that must be followed sequentially, comprising the identification stage, the screening stage, the eligibility assessment stage, and the inclusion stage.

Data Sources and Search Strategy The literature search was conducted in a structured manner using the following databases to ensure broad coverage and the quality of the journals retrieved Google Scholar, Scopus, Emerald Insight, Frontiers, Wiley Online Library, Regional/Specialised Indonesian Database: Garuda

The search process was carried out using a combination of keywords constructed on the basis of the three research questions that had been formulated. The main keywords utilised in the search included: "educational governance", "good governance", "corporate social responsibility", "CSR", "Islamic education", "Islamic educational institutions", "madrasah", "pesantren", "institutional empowerment", "sustainability", and "Sustainable Development Goals". The initial search for articles was carried out using the Google Scholar platform as the primary database.

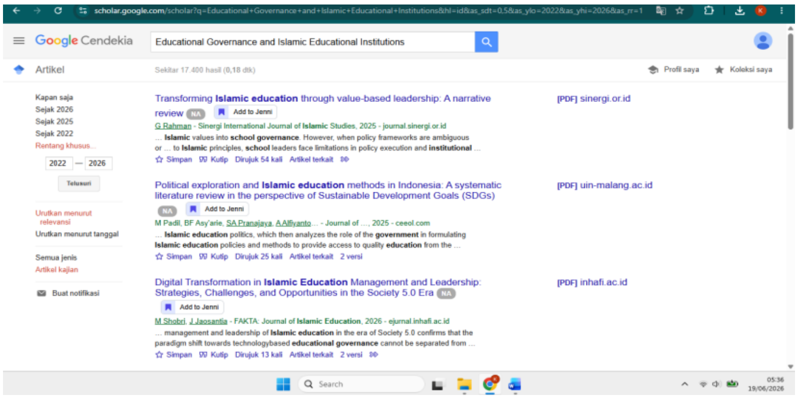

Figure 1. Searching for Articles Using a Combination of Keywords

The articles identified were subsequently verified for their indexing status using the Scimago Journal Rank (SJR). Only articles listed as indexed in Scopus Q1 and Q2 were then included in the synthesis process. These keyword combinations were linked using the Boolean operators AND and OR to both broaden and refine the scope of the search results so that they aligned with the established focus of the study (Paul et al., 2021). The results of the indexing verification carried out using the Scimago Journal Rank (SJR) are presented as follows:

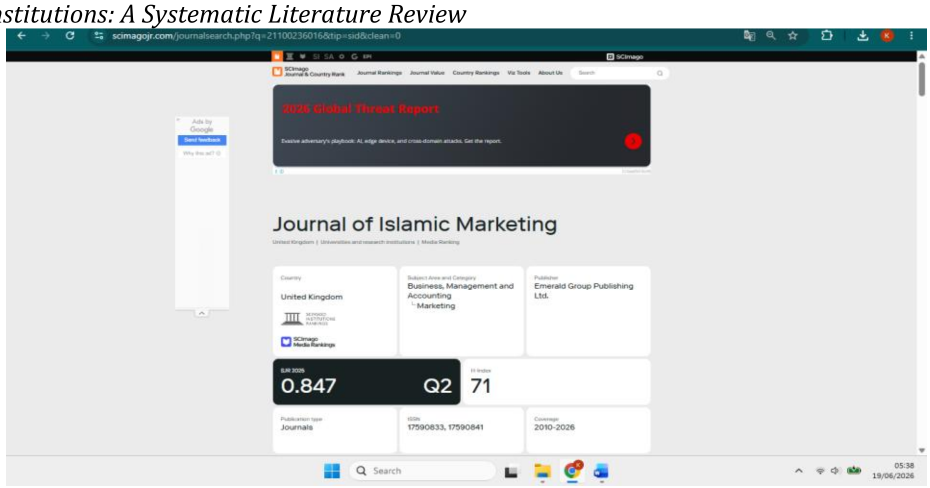

Figure 2. Verification of Journal Indexing via Scimago Journal Rank (SJR)

The screening of the collected articles was carried out based on a set of inclusion and exclusion criteria that had been explicitly formulated prior to the literature search stage. The formulation of these criteria aims to ensure that only articles that genuinely meet the standards of relevance, possess measurable quality, and are methodologically sound are ultimately included in the synthesis process (Kraus et al., 2022). The details of these criteria are set out in full in the table below:

Table 1. Inclusion and Exclusion Criteria

Aspect	Inclusion Criteria	Exclusion Criteria
Topics	Articles discussing Corporate Social Responsibility (CSR), educational governance, Islamic educational institutions, and/or the sustainability of educational institutions	Articles unrelated to CSR, governance, or Islamic education
Document Type	Empirical research articles and review articles that have undergone a peer-review process	Books, book chapters, conference proceedings, theses, dissertations, and editorials
Publication Year	2022–2025	Articles published before 2022
Language	English	Articles published in languages other than English
Indexation	Articles indexed in Scopus (Q1–Q2)	Articles not indexed in the specified database(s)

The selection of articles was carried out through a four-stage process following the PRISMA flowchart. Articles deemed to meet all eligibility criteria were subsequently included in the review and analysed in greater depth using a literature synthesis matrix as an analytical tool, in order to answer the three research questions formulated earlier (Kraus et al., 2022). The results of the article selection process, based on the PRISMA flowchart, are presented visually in the diagram shown below.

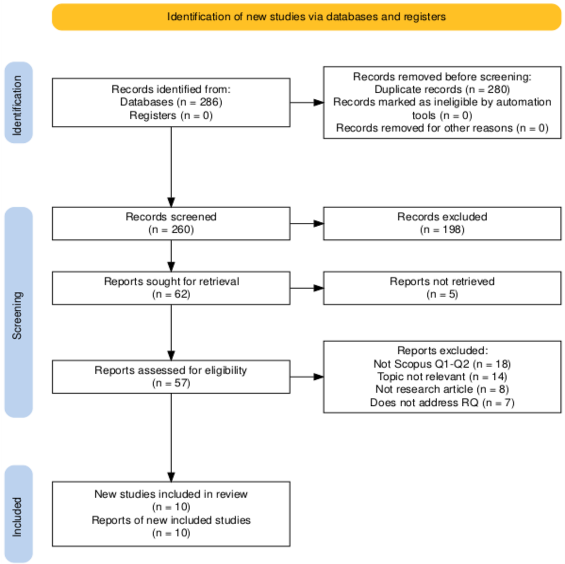

Figure 3. Flowchart for Article Selection Based on PRISMA 2020

Through this search process, a total of 286 articles were identified. Subsequently, following a check for duplicate articles, 26 articles were eliminated, leaving 260 articles to proceed to the screening stage. The screening results indicated that 198 articles were deemed to lack sufficient relevance to the research focus, as they failed to address the relationship between educational governance, CSR, the empowerment of Islamic educational institutions, or sustainability issues. Consequently, 62 articles were deemed to meet the criteria for further examination in the next stage. The next stage involved full-text retrieval and examination of the manuscripts. Of the total 62 articles retrieved, full-text versions of five articles could not be obtained; consequently, these articles could not proceed to the eligibility assessment stage. On this basis, 57 articles were successfully compiled and analysed in greater depth during the eligibility stage.

The results of this screening indicated that a number of articles needed to be excluded on the basis of various considerations: 18 articles were excluded because they were not indexed in either Scopus Q1 or Q2 journals; 14 articles were set aside as they lacked sufficient relevance to the research questions posed; 8 articles were excluded as they could not be categorised as either research articles or review articles; and 7 articles were discarded after a full review of the manuscripts revealed that the articles in question did not specifically address the research questions that had been formulated (does not address research questions). A total of 47 articles were eliminated at this stage, leaving 10 articles that were deemed to meet all the required inclusion criteria. Data synthesis was subsequently carried out using a thematic synthesis approach comprising three key stages: (1) coding the findings from each article (line-by-line coding); (2) developing descriptive themes; and (3) formulating analytical themes capable of addressing the research questions in an integrated and comprehensive manner (Lee et al., 2024). The selection of this approach was based on its capacity not only to summarise the findings of the literature but also to open up opportunities for the generation of deeper and more original conceptual interpretations of the entire body of literature under study.

III. Result and Discussion

A. Characteristics of the Articles Analysed

Table 2. Characteristics of the Articles Analysed

No.	Authors	Title	Journal	Journal Rank	Country	Method	Summary of Findings	Research Question
1.	Taamneh et al. (2022)	*The Impact of Corporate Social Responsibility on the Reputation of Universities within Developing Countries: Evidence from Jordan*	*Journal of Public Affairs*	Q1	Jordan	Quantitative Survey	Ethical, philanthropic, and legal CSR positively enhance university reputation.	RQ1
2.	Sana Tariq et al. (2022)	*Perceived Corporate Social Responsibility and Pro-Environmental Behaviour: Insights from Business Schools of Peshawar, Pakistan*	*Frontiers in Psychology*	Q1	Pakistan	Multiple Case Study	Religious values and CSR encourage pro-environmental behavior.	RQ2
3.	Jejen Hendar (2023)	*Maqashid Sharia As The Basis For Decision Making Of Corporate Social Responsibility Based On A Prophetic Legal Paradigm*	*Prophetic Law Review*	Q1	Indonesia	Library Research	Maqashid al-Sharia serves as the foundation for implementing CSR based on prophetic values.	RQ2
4.	Andrew Ebekozien et al. (2023)	*Expanded Corporate Social Responsibility Framework: Companies' Role in Improving Higher Education Institutions Infrastructure to Sustainable Development Goal 4*	*Journal of Facilities Management*	Q2	Nigeria	Qualitative	The CSR framework strengthens higher education infrastructure to support SDG 4.	RQ1
5.	Sarah Yaseen Al Sakkaf et al. (2023)	*Corporate Social Responsibility towards Education and Corporation Performance in the UAE: The Mediating Role of*	*Social Responsibility Journal*	Q1	United Arab Emirates (UAE)	Quantitative	Educational CSR enhances organizational reputation and corporate performance.	RQ1

No.	Authors	Title	Journal	Journal Rank	Country	Method	Summary of Findings	Research Question
		Corporation Reputation						
6.	Sumi et al. (2024)	*Islamic Teachings and Environmental Corporate Social Responsibility in Bangladesh: A Mixed-Methods Research Approach*	*Journal of Islamic Marketing*	Q2	Bangladesh	Mixed Methods	Islamic ethics positively influence environmental CSR practices.	RQ2
7.	Huriye Yeröz et al. (2024)	*Governing at a Distance to Change Corporate Social Responsibility Discourse: Navigating through Institutions and Actors*	*Business Administration and Business Economics – Economic History*	Q1	Türkiye	Genealogical Analysis	Governance and institutional actors shape the evolution of CSR discourse.	RQ2
8.	Sudirman et al. (2025)	*The Transformation of State Islamic Higher Education Institutions into World-Class University: From Globalisation to Institutional Values*	*Social Sciences & Humanities Open*	Q1	Indonesia	Qualitative	The *Ulul Albab* values support the transformation of Islamic higher education institutions toward becoming world-class universities.	RQ3
9.	Abd. Aziz Rekan & Mohd Istajib Mokhtar (2025)	*The Development of Eco-Tahfiz in Malaysia: Bridging Islamic Education and Environmental Sustainability*	*Journal of Islamic Studies*	Q1	Malaysia	Qualitative	Eco-Tahfiz integrates Islamic education with environmental sustainability, supported by institutional commitment, curriculum, and Islamic values.	RQ3
10.	Ferdinan et al. (2026)	*Eco Islamic Education and Its Contribution to Sustainable Development Goals in Muhammadiyah Boarding Schools of South Sulawesi*	*Discover Sustainability*	Q1	Indonesia	Mixed Methods	Eco-Islamic education contributes to the achievement of the Sustainable Development Goals (SDGs).	RQ3

From the table, it can be seen that the predominant proportion of Q1 articles indicates that this review is based on a body of literature of high methodological quality and significant academic impact. When examined in terms of geographical coverage, the articles used as research material originate from eight diverse countries, including Indonesia (3 articles), Bangladesh (1 article), Jordan (1 article), Turkey (1 article), Pakistan (1 article), Nigeria (1 article), the United Arab Emirates (1 article), and Malaysia (1 article). The predominance of Asian contexts and countries with Muslim-majority populations reflects the alignment of this study with the themes of Islamic education and the implementation of CSR grounded in Islamic values. In particular, the three articles set in the Indonesian context namely those by Jejen Hendar (2023), Sudirman et al. (2025), and Ferdinan et al. (2026) further reinforce the relevance of this study to the reality of Islamic education provision in Indonesia.

When analysed in terms of the distribution of research questions, three articles (30 per cent) were found to be relevant to RQ1, which focuses on the relationship between CSR and improvements in the reputation and performance capacity of educational institutions, namely Taamneh et al. (2022), Al Sakkaf et al. (2023), and Ebekozien et al. (2023). A total of 4 articles (40%) were found to be relevant to RQ2, which centres on the contribution of Islamic values and governance frameworks in determining the orientation of CSR implementation, namely Sumi et al. (2024), Jejen Hendar (2023), Yeröz et al. (2024), and Sana Tariq et al. (2022). Meanwhile, three articles (30 per cent) were identified as relating to RQ3, which focuses on patterns of institutional change in Islamic education in response to sustainability demands and the SDGs agenda, namely Sudirman et al. (2025), Ferdinan et al. (2026), and Rekan & Mokhtar (2025). This distribution indicates that RQ2 received the greatest share of attention in the reviewed literature, reflecting that the theme of Islamic values in the implementation of CSR is the topic showing the most dynamic development within the body of contemporary literature.

B. Literature Synthesis Matrix

A literature synthesis was conducted on 10 articles that had been deemed to meet the inclusion criteria, with the grouping based on the three research questions formulated previously. The synthesis process was carried out using a thematic synthesis approach, which enabled the systematic and integrative identification of patterns, trends and research gaps. The complete results of the synthesis are presented in full in the following tables:

Table 3. The Relationship between CSR and the Strengthening and Performance of Educational Institution

No.	Author (Year)	Journal (Q)	Country	Method	Key Findings	Implications for RQ1
1.	Taamneh et al. (2022)	*Journal of Public Affairs* (Q1)	Jordan	Quantitative Survey	Ethical, philanthropic, and legal CSR significantly enhances the reputation of universities in developing countries. A strong institutional reputation is positively associated with greater public trust and institutional competitiveness.	Multidimensional CSR is empirically proven to strengthen the reputation of higher education institutions.

No.	Author (Year)	Journal (Q)	Country	Method	Key Findings	Implications for RQ1
2.	Al Sakkaf et al. (2023)	*Social Responsibility Journal* (Q1)	United Arab Emirates (UAE)	Quantitative	Educational CSR enhances corporate reputation, which subsequently contributes to improved organizational performance. Corporate reputation serves as a mediating variable between CSR and organizational performance.	Institutional reputation is confirmed as a key mediating variable linking CSR investment to institutional performance.
3.	Ebekozien et al. (2023)	*Journal of Facilities Management* (Q2)	Nigeria	Qualitative	The Expanded Corporate Social Responsibility (ECSR) framework, consisting of six key dimensions (institutionalization, awareness, incentives, action plans, legal framework, and stakeholder participation), effectively strengthens higher education infrastructure and supports the achievement of Sustainable Development Goal (SDG) 4.	The ECSR framework provides empirical evidence that an expanded CSR approach makes a significant contribution to strengthening the capacity and infrastructure of educational institutions.

Three articles identified as relevant to RQ1 consistently indicate that CSR makes a tangible contribution to strengthening the reputation and performance of educational institutions. Through a quantitative survey conducted in Jordan, Taamneh et al. (2022) empirically demonstrated that the ethical, philanthropic and legal dimensions of CSR simultaneously contribute to enhancing the reputation of universities in developing countries. Further evidence supporting these findings is provided by Al Sakkaf et al. (2023), who revealed that corporate reputation acts as a mediating variable linking the allocation of CSR investment in the education sector to improvements in organisational performance within the context of the United Arab Emirates. Ebekozien et al. (2023) offer a different perspective through the development of the Expanded CSR (ECSR) framework, which demonstrates that expanding the role of CSR through six key variables—namely institutionalisation, awareness, incentives, national action plans, legal frameworks and stakeholder participation—is deemed capable of strengthening the infrastructure of higher education institutions whilst supporting the achievement of SDG 4 in Nigeria. Overall, these three articles emphasise that the effectiveness of CSR in strengthening educational institutions is not determined solely by the amount of investment allocated, but is also significantly influenced by programme design, the applicable regulatory framework, and the active involvement of stakeholders.

Table 4. Islamic Values and the Governance Framework Shaping the Implementation of CSR

No.	Author (Year)	Journal (Q)	Country	Method	Key Findings	Implications for RQ2
1.	Sumi et al. (2024)	*Journal of Islamic Marketing* (Q2)	Bangladesh	Mixed Methods	Islamic ethics has a positive and significant influence on environmental CSR. Islamic values such as honesty, justice, and social responsibility promote more holistic and sustainability-oriented CSR practices.	Islamic values are empirically demonstrated to shape the orientation and implementation of CSR in Muslim-majority contexts.
2.	Jejen Hendar (2023)	*Prophetic Law Review* (Q1)	Indonesia	Library Research	*Maqashid al-Sharia* serves as the foundation for implementing CSR based on prophetic values through three principles: humanization (*amar ma'ruf*), liberation (*nahy munkar*), and transcendence (*tu'minuna billah*), applied across three levels: *dharuriyyat*, *hajiyyat*, and *tahsiniyyat*.	*Maqashid al-Sharia* provides a comprehensive Islamic normative framework for CSR decision-making in Sharia-based organizations.
3.	Yeröz et al. (2024)	*Strategic Change* (Q1)	Türkiye	Foucauldian Genealogical Analysis	CSR discourse is shaped by political contexts and power relations. The concept of governmentality explains how CSR evolves through institutions and social actors. In Türkiye, CSR development has been influenced by the "Americanization" process through institutions such as Harvard Business School and the Ford Foundation.	Governance frameworks and institutional dynamics have historically shaped and directed the evolution of CSR discourse across different national contexts.
4.	Sana Tariq et al. (2022)	*Frontiers in Psychology* (Q1)	Pakistan	Multiple Case Study	Religious values and CSR perceptions jointly encourage pro-environmental behavior among members of the academic community. Religiosity moderates the relationship between CSR and responsible environmental behavior.	Religious values strengthen the effectiveness of CSR in promoting pro-environmental behavior within educational institutions in Muslim-majority countries.

Four articles identified as relevant to RQ2 indicate that Islamic values and governance frameworks play a decisive role in shaping the orientation and implementation of CSR. The study by Sumi et al. (2024), which employed a mixed-methods design and was conducted in Bangladesh, successfully demonstrated empirically that Islamic ethics have a positive and significant impact on environmental CSR behaviour, where principles such as honesty, justice and social responsibility have been shown to drive the realisation of more comprehensive CSR practices grounded in long-term sustainability. A more in-depth normative foundation is presented by Jejen Hendar (2023), who asserts that the maqashid al-sharia provide a comprehensive framework for CSR decision-making through three prophetic principles—humanisation, liberation and transcendence—

which are operationalised across three levels of need: dharuriyyat, hajiyyat and tahsiniyyat. Yeröz et al. (2024) broadened the analytical perspective by applying a Foucauldian genealogical approach, revealing that the CSR discourse does not develop in an isolated space, but is shaped by political contexts, power relations, and complex institutional networks The RQ2 synthesis was further supplemented by Sana Tariq et al. (2022), who empirically demonstrated that religious values moderate the relationship between perceptions of CSR and pro-environmental behaviour amongst the academic community at educational institutions in Pakistan. Collectively, these four articles indicate that Islamic values do not merely serve as a normative ethical foundation, but are variables that have been empirically shown to shape the orientation, design and effectiveness of CSR implementation within the context of Islamic educational institutions.

Table 5. Institutional Transformation of Islamic Education: Sustainability and the SDGs

No.	Author (Year)	Journal (Q)	Country	Method	Key Findings	Implications for RQ3
1	Sudirman et al. (2025)	*Social Sciences & Humanities Open* (Q1)	Indonesia	Qualitative	The transformation of State Islamic Higher Education Institutions (PTKI) into State Universities with Legal Entity Status (PTNBH) is necessary to achieve World-Class University (WCU) status. The institutional values of *Ulul Albab*—spirituality, morality, intellectualism, and professionalism—effectively mitigate the negative impacts of the commercialization of education. CSR and philanthropy are utilized as alternative non-state funding mechanisms.	Islamic institutional values are proven to be strategic instruments for transforming Islamic higher education institutions toward global standards.

No.	Author (Year)	Journal (Q)	Country	Method	Key Findings	Implications for RQ3
2	Ferdinan et al. (2026)	*Discover Sustainability* (Q1)	Indonesia	Mixed Methods	Significant differences were found in the implementation of Eco-Islamic Education across Islamic boarding schools (*pesantren*) ($p < 0.01$, $\eta^2 = 0.79$). Islamic values such as *tawazun* (balance), *amanah* (trustworthiness), and *khalifah* (stewardship) can be operationalized through the Eco-Islamic Education Assessment Framework (EIEAF). *Pesantren* contribute to the achievement of SDGs 4, 13, and 17.	*Pesantren* are demonstrated to be active contributors to the Sustainable Development Goals (SDGs) through the integration of Islamic values into curricula and sustainability-oriented institutional governance.
3	Rekan & Mokhtar (2025)	*Journal of Islamic Studies* (Q1)	Malaysia	Qualitative	The Eco-Tahfiz model integrates Islamic education with environmental sustainability. Its successful implementation is supported by institutional leadership, an Islamic values-based curriculum, and strong community partnerships.	The Eco-Tahfiz model offers an integrative framework that combines Islamic education, institutional governance, and environmental sustainability, providing a replicable model for other educational institutions.

Three articles identified as relevant to RQ3 provide a comprehensive overview of the patterns of institutional transformation in Islamic education in response to sustainability demands and the SDGs agenda. Sudirman et al. (2025) reveal that the transformation of Islamic higher education institutions (PTKI) towards the status of legally incorporated universities is a strategic prerequisite for achieving 'World Class University' status; however, this transformation must be balanced by the internalisation of the Ulul Albab institutional values—encompassing the dimensions of spirituality, morality, intellectuality and professionalism—in order to mitigate the risk of the potential commercialisation of education. Ferdinan et al. (2026) present fairly convincing empirical evidence, revealing that Muhammadiyah Islamic boarding schools in South Sulawesi have successfully embodied Islamic values such as tawazun, amanah, and khalifah into the delivery of sustainability-oriented education through the Eco-Islamic Education Assessment Framework (EIEAF), with a significant degree of variation in implementation between institutions ($p<0.01$, $\eta^2=0.79$). This picture is further enriched by Rekan & Mokhtar (2025), who reveal that the Eco-Tahfiz model in Malaysia has successfully integrated Islamic education with environmental sustainability through a synergy between strong institutional leadership, a curriculum grounded in Islamic values, and sustainable community partnerships. Overall, these three articles indicate that the success of institutional reform in Islamic education does not depend solely on the adoption of global standards, but rather on the ability of institutions to make Islamic values the foundation of a governance system that is flexible, participatory and consistently oriented towards long-term sustainability.

C. The Role of CSR in Strengthening the Reputation and Institutional Capacity of Educational Institutions

A review of three articles relevant to RQ1 indicates that CSR makes a significant and measurable contribution to strengthening the reputation and institutional capacity of educational institutions. These findings are consistent with the stakeholder theory proposed by Freeman, which asserts that the scope of an organisation's responsibilities is not limited solely to shareholders, but extends to encompass all stakeholders and those affected by the organisation's activities, including communities, the government and educational institutions (Awa et al., 2024). In this context, CSR is not understood merely as a normative obligation, but is positioned as a strategic instrument that directly contributes to the development of legitimacy and the strengthening of institutional capacity (Tziner & Persoff, 2024).

Taamneh et al. (2022) empirically demonstrated, through a quantitative survey conducted in Jordan, that the ethical, philanthropic and legal dimensions of CSR simultaneously contribute to enhancing a university's reputation in developing countries. A strong reputation, in turn, is positively correlated with public trust, the attractiveness to prospective students, and the long-term sustainability of the institution. These findings reinforce the theoretical basis of the institutional legitimacy theory developed by Dowling and Pfeffer, which states that organisations that actively respond to social expectations through CSR practices tend to gain stronger legitimacy from their external environment (Hermawan et al., 2023). This is relevant to the context of Islamic educational institutions, which frequently face challenges to their legitimacy amidst increasingly fierce global competition.

Al Sakkaf et al. (2023) broadened the analytical perspective by identifying corporate reputation as a mediating variable between CSR investment in education and improved organisational performance in the context of the United Arab Emirates. Their findings indicate that the impact of CSR on performance is not direct but i This mediation mechanism can be explained through the signalling theory framework, which states that CSR activities serve as signals to external stakeholders regarding an organisation's commitments, values and capabilities. Educational institutions that consistently allocate resources to CSR programmes are seen as sending positive signals to prospective students, industry partners and policymakers regarding the quality and integrity of the institution (Sakina & Darmawan, 2024).

A more operational perspective is put forward by Ebekozien et al. (2023) through the development of the Expanded CSR (ECSR) framework, which encompasses six key variables: the institutionalisation of ECSR, awareness-raising, the provision of incentives, national and regional action plans, the legal framework, and active stakeholder participation. This framework has been shown to have the capacity to strengthen the physical infrastructure of higher education institutions in Nigeria whilst supporting the achievement of SDG 4, which focuses on the realisation of quality education s mediated by public perceptions of the reputation of the institution in question. These findings confirm that the effectiveness of CSR in strengthening the institutional capacity of the education sector is largely determined by systematic policy design, a robust regulatory framework, and well-coordinated multi-stakeholder engagement. This argument is consistent with the concept of collaborative governance pioneered by Ansell and Gash, which emphasises the crucial importance of cross-sectoral synergy in the optimal and sustainable management of public resources (Kelvin et al., 2022).

The third finding of the article is supported by a number of relevant previous studies. Lismaiyar et al. (2025) identified that the implementation of CSR through scholarship programmes, mentoring, work placements, and the provision of educational facilities has proven capable of enhancing the quality of learning whilst expanding access to education, although its sustainability is heavily dependent on the consistency of the company's long-term commitment and its integration with post-education career opportunities. Basri et al. (2025) indicated that education funding sourced from CSR programmes requires strong alignment between companies, educational institutions and local governments; consequently, a collaborative governance approach is considered a determining factor in optimising the contribution of CSR to the sustainability of education provision. Both findings consistently confirm that the success of CSR in strengthening educational institutions cannot be achieved in isolation by a single actor, but rather requires a collaborative ecosystem involving companies, educational institutions, the government and the community in a synergistic and integrated manner.

An important dimension was added by Sinulingga et al. (2024) through their identification that the application of Environmental, Social, and Governance (ESG) values within the sphere of Islamic education still faces structural barriers, in the form of limited available resources and a still low level of understanding amongst teaching staff, as well as cultural barriers in the form of resistance to change amongst stakeholders. These findings suggest that strengthening CSR-based educational governance is insufficient if it is directed solely at structural and procedural aspects; rather, it needs to be expanded to encompass cultural dimensions and the values that are deeply rooted within the institution. This perspective aligns with the theory of institutional isomorphism proposed by DiMaggio and Powell, which explains that institutional change is not driven solely by regulatory pressure (coercive isomorphism), but also by professional norms (normative isomorphism) and a tendency to imitate models deemed successful (mimetic isomorphism) (Dau et al., 2022).

Munawir et al. (2025) emphasise that education policies capable of adapting to and responding to changing times serve as a determining factor in fostering the professionalism of teaching staff in the Society 5.0 era, where the integration of policy orientation, technological optimisation, and human resource capacity building is regarded as the main pillars supporting the realisation of effective and efficient educational governance. This research landscape is further elaborated upon by Rizal et al. (2025), who identify that studies on Islamic education still tend to be dominated by conceptual approaches, whilst empirical research specifically examining governance practices and patterns of collaboration among actors in the implementation of CSR remains very scarce. This gap reinforces the urgency of conducting a systematic review, such as that carried out in this study, in order to produce a more comprehensive synthesis grounded in sufficient empirical evidence.

D. The Integration of Islamic Values and Governance in the Implementation of CSR

A synthesis of the four articles identified as relevant to RQ2 indicates that Islamic values and governance frameworks play a decisive role in shaping the orientation, design and effectiveness of CSR implementation within the context of educational institutions in Muslim countries. These findings broaden the scope of conventional CSR research, which has hitherto tended to be dominated by Western approaches that are secular in nature and market-oriented. Within the theoretical framework of Islamic social finance, social responsibility is understood as an inherent obligation rooted in the values of tawhid, justice and the public good, rather than merely as a reputational strategy or a response to regulatory pressure. This perspective provides a distinctive normative dimension to efforts to understand the implementation of CSR within Islamic educational institutions (Hanic & Smolo, 2023).

An empirical study by Sumi et al. (2024), conducted in Bangladesh using a mixed-methods approach, revealed that Islamic ethics were found to contribute positively and significantly to environmental CSR behaviour. Islamic principles such as honesty (amanah), justice (adl) and social responsibility (mas'uliyyah) are seen as capable of fostering more holistic CSR practices, rooted in the principle of sustainability, and going beyond the mere fulfilment of regulatory obligations. These findings align with the theory of Islamic business ethics, which asserts that Islamic business ethics does not treat the economic, social and spiritual dimensions as separate entities, but rather integrates all three within a cohesive and comprehensive framework of values. (Hollstein & Rosa, 2023). The implication for Islamic educational institutions is that CSR programmes designed on the basis of Islamic values tend to produce more sustainable impacts than CSR programmes oriented solely towards the fulfilment of legal obligations.

A more in-depth normative foundation is provided by Jejen Hendar (2023) through the argument that the maqashid al-shari'ah provide a structured and comprehensive framework for CSR decision-making. Through three principles derived from the prophetic tradition—namely humanisation (amar ma'ruf), liberation (nahy munkar), and transcendence (tu'minuna billah), the implementation of CSR is realised across three hierarchies of human needs: dharuriyyat (primary needs), hajiyyat (secondary needs), and tahsiniyyat (tertiary needs). This maqashid al-sharia framework allows companies founded on sharia principles to formulate CSR programmes that are not merely aimed at fulfilling obligations to the state and society, but also accommodate transcendental obligations to Allah as the Creator. This perspective aligns with the 'triple bottom line' concept formulated by Elkington, whereby sustainability encompasses not only economic, social and environmental dimensions, but also extends to the spiritual dimension, which serves as the ethical foundation for all institutional management practices (Zulfiani et al., 2024). In the context of Islamic educational institutions, the maqashid al-sharia framework is considered capable of providing highly relevant operational guidance for institutions in designing CSR programmes that are aligned with the Islamic mission and values that constitute the institutional identity of the institution in question.

Yeröz et al. (2024) significantly broadened the analytical perspective by applying a Foucauldian genealogical approach, revealing that the CSR discourse does not develop in isolation, but is shaped by political contexts, power relations and complex institutional networks. The study examined the evolution of the CSR discourse in Turkey from the 1940s to the 2000s and found that the post-World War II process of 'Americanisation'—mediated by institutions such as the Harvard Business School and the Ford Foundation—played a decisive role in shaping the perspectives of academics and practitioners on CSR. The concept of 'governing at a distance' is subsequently utilised to explain that governance mechanisms are not always direct and coercive, but rather operate through networks of institutions, academic texts, and intellectual actors who act as intermediaries in the process of disseminating specific CSR norms and practices (Awa et al., 2024). These findings have significant implications for understanding CSR governance within the context of Islamic educational institutions, particularly in terms of challenging the assumption of the universality of CSR models derived from Western traditions, whilst recognising the urgency of developing a contextual CSR framework grounded in local values and responsive to the surrounding socio-political dynamics.

The synthesis of RQ2 was further supplemented by Sana Tariq et al. (2022) through evidence based on a multi-case study in Pakistan, which revealed that religious values empirically moderate the relationship between perceptions of CSR and pro-environmental behaviour amongst the academic community of educational institutions. Individuals with a higher degree of religiosity tend to internalise CSR values more deeply and put them into practice through more consistent responsible behaviour in their daily lives. The findings of this study can be traced through the Theory of Planned Behaviour framework introduced by Ajzen, which asserts that individual behaviour is not entirely influenced by attitudes and subjective norms alone, but is also determined by perceptions of behavioural control—which, from an Islamic perspective, stem from religious beliefs firmly rooted in the hearts of each individual (Savari et al., 2023). The theoretical implication that can be drawn from these findings is that CSR strategies designed for Islamic educational institutions need to take the dimension of religiosity into account as a variable that moderates the effectiveness of programmes; thus, the programme design developed must not be merely structural in nature, but must also address the spiritual dimension and the values upheld by the academic community.

A number of relevant previous studies further reinforce the argument that the integration of Islamic values into the implementation of CSR is not merely a normative discourse, but rather an urgent empirical need that must be met. Sinulingga et al. (2024) identified that the implementation of Environmental, Social, and Governance (ESG) values within the sphere of Islamic education still faces structural barriers, such as limited available resources and a still-low level of understanding amongst teaching staff, as well as cultural barriers in the form of resistance to change amongst stakeholders. These barriers indicate that strengthening CSR-based governance in Islamic educational institutions requires an approach that is not sufficient if it is merely top-down through policies and regulations; rather, it must also be directed from the bottom-up through the strengthening of values literacy and the enhancement of human resource capacity at the institutional level. Munawir et al. (2025) add that adaptive and responsive education policies in line with the developments of the Society 5.0 era are an important prerequisite for realising effective educational governance, in which the alignment between technology, policy and Islamic values is regarded as the foundation for sustainable institutional transformation. This research map was subsequently supplemented by Rizal et al. (2025), who identified that empirical studies on governance practices and patterns of collaboration between actors in the implementation of CSR within the context of Islamic education remain extremely scarce; consequently, there is a significant gap that needs to be filled by systematic research capable of producing a more comprehensive, evidence-based synthesis that can be more widely generalised.

E. Trends in the Institutional Transformation of Islamic Education towards Sustainability and the SDGs

A synthesis of the three articles identified as relevant to RQ3 indicates that Islamic educational institutions are undergoing significant institutional transformation in response to global sustainability demands and the Sustainable Development Goals (SDGs) agenda. This transformation is not taking place uniformly, but manifests in various forms and at differing levels of maturity, depending on institutional capacity, the quality of leadership, and the strength of the internalisation of Islamic values within the relevant institutional governance. Theoretically, this transformation can be examined through the Education for Sustainable Development (ESD) framework developed by UNESCO, which emphasises that sustainability-oriented education is not merely tasked with transmitting knowledge, but also with shaping the values, attitudes and competencies that enable both individuals and institutions to contribute actively to sustainable development (Parry & Metzger, 2023). Within the context of Islamic educational institutions, this ESD framework is seen as intersecting with the Islamic scholarly tradition, which is rich in the values of khilafah, amanah and tawazun as an ethical foundation for the realisation of meaningful institutional transformation.

A qualitative study conducted at Maulana Malik Ibrahim State Islamic University, Malang, by Sudirman et al. (2025) found that the transition of Islamic Higher Education Institutions (PTKI) to State Universities with Legal Entity Status (PTNBH) is a strategic requirement for achieving World Class University (WCU) status. PTNBH status is considered to provide greater flexibility in financial management, human resource recruitment, and curriculum development, all of which are necessary to face competition at a global level. However, this greater flexibility also carries the potential risk of the commercialisation of education, which could shift the institution's primary mission away from the development of knowledge and character building towards a purely profit-oriented focus. Ulul Albab's institutional values—which encompass spirituality, morality, intellectualism and professionalism—have proven effective as a mechanism for mitigating the risks in question. This finding is consistent with the theory of value-based governance, which asserts that organisational governance grounded in values not only yields better economic performance but also fosters stronger internal cohesion and more robust external legitimacy (Nelly Sari et al., 2022). In the context of Islamic educational institutions, the Ulul Albab values serve as a moral compass that guides all institutional policies and practices to ensure they remain rooted in the authentic mission of Islamic education, amidst the intensifying pressures of globalisation.

Ferdinan et al. (2026) present the most substantial empirical evidence in this sub-section through a mixed-methods study examining the implementation of eco-Islamic education at three Muhammadiyah Islamic boarding schools in South Sulawesi. Utilising the Eco-Islamic Education Assessment Framework (EIEAF), which was developed and validated using the Delphi technique, the study found significant differences in the level of implementation between institutions ($p<0.01$, $\eta^2=0.79$). Hisbul Wathan

Muhammadiyah Boarding School was found to have the highest level of implementation, underpinned by formal institutional policies, an integrated curriculum, and well-structured, environment-based extracurricular activities. Islamic values, including tawazun (balance), amanah (responsibility) and khalifah (stewardship), have been successfully translated into educational practices grounded in the principles of sustainability and measurability, thereby enabling objective comparisons between institutions. These findings make a significant theoretical contribution by revealing that Islamic theological values are not merely a source of abstract moral inspiration, but can be translated into concrete, measurable educational indicators that align with the targets of SDG 4, SDG 13 and SDG 17. This perspective aligns with Mezirow's theory of transformative learning, which emphasises that transformation-oriented education not only changes knowledge but also fundamentally and sustainably transforms learners' perspectives, values and behaviour (Singer-Brodowski, 2023).

This picture of the institutional transformation of Islamic education is further supplemented by Rekan and Mokhtar (2025) through their study of the Eco-Tahfiz model in Malaysia as an example of institutional innovation that has successfully integrated Islamic education with environmental sustainability in a harmonious manner. This model reveals that success in integration is not underpinned by a single factor alone, but rather by a synergistic combination of forward-thinking institutional leadership, a curriculum that explicitly aligns Islamic values with the principles of sustainability, and community partnerships that provide an empirical context for the practical application of these values in everyday life. These findings reinforce the theoretical basis of institutional capacity-building theory, which asserts that the continuous strengthening of institutional capacity requires interventions to be carried out simultaneously at three levels: the individual level, the organisational level, and the broader institutional ecosystem (Jamaludin et al., 2024).

A number of relevant previous studies further reinforce and expand upon the arguments presented in this sub-section. Lismaiyar et al. (2025) identified that education-oriented CSR programmes, such as scholarships, mentoring and the provision of facilities, have been shown to improve the quality of learning whilst broadening access to education, although their sustainability is largely determined by the consistency of the company's long-term commitment and its integration with post-education career opportunities. These findings underscore that sustainable institutional transformation cannot rely solely on the institution's internal resources, but requires a stable and long-term committed external support ecosystem. Basri et al. (2025) reinforce this argument by emphasising that effective CSR-based education funding requires a strong alignment between companies, educational institutions and local governments, Consequently, a collaborative approach to governance is regarded as a determining factor in optimising the contribution of CSR to the sustainability of Islamic education. The policy dimension is further elaborated by Munawir et al. (2025) through the assertion that the ability of education policy to adapt to and respond to the dynamics of the Society 5.0 era is a determining factor in fostering the professionalism of teaching staff as the primary agents of institutional transformation. The harmonisation of technology, policies that are responsive to change, and the enhancement of human resource competencies is viewed as the foundation for educational governance that is not merely distinguished by its managerial aspects, but also possesses profound social and spiritual significance. This research was subsequently supplemented by Rizal et al. (2025), who identified that studies on Islamic education still tend to be dominated by conceptual approaches, whilst empirical research that systematically examines the practice of institutional transformation and the integration of CSR within the context of Islamic education remains very scarce. This gap underscores the significance of systematic studies, such as the one conducted in this research, as an original and relevant contribution to the advancement of knowledge and the formulation of practical policies.

IV. Conclusion

A systematic review of 10 articles indexed in Scopus Q1 and Q2 between 2022 and 2026, conducted using the Systematic Literature Review (SLR) method in accordance with the PRISMA 2020 protocol, yielded three key findings that complement and reinforce one another. Firstly, CSR has been empirically proven to make a significant contribution to strengthening the reputation and institutional capacity of educational institutions, with its effectiveness being largely determined by systematic programme design, a robust governance framework, the consistency of companies' long-term commitments, and the active, collaborative involvement of stakeholders. Secondly, Islamic values and the governance framework have been shown to play a decisive role in shaping the orientation and implementation of CSR, with the maqashid al-sharia providing a comprehensive normative framework as a basis for contextual and public-interest-oriented CSR decision-making, going beyond the mere fulfilment of regulatory obligations. Thirdly, Islamic educational institutions are undergoing progressive institutional reform in response to the demands of the SDGs agenda, whereby the success of this reform depends heavily on the institutions' ability to internalise Islamic values such as tawazun, amanah and khalifah into all dimensions of governance in an integrated and sustainable manner. The findings of this study have substantial implications for three key stakeholder groups. For Islamic educational institutions, the internalisation of Islamic values as the foundation of governance is essential; this is insufficient if it is merely structural in nature, but must instead comprehensively address cultural and spiritual dimensions. For companies implementing CSR programmes in the education sector, a paradigm shift is required from a short-term philanthropic approach towards long-term strategic investment that is comprehensively integrated with the needs of

Islamic educational institutions. For policymakers, it is necessary to develop a regulatory framework that facilitates multi-stakeholder collaboration between companies, Islamic educational institutions and the government within a coordinated CSR ecosystem geared towards achieving the SDGs. Future research is recommended to broaden the scope of the literature by including articles from the SINTA database and accredited national journals, in order to produce a more comprehensive picture of CSR practices and the governance of Islamic education specifically within the Indonesian context. Furthermore, the development of a more standardised measurement framework is deemed necessary to assess the effectiveness of integrating Islamic values into the CSR governance of Islamic educational institutions across various contexts in Muslim countries, using both comparative and longitudinal approaches.

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