MAQASID ACCOUNTABILITY DASHBOARD FOR GOVERNANCE INTEGRITY AND CONTROL SYSTEM

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ABSTRACT

Conventional management control systems (MCS) often struggle to translate Islamic governance values into measurable, decision-oriented indicators. This gap limits accountability practices in institutions seeking alignment with Maqasid Shariah, particularly within education and non-profit sectors. This study develops the **Maqasid Accountability Control System (MACS),** a practical dashboard prototype that operationalizes the five Maqasid dimensions (faith, life, intellect, lineage, and wealth) into measurable indicators integrated with control system logic. The development adopts a design-oriented qualitative approach involving conceptual modelling, indicator construction, and mapping to Simons' Levers of Control (belief, boundary, diagnostic, and interactive). Benchmarking of Islamic governance frameworks and sustainability reporting standards informs indicator selection. A light prototype dashboard is produced to demonstrate diagnostic and interactive use. The MACS dashboard presents five Maqasid dimensions with quantifiable metrics, a heatmap for cross-indicator analysis, and a consolidated "Maqasid Integrity Score". Findings show that Maqasid values can be embedded into performance monitoring through structured indicators, enabling clearer governance conversations and improved diagnostic review. MACS provides a functional mechanism for integrating Islamic accountability into management control systems. It strengthens alignment between values, practices, and decision-making. Future work will refine indicators through institutional testing and expand automation features to support broader adoption.

KEYWORDS: Accountability, Governance, Management Control System, Maqasid Shariah

PROBLEM AND OBJECTIVE

Modern financial systems demand greater transparency and accountability, yet Islamic-based institutions struggle to embed Maqasid Shariah dimensions into daily governance (Sawari et al., 2025). Existing management control systems prioritize financial and operational metrics (Simons, 2005), leaving ethical, knowledge-based, and stewardship values unmeasured or inconsistently applied. This disconnect weakens accountability, reduces value-alignment transparency, and limits systematic diagnosis of governance weaknesses (Arif et al., 2022; Sawari et al., 2025; Tatik & Falikhatun, 2024). In education, non-profits, and social enterprises, the absence of a structured Maqasid-driven tool hinders integrity demonstration and stakeholder communication. Formal compliance with Shariah rules often overshadows substantive ethical outcomes, creating value-neutral governance that fails to actively advance the preservation of faith, life, intellect, lineage, and wealth (Auda, 2008).

The primary objective of developing the MACS dashboard is to bridge this operational gap seeking (1) to operationalise the five Maqasid dimensions into measurable, accounting-friendly indicators that can be used for governance evaluation, (2) to integrate these indicators into a management control logic, particularly diagnostic and interactive control, (3) to provide a practical and real-time dashboard that visualises institutional alignment and highlights areas requiring attention and (4) to strengthen Islamic accountability by linking values with evidence-based decision-making..

DESIGN DESCRIPTION

The dashboard introduces a structured way to translate Maqasid Shariah into a functional management control tool. Instead of treating Maqasid as abstract ideals, the system converts them into quantifiable indicators linked to diagnostic and interactive controls. This closes a long-standing gap in Islamic governance by giving institutions a way to monitor ethical, knowledge, welfare, talent and resource-stewardship obligations with the same discipline used for financial performance. The MACS Dashboard components are summarised in Table 1, and an illustration of the dashboard is shown in Figure 1 below.

Table 1. Components of MACS Dashboard

Component	Description
1. Maqasid Integrity Score	aggregates performance across all five Maqasid dimensions, accompanied by a qualitative label; provides senior leadership and boards with a single, high-level metric for overall governance health
2. Dimension Scores	Individual scores for each of the five Maqasid dimensions; revealing which Maqasid objectives are well-preserved and which require intervention
3. Indicator Heatmap	cross-tabulating operational domains against the five Maqasid dimensions; reveals patterns and trade-offs that single-dimension scores cannot show
4. Key Insights	concise textual summary derived from the heatmap and dimension scores, highlighting areas of strong performance
5. Recommendations	set of concrete, actionable next steps which closes the accountability loop from measurement to action
6. Control System Links	mapping of dashboard components to Simons' four Levers of Control that distinguishes MACS from generic scorecards

VISUALS



Figure 1. The Proposed MACS Dashboard

NOVELTY AND UNIQUENESS

The innovation lies in systematically embedding Maqasid indicators into the core logic of MCS. It addresses the gap where existing Islamic governance tools remain largely conceptual, compliance-driven, or confined to Shariah audit (Tatik & Falikhatun, 2024). MACS operationalises Islamic epistemology within Simons' Levers of Control (belief, boundary, diagnostic, interactive), enabling conventional management practitioners to adopt Islamic accountability principles without abandoning familiar control mechanics. The novelty and uniqueness include:

- Real-time, multi-dimensional measurement of Maqasid performance across the five higher objectives, rather than binary halal/haram compliance.
- Direct integration of ethical values with routine performance monitoring, bridging the divide between spiritual stewardship and operational metrics.
- Visual accountability dashboard with heatmaps and integrity scores, making governance quality transparent immediately.
- Structured diagnostic and interactive control processes that transform Maqasid performance into actionable management conversations.
- Lightweight, modular design requiring no major systems investment, lowering adoption barriers for education, non-profit, and social enterprise sectors.

BENEFITS TO MANKIND

The MACS dashboard offers potential benefits across multiple stakeholders including:

- Educational Institutions (Islamic schools, universities, training centres) - to monitor their contribution to intellect preservation measuring not only enrolment/graduation rates, but the quality of knowledge transmission, critical thinking development, and ethical formation.

- Non-Profit and Philanthropic Organizations (waqf, zakat, sadaqah etc) - useful in providing a structured approach to identify and remediate accountability pressures from donors, regulators, and beneficiaries.
- Corporate and Financial Institutions - to differentiate themselves through apparent Maqasid performance revealing significant performance variation than conventional financial metrics.
- Regulators and Standard-Setters - incorporating Maqasid considerations into mandatory reporting frameworks similar with Indonesia's Financial Services Authority (OJK) and Malaysian's Central Bank (BNM) which focus on consumer protection and formal Shariah compliance.

COMMERCIAL POTENTIAL

MACS dashboard is modular and indicator-based which can scale and be licensed with minimal development cost. Thus, it has the potential to be commercialize as (1) a university-wide governance dashboard for SBUs, faculties, research centres; (2) a Maqasid compliance and reporting system for Islamic NGOs, waqf, zakat and co-operatives; (3) a premium add-on module for existing accounting or governance systems; or (4) a training and certification package, positioning institutions to adopt Maqasid-based governance maturity assessments.

CONCLUSION

The Maqasid Accountability Control System (MACS) resolves the long-standing detachment between Islamic ethical values and operational management by translating the five Maqasid dimensions into measurable, actionable governance tool and decision-oriented indicators. Embedded within Simons' Levers of Control framework, the proposed dashboard featuring quantifiable metrics, heatmap visualization, and an integrity score enables institutions to move beyond formal compliance toward substantive accountability, aligning daily decisions with higher-order governance values. Since digital governance becomes more central, MACS offers a forward-looking framework with strong potential for refinement, institutional adoption and commercial development.

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