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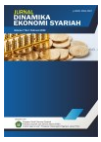

A SHARIA ENTREPRENEURSHIP MODEL FOR STRENGTHENING ECONOMIC INDEPENDENCE IN VOCATIONAL TAHFIDZ INSTITUTIONS: A CASE STUDY OF MA'HAD TAHFIDZ AMAN BESTARI SELANGOR

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ABSTRACT

This study aims to analyse and formulate a Sharia-based entrepreneurship model as a strategy to strengthen the economic independence of a vocational tahfidz institution, using Ma'had Tahfidz Aman Bestari Selangor as an in-depth case study. The scope of the research focuses on institutional business practices, governance mechanisms, and value integration within a Sharia social enterprise framework. A qualitative approach with a revelatory single case study design was employed. Data were collected through semi-structured interviews with institutional leaders and business managers, participatory observation of entrepreneurial activities, and analysis of financial and program documents. The findings reveal that Sharia entrepreneurship at the institution is implemented as an integral part of organisational governance, supported by diversified halal business units and a transparent social enterprise model. The entrepreneurship model is structured around four interrelated dimensions: maqashid-based values, institutional governance, productive economic activities, and vocational engagement. These dimensions operate in a dynamic and mutually reinforcing manner, enabling the institution to reduce dependence on external donations and enhance financial resilience. The study concludes that Sharia entrepreneurship, when institutionalised and value-driven, serves as an effective business strategy for achieving sustainable economic independence in faith-based organisations. The proposed model contributes to the literature on institutional Islamic entrepreneurship and offers a replicable framework for similar organisations seeking sustainable business development without compromising Sharia principles.

Keywords: *Sharia Entrepreneurship, Economic Independence, Islamic Social Enterprise.*

INTRODUCTION

The tahfidz institution of the Qur'an plays a strategic role in the development of Muslim human resources (HR) who are not only spiritually superior, but also have character, ethics, and contribute to society. In various Muslim countries, tahfidz institutions have developed into educational institutions that form the foundation of morals, discipline, and work ethic based on

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Islamic values.[1] However, in the midst of global economic dynamics and increasing demands for institutional independence, tahfidz institutions are faced with serious structural challenges, particularly related to financial sustainability and long-term economic capacity.

In general, most tahfidz institutions still rely on conventional funding sources such as donations, zakat, infaq, and alms, which are volatile. This dependence makes the continuity of the institution's operations very vulnerable to changes in macroeconomic conditions and donor preferences.[2] In the long term, this kind of funding pattern has the potential to hinder institutional innovation, limit curriculum development, and weaken the competitiveness of tahfidz institutions in the midst of the modern education ecosystem. Therefore, an alternative approach that is more productive and sustainable is needed, without abandoning the basic Islamic values that are the main identity of tahfidz institutions.

One of the approaches that is starting to develop is the concept of vocational tahfidz, which is the integration of Qur'an memorisation education with strengthening economic and entrepreneurial skills. This model views students not only as guardians of the scientific tradition of the Qur'an, but also as economic actors who are able to be independent and contribute productively to society. In the framework of Sharia economics, vocational tahfidz institutions have a strategic position as a connecting node between the development of religious human resources, value-based entrepreneurship, and community economic empowerment.

In the Sharia economic ecosystem, vocational tahfidz institutions can be positioned as part of Islamic social entrepreneurship that combines social, educational, and economic goals simultaneously. This approach is in line with the principles of sharia maqashid, specifically hifz al-din, hifz al-nafs, and hifz al-mal, which emphasise a balance between spiritual values and material well-being.[3] In addition, tahfidz institutions also have the potential to become a centre for

[1] Susi Lestari Siregar, Saiful Akhyar Lubis, and Mohammad Al Farabi, "The Role of Rumah Tahfiz Al-Qur'an in Preventing Juvenile Delinquency and Instilling Islamic Values," *Ta'dib: Jurnal Pendidikan Islam* 30, no. 1 (2025): 53–67, https://doi.org/10.19109/td.v30i1.28765; Abdul Gafur, Baharuddin, and Indah Amainatuz Zuhriyah, "Kiai Leadership Model in Developing the Culture of Memorizing the Qur'an," *Al-Hayat: Journal of Islamic Education* 9, no. 3 (2025): 593–611, https://doi.org/10.35723/ajie.v9i3.222.

[2] Choirunnisa Tri Ana Harahap, Rocky Ardiansyah Habibi Harahap, and Utari Evy Cahyani, "The Nexus Of Zakat, Infaq and Sadaqah (ZIS) And Economic Growth in Indonesia: ARDL Method," *Journal of Islamic Social Finance Management* 5, no. 1 (2024): 20–28, https://doi.org/10.24952/jisfim.v5i1.10498; Dini Lestary, Zikri Aidilla Syarli, and Utin Andini Rahmanisa, "Financial Performance Analysis of Zakat, Infaq and Sadaqah Institution," in *ICESS: Navigating the Future Challenges in Literacy: Islamic Economics, Business, and Public Policy Perspective*, 2024.

[3] Kusmilawaty, M. Shabri Abd. Majid, and Isnaini Harahap, "The Realization of Sharia Maqashid in Islamic Philanthropic Institutions (Poverty Alleviation Through BUMMas: Asset Based Community Development Approach)," *Scientific Journal of Islamic Economics* 10, no. 03 (2024): 3034–51, https://doi.org/10.29040/jiei.v10i3.15022.

community-based development through the creation of productive business units that involve students, alumni, and the surrounding community in an inclusive manner.[4]

A number of previous studies have discussed sharia entrepreneurship as an instrument for economic development for the people, both in the micro business sector, Islamic financial institutions, and community-based social enterprises. Other research also highlights the importance of the economic independence of Islamic educational institutions as a prerequisite for institutional sustainability.[5] However, these studies tend to be partial and have not specifically placed tahfidz institutions as the main locus of sharia entrepreneurship analysis. Furthermore, most of the research still focuses on normative or descriptive aspects without offering an operational and contextual institutional model.

Another limitation in the literature is the weak integration of sharia maqashid values into the design of the entrepreneurial model of Islamic educational institutions. Many studies discuss sharia entrepreneurship as limited to compliance with halal principles and the prohibition of usury, without elaborating on the ethical dimension, pedagogical, and transformative aspects that are relevant to the context of tahfidz.[6] In addition, there is still very limited empirical research based on deep case studies that delve deeply into the practice of sharia entrepreneurship in vocational tahfidz institutions that have been running in a real and sustainable manner.

Based on these conditions, this research offers novelty by developing a sharia entrepreneurship model that is specifically designed for the context of vocational tahfidz institutions. This study fills the literature gap through an in-depth case study approach on Ma'had Tahfidz Aman Bestari Selangor, an institution that integrates tahfidz education, vocational, and entrepreneurial activities based on Islamic values.[7] The novelty of this research lies in the formulation of a conceptual model that connects tahfidz, vocational skills, and sharia entrepreneurship as a strategy to increase institutional economic independence.

In particular, this study aims to develop and analyse the sharia entrepreneurship model applied in Ma'had Tahfidz Aman Bestari and evaluate its role in increasing the economic

[4] Nurul Azizah, Syamsul Ma'arif, and Mahfud Junaedi, "The Franchising of Islamic Boarding School Education: A New Model of The Development of Islamic Education in A Disruptive Era," *Islamic Education: Journal of Islamic Education* 10, no. 001 (2021): 245, https://doi.org/10.30868/ei.v10i001.1764.

[5] Guesmi Fadhila and Jarboui Anis, "Islamic Microfinance and Entrepreneurship: Empirical Analysis (Case of Tunisia)," *International Journal of Management Sciences* 4, no. 2021 (n.d.): 516–47.

[6] Driss El and Kadiri Boutchich, "Islamic Entrepreneurial Approach: Singularity and Intersections with Customary Entrepreneurial Approaches" 2, no. 6 (2021): 6–7, https://doi.org/10.5281/zenodo.5742471.

[7] Abdul Khobir et al., "Entrepreneurship and Education Models of Millennial Muslim Youth in Pesantren: A Case Study on Al-Utsmani Santripreneur Indonesia," *International Journal of Social Learning (IJSL)* 5, no. 1 (2024): 169–88, https://doi.org/10.47134/ijsl.v5i1.309.

independence of the institution. The research questions asked are: (1) how sharia entrepreneurship practices are carried out in the context of the vocational tahfidz institution, (2) what are the main components that make up the applied sharia entrepreneurship model, and (3) how the model contributes to the sustainability and economic independence of the tahfidz institution.[8]

RESEARCH METHOD

This study uses a qualitative approach with a single *case study* design that is *revelatory*, because it provides empirical access to sharia entrepreneurial practices that are relatively rarely studied in the context of vocational tahfidz institutions. The location of the research is Ma'had Tahfidz Aman Bestari Selangor, an institution that is purposively selected based on the criteria of the uniqueness of the educational model, the level of success in the management of sharia business units, and the sustainability of the institutional economy. The subjects of the study include institutional leaders, managers of entrepreneurship units, and students who are directly involved in productive economic activities. Data were collected through semi-structured interviews, participatory observation of entrepreneurial activities, and analysis of program documents and financial statements. Data analysis was carried out through *thematic coding* and *pattern matching* to identify the linkages between themes, with the validation of findings using triangulation of sources and methods to ensure *the credibility*, *transferability*, *dependability*, and *confirmability* of the research.

The findings of this study reveal that sharia entrepreneurial practices in Ma'had Tahfidz Aman Bestari Selangor are integrated through three main mechanisms: value-based business incubation, collective profit-sharing (mudarabah), and the strategic utilization of student labor within ethical boundaries. These mechanisms not only support the institution's financial independence but also reinforce the students' spiritual and vocational training. The case demonstrates a symbiotic relationship between religious education and economic activity, where sharia compliance serves as both a moral framework and a practical governance tool for business sustainability.[9]

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[8] Henry Wasosa, "Influence of Psychological Well-Being and School Factors on Delinquency , During the Covid-19 Period Among Secondary School Students in Selected Schools in Nakuru County : Kenya," *International Journal of Research and Innovation in Social Science (IJRISS)* VII, no. 2454 (2025): 1175–89, https://doi.org/10.47772/IJRISS.

[9] See generally M. Ismail & R. Abdul Rahman, "Islamic Entrepreneurship and Pesantren-Based Economic Empowerment," *Journal of Islamic Marketing* 12, no. 5 (2021): 987–1004.

RESULTS AND DISCUSSION

Practices and Characteristics of Sharia Entrepreneurship in Ma'had Tahfidz Aman Bestari Selangor

The results of the study show that sharia entrepreneurship in Ma'had Tahfidz Aman Bestari Selangor develops as an integral part of the education system and institutional governance, not just an additional economic activity. Based on an interview with the head of the institution, Ustaz Mohd Asri Bin Yunus, entrepreneurship is positioned as an instrument of character education and independence, in line with the institution's vision to produce spiritually and economically empowered hafidz of the Qur'an. This approach encourages the birth of a business ecosystem that is integrated with the learning process, so that economic activities are not seen as a distraction from tahfidz, but as a means of actualising the values of the Qur'an in real life.[10]

The types of businesses developed by Ma'had Tahfidz Aman Bestari include the halal food sector, printing and publishing of Islamic products, community-based tahfidz training services, and retail businesses for the needs of students and the surrounding community. The business unit is managed in stages by considering the capacity of students and the needs of the local market. According to Cikgu Sulaiman Bin Abdul Karim, as the manager of the business unit, the selection of the type of business is based on the principle of usefulness (*maslahah*), operational convenience, and the potential for active involvement of students.[11] This shows that sharia entrepreneurship in this institution is not oriented towards aggressive expansion, but rather towards long-term stability and sustainability.

In terms of business schemes, Ma'had Tahfidz Aman Bestari implements a *sharia-based social enterprise model, where business profits are not maximised for capital accumulation, but are reallocated to finance educational operations, improving student facilities*, and the development of vocational programs. This scheme places the institution as a business owner as well as a trustee of the people's funds. Ustazah Ummu Salamah Binti Durini explained that the distribution of profits is carried out transparently and is reported periodically to the foundation's management, so as to build internal and external trust.[12] This model shows entrepreneurial practices that balance social and economic orientation simultaneously.

Sharia principles are the main foundation for all entrepreneurial activities of the institution. Business practices are carried out by avoiding the elements of riba, gharar, and maysir, and ensuring

[10] Interview with Ustaz Mohd Asri Bin Yunus on August 27, 2025
[11] Interview of Cikgu Sulaiman Bin Abdul Karim via online whatsapp video call
[12] Interview of Ustazah Ummu Salamah Binti Durini via online whatsapp video call

the halalness of products and processes. In addition, aspects of Islamic business ethics, such as honesty, justice, and social responsibility, are emphasised as learning values for students.[13] Ustazah Siti Sarah Binti Ahmad Zailani is one of the student coaches, emphasising that every business activity always begins with value development, so that students understand that economic success cannot be separated from moral integrity and sharia compliance.[14]

Sharia Entrepreneurship Model Based on Values, Institutions, and Productivity

Further analysis revealed that the sharia entrepreneurship model at Ma'had Tahfidz Aman Bestari is built on four main interrelated components. The value dimension becomes the fundamental foundation, where the maqashid sharia is internalised into business goals and practices. Religious protection (*hifz al-din*) is realised through the priority of tahfidz as the main activity, the protection of the soul (*hifz al-nafs*) through the fulfilment of the welfare of students, and the protection of property (*hifz al-mal*) through trustworthy and productive business management. These values form an entrepreneurial orientation that is transcendental and ethical.[15]

The institutional dimension is reflected in a clear organisational structure, the division of roles between education managers and business units, and collective decision-making mechanisms. Entrepreneurship is not carried out individually, but as an institutional program under the supervision of the foundation.[16] Ust. Abdul Karim Bin Mahamad emphasised that strong institutions are the key to business sustainability, because they can maintain value consistency and prevent conflicts of interest.[17] These findings show that the economic independence of institutions is highly determined by professional governance but still rooted in Islamic values.

The economic-productive dimension can be seen from the ability of institutions to generate relatively stable independent income and contribute significantly to operational financing. Financial document data shows that part of the students' education costs have been supported by the results of the business unit, so that dependence on external donations can be gradually reduced. Ust. Ahmad Jauhari Umar Bin Mohd Farizal said that although operating income has not completely covered all needs, the positive growth trend provides optimism for the economic sustainability of the

[13] Norazmi Anas et al., "Private Tahfiz Institution Governance: A Proposed Transformation via Social Entrepreneruship Model," *Academy of Entrepreneurship Journal* 25, no. 1 (2019): 1–7.

[14] Interview of Ustazah Siti Sarah Binti Ahmad Zailani date: August 27, 2025

[15] Fibrian Khotmul Aula Putra, Saparudin Saparudin, and Muhammad Habiburrahman, "Entrepreneurship-Based Islamic Boarding School Development (A Study Of Tuan Guru Hasanain Juaini's Thoughts On Education)," *AL-WIJDÃN Journal of Islamic Education Studies* 9, no. 3 (2024): 366–83, https://doi.org/10.58788/alwijdn.v9i3.4236.

[16] Fathul Aminuddin Aziz, "Management of Islamic Boarding Schools and the Development of Santri Entrepreneurship through the Community Work Training Center (Community BLK): A Case Study at Fatkhul Mu ' in Islamic Boarding School Purwokerto Indonesia Article Info Received : 25-01-," 2025, 38–42.

[17] interview of Ustaz Abdul Karim Bin Mahamad via whatsapp video call

institution.[18] This emphasises the role of sharia entrepreneurship as a realistic strategy in strengthening the financial resilience of tahfidz institutions.[19]

The education and vocational dimensions are the main differentiators of this model compared to the entrepreneurial practices of Islamic educational institutions in general. Students are directly involved in the process of production, marketing, and simple management according to their level of education. This engagement is designed as part of the character and life skills learning curriculum. Ust. Hasan explained that this approach forms an independent, disciplined, and responsible mentality in students, as well as instilling a practical understanding of sharia economics.[20]

Based on the integration of these four dimensions, this study formulates a conceptual model of sharia entrepreneurship for vocational tahfidz institutions that is holistic and sustainable. This model illustrates the dynamic relationship between the values of maqashid sharia as the foundation, institutions as a management framework, economic-productive activities as a sustainability engine, and education and vocational education as a process of human resource transformation. The flow of relationships between components is circular and mutually reinforcing, where economic success supports the quality of education, while the quality of education strengthens the sustainability of the business.[21] This conceptual model represents a sharia entrepreneurial practice that is not only oriented towards economic results, but also towards the formation of independent and empowered Qur'anic people.

Sharia Entrepreneurship as an Economic Independence Strategy

The findings of this study confirm that sharia entrepreneurship applied in Ma'had Tahfidz Aman Bestari Selangor functions as a substantive strategy in building institutional economic independence, bukan sekadar aktivitas pendukung operasional. When compared to Islamic entrepreneurship theories in the mainstream literature, the practices found in this study show a shift in orientation from individual profit-seeking towards an institutional model based on social values and mission. Islamic entrepreneurship. In many studies, it still places entrepreneurs as individual

[18] Interview with Ustaz Ahmad Jauhari Umar Bin Mohd Farizal via whatsap video call

[19] Cecep Bryan Firdaus, "Integrating Sharia Financial Mechanisms With Indonesia's Halal Economy: Opportunities, Challenges, And Strategies For Sustainable Growth," *Journal of Islamic Economic Insights* 1, no. 1 (2025): 14–28.

[20] Nurmalasari Nurmalasari et al., "The Management of Vocational High School Curriculum Implementation Based on Islamic Boarding Schools: (A Study at Manbaul Ulum Vocational School in Cirebon, Ciwaringin of Cirebon Regency, Bina Insan Mandiri in Cirebon)," *Administration: Journal of Education Management Studies* 9, no. 1 (2025): 321–36.

[21] Yuli Supriani et al., "Integration of Entrepreneurship in Islamic Education Management: A Review of the Literature," *Journal of Management Sciences, Economics and Entrepreneurship* 5, no. 2 (2025): 592–601, https://doi.org/10.55606/jimek.v5i2.6400.

actors who are sharia-compliant, while the findings of this study show how entrepreneurship is carried out as a collective system of Islamic educational institutions that are oriented towards sustainability.

From a theoretical perspective, Islamic entrepreneurship is often associated with adherence to halal principles, fairness of transactions, and the prohibition of usury.[22] However, the results of this study show the expansion of the meaning of sharia entrepreneurship into the realm of educational institutions, where economic goals are explicitly subordinated to the mission of education and da'wah. This enriches the discourse of sharia entrepreneurship by adding an institutional and pedagogical dimension that has received less attention so far. Thus, sharia entrepreneurship is not only an economic mechanism but also an instrument of social and educational transformation.

The contribution of sharia entrepreneurship to the sustainability of institutions can be seen from its ability to reduce dependence on fluctuating donation funds. Empirical findings show that revenue from business units is able to support part of the institution's operational costs, thus providing strategic manoeuvring space for managers in long-term planning. This condition is in line with the theory of institutional sustainability, which emphasises the importance of diversifying funding sources. However, the difference is the integration of sharia maqashid values in income management, so that economic sustainability is not achieved at the expense of the moral and spiritual mission of the institution.[23]

Furthermore, these findings indicate that sharia entrepreneurship plays a role as an internal resilience mechanism for tahfidz institutions. When external sources are under pressure, institutions still have adaptive capacity through productive business units that are managed in a trustworthy manner. This shows an important novelty, namely that sharia entrepreneurship is not only a tool to increase income, but also an institutional risk mitigation strategy. Thus, this research expands the understanding of the role of sharia entrepreneurship in the context of financially vulnerable Islamic educational institutions.

Integration of Tahfidz, Vocational, and Sharia Economy

One of the most significant findings in this study is the successful integration of Qur'anic tahfidz, vocational education, and sharia economic practices in one coherent institutional framework. This integration challenges the classic dichotomy between religious education and skills

[22] Saktika Rohmah Fajarwati et al., *1 Introduction* (Atlantis Press SARL, n.d.), https://doi.org/10.2991/978-2-38476-525-6.

[23] Z Siregar, "Profile of Entrepreneur Islamic Boarding Schools in Empowering Islamic Boarding School Economic Independence in North Padang Lawas Regency," *Gudang Jurnal Multidisciplinary Ilmu* 1 (2023): p. 4-5.

education that is still dominant in the Islamic education system. The findings show that tahfidz is not positioned as an exclusive activity separate from economic reality, but rather as a foundation of values that animates the entire process of vocational and entrepreneurial learning.

The implications of this integration on the development of student human resources are very significant. Students are not only formed as memorisers of the Qur'an who excel cognitively and spiritually, but also as individuals who have practical skills, work ethic, and economic awareness based on Islamic values. The learning process that involves students directly in entrepreneurial activities provides real experience with responsibility, cooperation, and resource management. This strengthens the argument that vocational education based on Islamic values is able to produce human resources that are more adaptive to modern economic challenges.[24]

From the perspective of human capital theory in Islamic economics, these findings show that investments in spiritual values and economic skills can run simultaneously and reinforce each other. The Qur'an is not only an object of memorisation, but also a source of ethics and inspiration in economic practice. Thus, the integration of tahfidz and vocational produces a holistic form of human capital, covering spiritual, moral, and productive dimensions. This is an important point of novelty that is rarely found in the literature of sharia entrepreneurship and contemporary Islamic education.[25]

The integration also contributed to the formation of what in this study can be called *Qur'anic entrepreneurship*. This concept refers to individuals who carry out economic activities based on the values of the Qur'an, not only in the aspect of compliance with sharia law, but also in the orientation of social goals and ethics.[26] Empirical findings show that students who are involved in entrepreneurial activities have a more contextual understanding of Sharia economics, because these values are experienced directly, not just studied normatively. This enriches the concept of Qur'anic entrepreneurship, which has been discussed more conceptually than empirically.

Furthermore, the formation of Qur'anic entrepreneurs in the context of vocational tahfidz institutions has long-term implications for the economic development of the ummah. Students who graduate not only bring memorisation of the Qur'an, but also economic competencies that are

[24] Rudi Priyadi et al., "Building Entrepreneurship and Skills of Santri through Integrated Farming Practices at Al Hikmah Islamic Boarding School, Tasikmalaya," *Asian Journal of Community Services* 4, no. 10 (2025): 873–80, https://doi.org/10.55927/ajcs.v4i10.406.

[25] Ladan Sule Haurna, "INVESTMENT IN HUMAN CAPITAL A CATALYST FOR ECONOMIC GROWTH AND SUSTAINABLE DEVELOPMENT IN NIGERIA : ISLAMIC PERSPECTIVES" 1, no. 4 (2025): 74–81.

[26] et al., "Islamic Entrepreneur in the Business Concept of Prophet Muhammad SAW: A Conceptual Review," *International Journal of Social Science and Human Research* 07, no. 10 (2024): 7544–49, https://doi.org/10.47191/ijsshr/v7-i10-24.

relevant to the needs of the community.[27] Thus, tahfidz institutions not only serve as a centre for the transmission of religious knowledge, but also as an incubator for independent and competitive Muslim human resources. These findings reinforce the argument that the integration of religious and economic education is a key strategy in addressing the challenges of unemployment and economic dependence among Muslims.

Theoretical and Practical Contributions

In terms of theoretical contribution, this research provides significant enrichment to the literature on institutional sharia entrepreneurship. So far, the study of sharia entrepreneurship has focused more on the level of individuals or commercial companies.[28] This research expands the scope of analysis by presenting vocational tahfidz institutions as an analysis unit, as well as formulating a sharia entrepreneurship model based on maqashid, institutional, and educational values. Thus, this research offers a new conceptual framework that can be a reference for future studies in the field of Islamic social entrepreneurship and Islamic education economics.

Another theoretical novelty lies in the formulation of the sharia entrepreneurship model, which is sirkular dan integratif. This model shows that values, institutions, economic-productive, and educational do not stand in isolation, but influence each other in dynamic relationships. This approach differs from conventional entrepreneurial models that tend to place value as an external factor. These findings enrich the discourse of sharia maqashid by showing how maqashid can be operationalised in real terms in the institutional design of educational entrepreneurship.[29]

In terms of practical contribution, the model produced by this research has a high replication potential for other tahfidz institutions, especially in Muslim countries that face similar challenges related to economic sustainability. This model does not require large capital, but emphasises governance, curriculum integration, and internalisation of values.[30] With contextual adaptation, other tahfidz institutions can develop productive business units that are in line with local capacity

[27] Putera Mohd Naim Norsalim et al., "Challenges in Establishing Vocational Skills in Tahfiz Curriculum at Malaysian Tahfiz Centre," *International Journal of Academic Research in Business and Social Sciences* 11, no. 16 (2021): 49–58, https://doi.org/10.6007/ijarbss/v11-i16/11217.

[28] Muhammad Agus Setiawan, Sheema Haseena Armina, and Syahrin Novika, "The Typology of Islamic Social Entrepreneurship: Principles, and Characteristic from a Maqashid Shariah Perspective," *Ijtihad* 18, no. 2 (2024): 21–32, https://doi.org/10.21111/ijtihad.v18i2.12362.

[29] Abdul Jalil Ibrahim and Nasim S. Shirazi, "The Role of Islamic Finance in Fostering Circular Business Investments: The Case of Oic Countries," *Journal of Economic Cooperation and Development* 41, no. 1 (2020): 89–120.

[30] Noor Syahidah Mohamad Akhir et al., "IMWI 4 Tahfiz Agripreneurcation: A Sustainability Model for Private Tahfiz Schools in Malaysia," *Environment-Behaviour Proceedings Journal* 8, no. SI14 (2023): 59–64, https://doi.org/10.21834/e-bpj.v8isi14.5057.

and needs. This makes this model relevant as a practical guide for managers of Islamic educational institutions.

In addition, the findings of this study have important policy implications for the development of Islamic education. The integration of tahfidz, vocational, and sharia entrepreneurship requires more progressive policy support, both from education regulators and sharia economic stakeholders. Policies that encourage the development of business units in Islamic educational institutions, managerial training for managers, and inclusive access to sharia financing will strengthen the sustainability of this model.[31] Thus, this research not only contributes to the development of theory but also offers relevant policy directions for the transformation of Islamic education towards sustainable economic independence.

CONCLUSION

This research confirms that sharia entrepreneurship in Ma'had Tahfidz Aman Bestari Selangor functions as an effective business strategy in building institutional economic independence based on Islamic values. The findings show that when business activities are designed in a structured manner, managed institutionally, and based on the principles of maqashid sharia, institutions are able to create a relatively stable source of income while increasing long-term economic resilience. Kewirausahaan syariah dalam konteks ini tidak dipahami sebagai kegiatan filantropi terselubung, melainkan sebagai model bisnis sosial (*Islamic social enterprise*) yang menyeimbangkan efisiensi ekonomi, akuntabilitas Islamic entrepreneurship in this context is not understood as a covert philanthropic activity, but as a social business model (*Islamic social enterprise*) that balances economic efficiency and accountability management, and sustainability orientation. The resulting conceptual model shows the dynamic relationship between sharia values as an ethical framework, institutional governance as a control mechanism, and productive economic activities as the main engine of value creation. Secara teoretis, this research enriches the literature on Islamic entrepreneurship by presenting an institutional business perspective that has been underexplored, especially in the context of Islamic values-based organisations. Practically, this model offers a strategic reference for religious-based institutions that want to develop sustainable business units without being trapped in the logic of maximum profit or donation dependency. The policy implications of these findings emphasise the importance of supporting an Islamic business ecosystem that enables socio-religious institutions to transform into independent, resilient, and

[31] Mohamad Akhir et al.

competitive economic entities, while maintaining the integrity of Islamic values in all their business processes.

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