

Beyond Formal Accountability: A Prophetic Social Science Perspective on Waqf Governance

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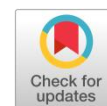
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Abstract

This study critically examines the practices and underlying dynamics of accountability within a waqf management institution by exploring how accountability is constructed, enacted, and experienced through the lens of Kuntowijoyo's Prophetic Social Science. Adopting a qualitative case study approach, the research focuses on the Sultan Agung Waqf Foundation (YBWSA) in Semarang, Indonesia. Data were collected through in-depth interviews, observations, and document analysis, and subsequently analyzed using thematic analysis guided by Kuntowijoyo's framework of Prophetic Social Science. The findings reveal that accountability within the institution extends beyond administrative and legal-formal dimensions to encompass the values of humanization, liberation, and transcendence. It suggests that accountability in waqf institutions is not merely procedural but reflects a form of prophetic practice oriented toward social welfare and spiritual responsibility. This study contributes to the literature on Islamic accountability by illustrating how prophetic values can be operationalized within waqf governance, offering a more holistic and value-driven perspective. Practically, the findings suggest that waqf managers should integrate ethical and spiritual values into formal accountability systems to enhance transparency, social impact, and long-term sustainability.



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Introduction

Waqf is a central instrument in the Islamic philanthropic system and has historically played a major role in the provision of education, healthcare, and social welfare (Abbasi, 2012; Cizakca, 1998; Noordin et al., 2017). Classical Islamic civilization was supported by waqf-funded universities, hospitals, and public infrastructures, showing that waqf extends beyond individual charity to function as a collective mechanism for social justice and welfare (Kasdi, 2018).

In contemporary Muslim societies, including Indonesia, this strategic role has not been fully realised. Empirical studies highlight the stagnation and underutilisation of waqf assets, weak managerial capacity, and limited professionalism among managers (*nazhir*) (Ihsan & Ibrahim, 2011; Rashid, 2008; Sukmana, 2020). A recurring concern is the weak accountability of waqf institutions, which undermines public trust and constrains the optimisation of waqf potential (Al Hasan, 2017; Aldeen et al., 2021; Siswantoro et al., 2018). From an Islamic perspective, accountability is not just an administrative procedure, but is a divine mandate with deep spiritual and moral dimensions. Accountability represents the role of humans as caliphs on earth, who are responsible not only to humans but also to God (Nahar & Yaacob, 2011).

Indonesia has significant waqf potential. Data from the Ministry of Religious Affairs' SIWAK system indicate more than 57,000 hectares of waqf land registered nationwide. However, many of these assets

remain idle or underutilised, and their management is often fragmented and informal (Ihsan & Ibrahim, 2011; Jamila & Alhabshi, 2019; Lestari et al., 2023). This discrepancy between potential and realised benefits is partly due to accountability systems that focus narrowly on compliance and formal reporting while neglecting broader spiritual and transformative values.

Most existing research on waqf accountability concentrates on legal-formal and technocratic aspects, such as compliance with waqf regulations, the application of accounting standards, budgeting procedures, or governance structures (Ayedh et al., 2018; Azmi & Hanifa, 2015; Daud, 2019; Hendra et al., 2025; Masruki & Shafii, 2013; Siraj & Karbhari, 2014). Although some studies adopt the discourse of “good governance” and “performance measurement”, they largely remain embedded within an institutional framework that is relatively detached from the deeper ethical and spiritual meanings of waqf as an act of worship (*ibadah*) (Abd Malib et al., 2024; Shukor et al., 2019; Machmud et al., 2018).

By contrast, this study argues that waqf accountability should be understood as a socio-prophetic praxis: a form of ethical and transformative action grounded in the prophetic mission of humanization (*ta'lim-takwim*), liberation (*tabrir*), and transcendence (*tu'minuna billah*) (Kuntowijoyo, 2005). Kuntowijoyo's Prophetic Social Science (*Ilmu Sosial Profetik/ISP*) offers a paradigm that explicitly integrates spiritual values into social analysis and action. It has rarely been applied in empirical studies of waqf management.

This research addresses three key gap's in the literature. First, there is a lack of empirical work that integrates ISP into the analysis of waqf accountability practices. Second, few studies have explored accountability in complex, multi-unit waqf institutions that simultaneously manage education, healthcare, and business activities. Third, conceptual models of Islamic accountability often remain at an abstract level and are not grounded in concrete organisational practices.

The study focuses on the Sultan Agung Waqf Foundation (YBWSA) in Semarang, a prominent waqf institution that manages large-scale assets (approximately 64.44 hectares across several regions in Indonesia) and operates across diverse sectors, including higher education (*Universitas Islam Sultan Agung/UNISSULA*), schools, hospitals, and productive waqf business units. YBWSA's governance is guided by a policy trilogy, halal ecosystem, productive waqf, and closed-loop system, under the overarching motto “*Bismillah Membangun Generasi Khaira Ummah*”. These principles resonate closely with prophetic values as articulated by Kuntowijoyo.

YBWSA's sustained and expanding provision of waqf-based services makes it a particularly suitable case for examining how value-based accountability is enacted in practice. Specifically, this study aims to: identify the manifestations of humanization, liberation, and transcendence in YBWSA's accountability practices; formulate a prophetic accountability model for waqf institutions grounded in ISP; and contribute to the broader Islamic accountability literature by offering an empirically based, value-oriented framework that extends beyond Western-centric and purely technocratic approaches.

By positioning accountability as prophetic action, the study reconceptualises the role of *nazhir* not merely as asset managers, but as ethical agents entrusted with both transcendental and social mandates. This reconceptualisation has important implications for revitalising waqf institutions so that they are not only structurally robust, but also spiritually meaningful.

Literature Review

Waqf Management

In Islamic jurisprudence, waqf is defined as a perpetual and productive form of philanthropic practice aimed at drawing closer to Allah SWT by retaining assets and using their benefits for social and religious purposes (Kahf, 2003; Rahman & Wan Ahmad, 2011). The defining characteristics of waqf include permanence, irrevocability, and inalienability (Mohammad et al., 2005). Historically, waqf has played a vital role in financing mosques, educational institutions, hospitals, and other public facilities, thereby functioning as a key mechanism of poverty alleviation and the promotion of social equity (Cizakca, 1998; Sadeq, 2002).

Contemporary waqf practice has expanded beyond traditional immovable assets (e.g., land and buildings) to include movable and financial assets, including cash waqf, shares, and intellectual property (Zuki, 2012). This expansion has enabled more flexible and productive waqf models, such as waqf-based microfinance schemes and investments in social infrastructure (Haneef et al., 2015). Several countries, like Malaysia, Turkey, and Singapore, have developed relatively sophisticated waqf management systems supported by professional institutions and clear regulatory frameworks (Sait & Lim, 2006).

In Indonesia, however, waqf management continues to face substantial challenges, especially with regard to public trust, regulatory clarity, and institutional capacity (Ihsan & Ibrahim, 2011; Lestari et al., 2023; Sukmana, 2020). Many waqf assets remain unproductive, while accountability mechanisms are often weak, fragmented, or inconsistently implemented. Against this backdrop, examining institutions such as YBWSA, which have developed more integrated and value-based governance, becomes particularly relevant.

Accountability: Concept and Dimensions

Etymologically, the term accountability denotes an obligation to give an account. In organisational studies, accountability refers to a relationship in which an accountable party (the accountor) is required to justify actions to another party (the accountee) (Gray et al., 1997; Roberts & Scapens, 1985). Accountability is thus relational, contextual, and inherently plural. Sinclair (1995) conceptualises accountability as a “chameleon” shaped by multiple, sometimes competing, logics, including legal, administrative, bureaucratic, professional, and value-based forms. In public and non-profit organisations, these logics often overlap or conflict, giving rise to complex accountability configurations. Laughlin (1996) further distinguishes between upward accountability (to regulators, donors, and authorities) and downward accountability (to beneficiaries and communities), each with different ethical and managerial implications.

Within the context of waqf, accountability must also consider vertical and spiritual dimensions. Islamic accountability is grounded in the principles of *tawhid*, *khilafah*, and *amanah* (Haniffa, 2002). Accordingly, the *nazhir* is accountable not only to legal authorities and donors but also to Allah SWT and to society at large. This introduces a moral and eschatological dimension of accountability that extends beyond conventional, compliance-oriented frameworks (Nahar & Yaacob, 2011; Suandi & Asrimiyanti, 2025).

Accountability in Waqf Institutions: Problems and Approaches

Prior research on waqf accountability has predominantly focused on formal and technical dimensions, including accounting and reporting systems (Hendra et al., 2025; Ihsan & Ibrahim, 2011; Nahar & Yaacob, 2011); financial reporting quality and Sharia compliance (Azmi & Hanifa, 2015; Yacoob et al., 2015); governance structures and principles of good governance (Daud, 2019; Kamaruddin & Hanefah, 2021; Malib et al., 2024); as well as performance measurement frameworks (Arshad & Zain, 2017; Noordin et al., 2017). While these contributions are important, they tend to conceptualise accountability primarily as an instrument of control and compliance. Consequently, non-formal aspects, such as intention, sincerity, and spiritual motivations, remain underexplored, despite their centrality in Islamic ethical thought.

More recent studies have begun to address issues of downward accountability and stakeholder engagement. Osman (2012), as well as Osman and Agyemang (2020), emphasise the importance of privileging beneficiaries within waqf reporting practices. Similarly, Siswanto et al. (2018) propose reconstructing the accountability framework for cash waqf institutions by incorporating a broader range of stakeholders. Yet these studies rarely employ explicitly prophetic or value-based theoretical lenses, leaving a conceptual gap in understanding accountability as a moral and spiritual practice rather than merely a managerial mechanism.

ISP as a Theoretical Framework for Waqf Institution Accountability

Prophetic Social Science (*Ilmu Sosial Profetik/ISP*) is a paradigm offered by Kuntowijoyo (1991, 1993, 2005) to deconstruct and reconstruct social science so that it becomes more responsive to the lived realities

of the Muslim societies and their spiritual values. In contrast to positivistic social science, which prioritises objectivity and value neutrality, ISP explicitly places prophetic (Islamic) values at the center of social analysis and transformative action (Kuntowijoyo, 1999). This paradigm emerged from concern regarding the dominance of secular approaches in the social sciences, which, according to Kuntowijoyo, have often failed to deliver justice, civilisation, and meaningful structural transformation.

ISP is not merely an academic approach, but a civilisational project that integrates scientific inquiry, ethical values, and social practice into a unified prophetic action (Putra, 2018). It is grounded in three interrelated dimensions: humanization, liberation, and transcendence (Kuntowijoyo, 2005). These three dimensions do not operate alone; they form an integrated, holistic constellation of prophetic values.

Within the field of Islamic accounting and financial management, ISP has been employed as a critical approach to reconceptualise accountability in charitable institutions, not just as a procedural requirement, but as a value-laden practice (Kusdewanti & Hatimah, 2016; Triyuwono, 2000). From an ISP perspective, accountability can be understood as: (1) a humanitarian accountability, which seeks to serve and enhance public welfare, (2) liberative accountability, which aims to foster social transformation, and (3) spiritual accountability, which is oriented toward seeking Allah's pleasure.

Ghojali (2019), for instance, applied ISP to analyse the management of progressive waqf at the Jogokariyan Mosque. The results indicate that prophetic values motivated managers to practice transparency and uphold high integrity, even in the absence of a formal audit system. Furthermore, Nurngains and Sholihin (2023) employed ISP to reconceptualise waqf accountability with greater emphasis on beneficiaries. Meanwhile, Nurngains et al. (2025) partially utilised the ISP pillars to develop a framework for humanising waqf accountability.

Thus, this study adopts ISP as its primary analytical lens and extends prior work by empirically investigating YBWSA. This study argues that ISP opens up a new interpretive space for understanding waqf accountability as a form of social worship that is simultaneously historical, ethical, and transcendent. The following conceptual framework of accountability employed in this study draws on and extends earlier ISP-based models (Nurngains et al., 2025; Nurngains & Sholihin, 2023), as presented in Figure 1.

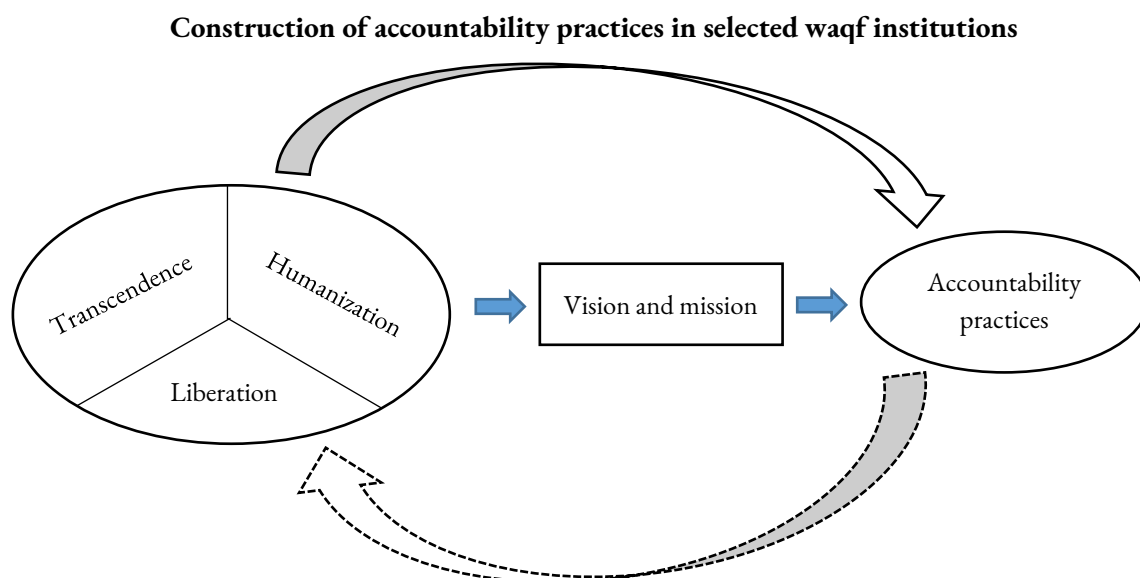


Figure 1. Conceptual Framework of Accountability Practices in Waqf Institutions

Source: Nurngains et al. (2025) and Nurngains and Sholihin (2023)

Figure 1 illustrates how accountability practices within a waqf organisation are developed and continuously refined. The process begins with three foundational values, transcendence, humanization, and liberation, which shape the organisation's normative orientation. These values are subsequently articulated

in the vision and mission, providing strategic direction and institutional commitments. Based on this foundation, concrete accountability practices are enacted in the management of waqf assets.

The two curved arrows represent feedback loops through which practical experience generates organisational learning. This learning feeds back into refining the vision and mission, while simultaneously deepening and recalibrating the interpretation of the core values. Accordingly, accountability is conceptualised not as a static design but as an ongoing, cyclical process, moving from values to vision and mission, to practice, and back again in a cycle of continuous improvement.

Research Method

This study adopts a qualitative research approach using a single-case study design. A case study is appropriate for exploring accountability practices in depth within complex social and organisational contexts (Yin, 2011). The objective is not statistical generalisation, but analytical generalisation, whereby a conceptually rich understanding is developed to inform both theory and practice.

Research Site and Case Selection

The research was conducted at *Yayasan Badan Wakaf Sultan Agung* (YBWSA) located in Semarang, Indonesia. YBWSA manages a broad portfolio of waqf assets encompassing education (*Universitas Islam Sultan Agung*/UNISSULA and affiliated schools), healthcare (*Sultan Agung Islamic Hospital*), and productive waqf business units operating across several regions. The foundation was purposively selected based on three criteria: the scale and diversity of its waqf assets and programs; the presence of relatively well-developed governance and reporting systems; and the explicit integration of religious and managerial values in official documents and organisational discourse. These characteristics make YBWSA a suitable site for examining how prophetic values are articulated and enacted within accountability practices.

Data Collection

Data were collected through three primary techniques. First, in-depth interviews were conducted with 11 informants, comprising six internal actors (the general chairperson, secretary, treasurer, head of the waqf division, zakat-waqf officers, and advisor) and five external actors (two scholarship recipients, one healthcare service beneficiary, one official from *Badan Wakaf Indonesia*/BWI Semarang, and one academic specialising in zakat and waqf). The interviews focused on informants' perceptions and experiences related to waqf management, accountability mechanisms, value implementation, and stakeholder relationships.

Second, participant observation involved undertaking activities related to waqf management and accountability, including meetings, training sessions, and social programs. These observations facilitated an understanding of organisational culture, routines, and informal practices that may not be fully captured in formal documentation. Third, document analysis was conducted on internal guidelines, strategic plans, financial and activity reports, official websites, and other relevant digital materials. These documents provided evidence of formal accountability mechanisms and articulation of organisational values, including the vision, mission, motto, and policy trilogy.

Data Analysis

Data were analysed using thematic analysis informed by the ISP framework. The analytical process involved several stages. First, interview transcripts, field notes, and documents were coded for themes related to humanization, liberation, and transcendence, as well as specific accountability practices such as reporting, participation, and benefit distribution. Second, codes were grouped into broader categories, such as community participation, distributive justice, productive waqf, halal ecosystem practices, and spiritual awareness, and systematically mapped onto the three prophetic pillars. Third, analytical narratives were constructed to connect empirical practices with the theoretical dimensions of ISP, while explicitly attending to tensions or contradictions between formal and informal accountability mechanisms. Finally,

a conceptual model of prophetic accountability was developed, linking core values, vision–mission, and concrete organisational practices in a cyclical process. To enhance credibility, triangulation was applied across data sources (interviews, observations, and documents) and among different categories of informants (management, beneficiaries, regulators, and academics). Reflexivity was maintained through explicit acknowledgement of the researchers' academic backgrounds in Islamic economics and waqf studies.

Results and Discussion

Humanization: Participation, Justice, and Welfare

Within the ISP framework, humanization refers to efforts to honour human dignity through participation, justice, and welfare (Kuntowijoyo, 2005; Nurngaini et al., 2025). At YBWSA, these principles are evident in the ways accountability is conceptualised and enacted in practice.

Community Participation

Community involvement constitutes a central dimension of YBWSA's accountability practices. Rather than positioning communities merely as passive beneficiaries, the foundation actively encourages their participation in waqf development. This is particularly evident in the implementation of the closed-loop system, whereby YBWSA prioritises goods and services produced by Muslim-owned enterprises for institutional events and operations when internal production is unavailable. Through this mechanism, local entrepreneurs are integrated into the waqf ecosystem, enabling economic activities to directly support waqf objectives.

YBWSA also implements empowerment programs to develop self-sufficient villages, with a focus on food, water, and energy independence. For instance, training initiatives enable community members to convert livestock waste into biogas, simultaneously addressing environmental challenges and local energy needs. Such programs demonstrate that accountability is expressed not only through financial disclosure but also through participatory and transformative engagement with communities.

In the education sector, YBWSA provides scholarship schemes, such as the GKU scholarships, that support students' studies at UNISSULA and prepare them to become future cadres who may later contribute to the foundation. Participation thus operates at multiple levels: as students, community members, prospective employees, and potential future waqif.

Justice in Distribution

Humanization is further reflected in YBWSA's commitment to justice (*al-'adl*) in the distribution of waqf benefits. Foundation policies allocate waqf returns across four main programs with predetermined proportions: scholarships for university students, subsidies for economically disadvantaged patients at the waqf hospital, scholarships for underprivileged school students, and support for families of service workers and selected external beneficiaries. These allocations are formally codified in policy documents and consistently communicated to stakeholders.

Scholarship selection processes are designed to be transparent and non-discriminatory. Beneficiaries interviewed in this study reported that information is disseminated openly through official websites and social media, and that selection decisions are based on academic and socio-economic need rather than social status or personal connections. Similarly, waqf-based healthcare services provide free or subsidised treatment to low-income patients, with prioritisation determined by medical necessity.

These practices reflect a substantive conception of justice, in line with perspectives that view waqf as an instrument for social transformation rather than a static form of charity (Affudin, 2018; Kahf, 2003). Accountability, therefore, extends beyond demonstrating expenditure level to ensuring that the distribution pattern effectively prioritizes the most vulnerable groups.

Welfare and Social Impact

Interviewees, including academics and external observers, identified YBWSA as one of the most impactful waqf models in Semarang for its tangible contributions to community welfare. The integration of educational support, healthcare services, and economic empowerment initiatives has contributed to measurable improvements in beneficiaries' quality of life. In line with the ISP, humanization is thus understood to culminate in concrete social outcomes. Accountability, therefore, is assessed not only through formal reports but also through observable improvements in access to education, health outcomes, and economic opportunities.

Liberation: From Passive Charity to Productive Empowerment

The second prophetic pillar, liberation, concerns efforts to free individuals and communities from ignorance, dependency, and structural constraints. At YBWSA, liberation manifested as a deliberate shift from a passive, symbolic understanding of waqf to a productive, empowering model. This orientation is embodied in the foundation's policy trilogy, halal ecosystem, productive waqf, and closed-loop system, which collectively reposition waqf as a strategic instrument for socio-economic transformation.

Rather than limiting waqf utilisation to traditional purposes such as building mosques or cemeteries, YBWSA develops waqf assets into productive ventures, collaborates with Islamic financial institutions, and reinvests generated returns into education, healthcare, and social programs. Informants emphasised that waqf is viewed not merely as a religious obligation but as a mechanism capable of supporting broader development objectives.

Productive waqf projects often involve partnerships with Islamic banks and other professional institutions, signalling a modern and managerial approach to waqf administration. Liberation in this context is not only a departure from conventional practices but also a reduction in long-term dependency. Programs are explicitly designed to foster economic self-reliance rather than perpetual reliance on assistance. This perspective resonates with Kusdewanti and Hatimah's (2016) view of accountability as a liberating practice that addresses structural injustice.

From an accountability standpoint, liberation-oriented waqf management requires transparent risk management, clear profit-and-loss-sharing mechanisms, and open communication with stakeholders about the purposes and performance of productive ventures. Although detailed financial metrics lie beyond the scope of this article, the findings suggest that productive waqf requires accountability mechanisms that are both technically robust and normatively grounded.

Transcendence: Tawhid, Amanah, and Spiritual Awareness

The third pillar, transcendence, anchors accountability in a vertical relationship with Allah SWT. At YBWSA, transcendence is a pervasive theme in organisational discourses and practices. Training materials and internal communications frequently emphasise that "waqf assets ultimately belong to Allah" and that the foundation merely holds a mandate to manage and develop them responsibly. This understanding shapes organisational identity: *nazhir* are perceived not as owners or mere administrators, but as trustees (*amin*) who are accountable both in this world and in the hereafter.

Transcendence is closely associated with *tawhid* and *iman*. Managers state that waqf management must be based on faith and knowledge, with decisions aligned with Sharia principles and oriented toward seeking Allah's pleasure. This spiritual orientation is reflected in commitments to halal business practices, avoidance of *riba*, and concern for environmental sustainability.

By embedding accountability within a transcendent framework, YBWSA broadens its scope beyond immediate stakeholders to encompass future generations and the natural environment. Decisions are evaluated in light of their long-term implications and their conformity with divine guidance. In this way, accountability extends beyond legal compliance and introduces a strong ethical discipline into managerial behaviour.

Accountability as Prophetic Charity: An Integrated View

Integrating the three dimensions discussed above, the study conceptualises accountability at YBWSA as prophetic charity, a holistic approach that combines social responsibility, spiritual ethics, and institutional commitment. From a humanization perspective, accountability entails participation, justice, and welfare, manifested through the active involvement of communities as subjects rather than mere beneficiaries, the equitable distribution of waqf benefits, and tangible improvements in quality of life. From a liberation perspective, accountability requires moving beyond stagnant and symbolic models of waqf by innovating through productive waqf initiatives and promoting economic independence. From a transcendent perspective, accountability means managing waqf as a divine trust, characterised by sincerity, integrity, and long-term concern for both society and the environment.

Based on the empirical findings of this study and prior conceptual work (Kusdewanti & Hatimah, 2016; Nurngainsi et al., 2025; Nurngainsi & Sholihin, 2023), a prophetic accountability cycle is proposed. The cycle begins with internalisation of prophetic values, humanization, liberation, and transcendence, which are subsequently articulated in the organisation’s vision and mission. These guiding principles then inform concrete accountability practices, including transparent reporting, participatory programs, fair allocation mechanisms, productive waqf ventures, and initiatives to strengthen spiritual awareness within the organisation.

Experience gained from implementing these practices generates organisational learning that feeds back into the reinterpretation of values and the refinement of vision and mission. Accountability is therefore not conceived as a static blueprint but as a dynamic, reflexive process of continuous learning, rooted in prophetic values yet responsive to evolving social and institutional contexts. This integration can be distilled into three interrelated pillars: humanization, which dignifies people through education, healthcare, and social empowerment; liberation, which frees communities from dependency through productive and professionally managed waqf; and transcendence, which ensures that all organisational actions reflect *tawhid*, *amanah*, and spiritual responsibility. A summary of YBWSA’s accountability as a prophetic charity is presented in the following Table 1.

Table 1. YBWSA's Accountability as a Prophetic Action

ISP Pillar	Implementation at YBWSA	Forms of Accountability Practices
Humanization	Enhancing human dignity and social welfare	<ul style="list-style-type: none"> - Inclusive access to quality education - Affordable and accessible healthcare services - Community-based social empowerment programs
Liberation	Emancipation from ignorance, dependency, and inequality	<ul style="list-style-type: none"> - Expanding access for marginalised and disadvantaged groups - Community economic empowerment programs - Initiatives aimed at reducing long-term dependency
Transcendence	Management based on divine values (<i>tawhid</i>)	<ul style="list-style-type: none"> - Spiritual awareness as a moral and organisational mandate - Vertical accountability to God - Ethical culture characterised by honesty, sincerity, and trustworthiness

Source: Primary data processed (2025)

This integrated model extends existing Islamic accountability frameworks by explicitly incorporating prophetic values as substantive, non-financial dimensions of accountability and grounding them in empirical institutional practice. Ultimately, it moves beyond conventional, compliance-oriented conceptions of accountability toward a more holistic, ethical, and socially impactful system. At YBWSA, prophetic values function not merely as sources of inspiration but as operational principles embedded in everyday waqf management. The findings demonstrate that accountability grounded in humanization, liberation, and transcendence can foster waqf governance that is just, productive, and spiritually meaningful.

In the contemporary Indonesian context, the YBWSA model illustrates how waqf institutions can evolve into professional, value-driven, and divinely oriented agents of social transformation.

Conclusion

This study has examined accountability in waqf management at YBWSA through the lens of Kuntowijoyo's Prophetic Social Science. Using a qualitative case study approach, the findings demonstrate that accountability within this institution goes beyond legal and administrative obligations and is embedded in a broader prophetic framework comprising humanization, liberation, and transcendence.

Within the humanization dimension, YBWSA operationalises accountability through community participation, equitable distribution of waqf benefits, and multi-sectoral programs in education, healthcare, and economic empowerment. These practices indicate that accountability should be assessed not merely through numerical or financial reports, but also through tangible improvements in human dignity and social welfare. In the liberation dimension, YBWSA challenges conventional and passive conceptions of waqf. Through its policy trilogy of halal ecosystem, productive waqf, and closed-loop system, the foundation repositions waqf as a strategic instrument for sustainable economic empowerment and social transformation. Accountability in this context encompasses transparent, professional management of productive projects aimed at reducing dependence and fostering community self-reliance. In the transcendence dimension, accountability is anchored in a profound awareness that waqf assets ultimately belong to Allah SWT and that the *nazhir* acts as a trustee accountable before Him. This spiritual orientation shapes organisational culture, encourages integrity, and broadens the scope of responsibility to future generations and ecological sustainability.

Collectively, these three dimensions form a prophetic accountability model in which values, vision and mission, and concrete organisational practices are continuously integrated in a dynamic cycle. YBWSA functions not only as a waqf asset manager but also as an agent of prophetic social transformation, pursuing barakah, justice, and social welfare.

This study shows that Kuntowijoyo's Prophetic Social Science can be operationalised in waqf management, framing accountability in a multi-unit waqf institution such as YBWSA as a dynamic cycle in which humanization, liberation, and transcendence are embedded in values, policies, and everyday practices. The proposed prophetic accountability model complements conventional stakeholder-based frameworks by highlighting non-financial, value-laden dimensions, namely dignity, justice, empowerment, and spirituality, as integral elements of accountability alongside legal and financial compliance. Practically, the model offers waqf managers and regulators a more holistic reference for designing governance structures, reporting mechanisms, and leadership development programs that promote community participation, equitable distribution, productive waqf initiatives, and a strong culture of *amanah*.

Several limitations should be acknowledged. The study relies primarily on qualitative data, and its interpretations depend on the perspectives of selected informants and researchers. Furthermore, a detailed quantitative assessment of social and spiritual impacts falls beyond the scope of this article. Future research may undertake comparative studies across different types of waqf institutions (e.g., pesantren-based, corporate, community-based) to explore variations in prophetic accountability practices. Mixed-methods approaches could also be employed to develop and test non-financial indicators of prophetic accountability by operationalising humanization, liberation, and transcendence into measurable constructs. Such efforts would contribute to developing a more comprehensive framework for evaluating waqf performance that integrates administrative robustness and spiritual depth.

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