



Ethical Knowledge Quality: A Theoretical Integration of Islamic Ethical Principles and Resource-Based Theory for Organizational Performance Enhancement

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ABSTRACT

This study proposes a novel conceptual model termed "Ethical Knowledge Quality," which integrates Islamic values with resource-based theory to address existing gaps in the literature concerning the relationship between knowledge quality and organizational performance. Employing a theoretical integration methodology, the study synthesizes existing literature on knowledge quality, learning orientation, and Islamic organizational principles through a systematic literature review and theoretical modeling. The resulting framework defines Ethical Knowledge Quality as relevant and accurate knowledge that adds value to oneself, others, and the organization in achieving quality of life in both this world and the hereafter, while fostering closeness to Allah SWT. The study further identifies learning orientation and digital capabilities as key catalysts for enhancing knowledge quality and organizational performance within this framework. The findings suggest that organizations can implement this model to develop more holistic knowledge management systems that consider both worldly success and spiritual fulfillment, ultimately promoting more sustainable and ethical business practices. This research contributes a novel integration of Islamic ethical principles with contemporary knowledge management theory, offering a unique perspective on organizational performance enhancement that addresses both material and spiritual dimensions, thereby filling a significant gap in existing scholarship and providing a culturally grounded alternative framework for knowledge-driven organizational development.

Keyword: Ethical Knowledge Quality, Resource-Based Theory, Learning Orientation, Islamic Ethical Principles, Organizational Performance

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INTRODUCTION

In today's knowledge-driven economy, organizations increasingly rely on the quality of their knowledge resources to sustain competitive advantage. Resource-based theory (RBT), as advanced (Barney, 1991) and refined (Peteraf & Barney, 2003), posits that performance differences among organizations stem from heterogeneous, immobile resources that are valuable, rare, inimitable, and non-substitutable. Within this framework, knowledge has emerged as the most critical organizational resource, surpassing physical and financial assets in its capacity to drive innovation, reduce costs, and create value for customers (Gupta & Govindarajan, 2000). The knowledge-based

view of the firm further asserts that an organization's existing knowledge base is the primary determinant of sustainable competitive advantage (Atakan et al., 2014).

Despite its strategic importance, knowledge quality remains an underexplored construct in management research. Quality knowledge is defined by criteria including credibility, relevance, and adaptability, and its measurement requires that knowledge be collected, processed, and assessed in a systematic and continuous manner (Zebal et al., 2019), (Widodo, Sitty Yuwalliatin, 2015). Scholars have identified several persistent challenges: the need to evaluate tacit knowledge and quality indicators over time (Amin, Z., & Romli, 2019.); the conditions necessary for knowledge quality to transform into innovative outcomes (Zubielqui et al., 2018); and the management of knowledge loss across industries (Wilson & Campbell, 2018). These gaps underscore the urgency of developing a more refined and holistic framework for understanding and measuring knowledge quality.

However, conventional resource-based theory faces significant theoretical limitations. (Truijens, 2008) and (Makadok, 2001) have noted that RBT lacks attention to the dynamic processes of resource creation, fails to adequately explain how resources generate sustainable competitive advantage over time, and has been criticized as tautological in its explanatory logic (Apriliyanti, 2022). More fundamentally, mainstream RBT is characterized by an individualistic and organization-centric orientation: it prioritizes competitive positioning over cooperative relationships, neglects moral and ethical dimensions, and is silent on questions of social responsibility, spiritual purpose, and the broader well-being of stakeholders beyond the firm. In practice, these limitations mean that RBT-derived knowledge management frameworks may lead to knowledge practices that are technically efficient yet ethically incomplete and socially unsustainable.

Learning orientation has been identified as a critical organizational factor that shapes knowledge quality and performance outcomes. It encompasses commitment to learning, shared vision, and open-mindedness, and has been shown to positively influence knowledge competency, innovation, and business performance (Kumar & Garza-reyes, 2020), (Hutahayan, 2020) Research also confirms that learning orientation facilitates knowledge sharing among employees and enhances dynamic capabilities (Chien & Tsai, 2021), (Ro et al., 2020). Nevertheless, evidence on the specific mechanisms through which individual dimensions of learning orientation contribute to organizational performance remains (Manuela Vega-Vazquez, 2014), highlighting the need for integrative models that more precisely specify these relationships within a value-laden organizational context.

Alongside these theoretical gaps, a growing body of scholarship in the Islamization of knowledge movement argues that contemporary organizational theory must be enriched by moral and spiritual principles derived from Islamic sources (Iznan & Tarip, 2019), (Hesti Widiyanti, Tri Handayani, Bahri Kamal, Fitri Amaliyah, 2024). The Holy Qur'an places knowledge at the center of human purpose and spiritual development, as affirmed in Surah Al-Mujadalaah verse 11 and Surah Al-Alaq verses 1–5. The concept of ethical which encompasses the pursuit of benefit and the prevention of harm across the dimensions of religion, life, intellect, lineage, and property offers a principled foundation for evaluating whether organizational knowledge truly adds value (Damayanti et al, 2025). As the companion of the Prophet, Ibnu Mas'ud, affirmed, truly beneficial knowledge is that which draws one closer to Allah SWT, generates awareness of duty, and contributes to both worldly and spiritual excellence. This perspective challenges the narrow, interest-maximizing assumptions embedded in conventional RBT and opens a path toward more ethical and sustainable knowledge management.

Despite the relevance of these insights, no prior study has systematically integrated Islamic ethical principles with resource-based theory to construct a comprehensive framework for knowledge quality in organizational settings. The existing literature either adopts a secular, instrumentalist view of knowledge (focused solely on competitive advantage) or addresses Islamic values in a general normative sense, without operationalizing them within a rigorous theoretical model (Hesti Widiyanti, Tri Handayani, Bahri Kamal, Fitri Amaliyah, 2024). This gap is significant because organizations particularly those operating in Muslim majority contexts require knowledge management frameworks that honor both worldly performance objectives and transcendent moral responsibilities.

To address this gap, the present study proposes a novel conceptual model termed "Ethical Knowledge Quality" (EKQ), defined as relevant and accurate knowledge that adds value to oneself, others, and the organization in achieving quality of life in this world and the hereafter, while fostering closeness to Allah SWT. The primary objectives of this conceptual study are: (1) to develop a new conceptual framework integrating Islamic ethical principles with resource-based theory; (2) to propose Ethical Knowledge Quality as an enhanced approach to organizational knowledge management; (3) to establish propositions linking learning orientation, digital capabilities, and knowledge quality within an Islamic values framework; and (4) to provide theoretical and practical guidelines for implementing ethical and holistic knowledge management systems. By doing so, this study contributes a unique perspective to both the knowledge management and Islamic management literatures, with implications for sustainable and ethical organizational practice.

LITERATURE REVIEW

This section critically examines the theoretical foundations underpinning the proposed Ethical Knowledge Quality (EKQ) framework. It surveys the literature on resource-based theory, knowledge quality, organizational performance, learning orientation, and Islamic ethical principles, identifying both areas of convergence and persistent gaps that motivate the present conceptual contribution.

Resource-Based Theory: Foundations and Limitations

Resource-based theory (RBT) remains one of the most influential frameworks in strategic management, explaining performance differences across organizations through the lens of heterogeneous and immobile resources (Peteraf & Barney, 2003). Rooted in the seminal work of Birger Wernerfelt (1995), and subsequently formalized by Barney (1991), RBT posits that sustainable competitive advantage derives from resources that are simultaneously valuable, rare, inimitable, and non-substitutable (VRIN). Competitive advantage is thus an internal phenomenon, residing in the firm's unique resource endowments rather than in market structure or external positioning (Hoopes et al., 2003).

The knowledge-based view (KBV), widely regarded as an extension of RBT, elevates knowledge to the status of the most strategically significant organizational resource (Gupta & Govindarajan, 2000). From this perspective, a firm's capacity to generate, integrate, and deploy knowledge assets is the primary determinant of long-run competitive success (Bruce & Udo, 2009), (Zack, 1999). When properly managed, knowledge creates economic, social, intellectual, and cultural value that is difficult for rivals to replicate (Priem & Butler, 2001). Dynamic extensions of RBT have further explored how organizations integrate, recon ethical, and evolve their resource bases in response to environmental turbulence (Teece, 2016), (Helfat & Peteraf, 2003),

acknowledging that resources are not static endowments but follow developmental life cycles.

Nevertheless, RBT is not without substantive critique. (Truijens, 2008) argue that conventional RBT under-theorizes the dynamic processes through which resources are created and renewed, focusing instead on the static capture of existing advantages. (Apriliyanti, 2022) questions the theory's explanatory rigor, characterizing certain formulations as tautological. More significantly for the present study, RBT has been criticized for its ethical incompleteness: it operates from an individualistic, organization-centric logic that prioritizes competitive positioning over cooperation, disregards moral obligations toward broader stakeholders, and offers no normative vision of what organizational performance should ultimately (Hesti Widiyanti, 2024). This last limitation is particularly consequential in knowledge management, where the purposes for which knowledge is accumulated and deployed are inseparable from questions of value, ethics, and social responsibility.

Knowledge Quality: Dimensions, Measurement, and Gaps

Knowledge quality has been conceptualized as the degree to which knowledge is relevant, accurate, timely, complete, and usable for organizational purposes (Jayashree et al., 2014), (Daft & Lengel, 1986). Yoo (2014) delineates three primary dimensions: intrinsic knowledge quality, encompassing precision, reliability, and timeliness; contextual knowledge quality, referring to the appropriateness and relational value of knowledge within specific task environments; and follow-up knowledge quality, concerning the extent to which knowledge can be flexibly extended, adapted, and applied to novel challenges (Widodo, Sitty Yuwalliatin, 2015), (Erden et al., 2008). Usability and innovativeness have also been proposed as two core measurement dimensions, reflecting the dual requirement that knowledge be both practically applicable and generative of organizational innovation (Bereiter et al., 2019), (Soo et al., 2004).

(Hesti Widiyanti, 2024) synthesizes these perspectives by defining knowledge quality as the acquisition of useful and innovative knowledge, emphasizing that its value is realized only through purposeful deployment. This resonates with Davenport's (Davenport. H, 1998) observation that human resources engage deeply with knowledge only when they perceive it as personally and organizationally beneficial a point that implicitly raises questions about the motivational and normative dimensions of knowledge work that mainstream frameworks have yet to fully address.

Several research gaps persist in the knowledge quality literature. First, tacit knowledge and qualitative quality indicators require longitudinal evaluation methods that current frameworks inadequately provide (Amin & Romli, 2019), (John Han, Gil S.Jp, 2018). Second, the conditions under which knowledge quality translates into innovative outcomes remain underspecified (Corral et al., 2019). Third, organizational knowledge loss continues to be a systemic challenge across industries, yet knowledge management systems rarely incorporate proactive loss prevention frameworks (Wilson & Campbell, 2018). Fourth, and most critically, knowledge quality is routinely operationalized without reference to the values, ethical commitments, or spiritual orientations of knowledge workers a gap that renders existing frameworks incomplete in contexts where organizational culture is shaped by religious or moral principles (Lakeside et al., 2021)

Organizational Performance: Multidimensional Perspectives

Organizational performance is a multidimensional construct encompassing the extent to which an organization achieves its strategic goals and objectives relative to its competitors (Zhang, 2011). Financial capability, market growth, and value creation are

among the most commonly cited performance indicators (G. Cao et al., 2025) while broader conceptions include balanced scorecard frameworks, intellectual capital assessments, and intangible benefit evaluations (Shahzad et al., 2016) (Bashaer Almatrooshi, 2016). Define organizational performance as the aggregate output of an organization's activities, while (Alosani & Yusoff, 2020), characterize it as a series of achievements resulting from the systematic implementation of practices.

Human capital the accumulated knowledge, skills, and expertise of an organization's workforce has been consistently identified as a central driver of organizational performance (Hashi & Bashiir, 2009). This perspective aligns with the knowledge-based view's assertion that cognitive and social capacities, rather than physical or financial assets alone, are the ultimate source of sustained performance superiority. However, performance measurement systems in knowledge management tend to focus on tangible, quantifiable outcomes, neglecting the relational, ethical, and well-being dimensions that are integral to holistic organizational health. A framework that integrates spiritual and moral dimensions into performance evaluation is therefore both theoretically warranted and practically needed.

Learning Orientation as a Catalyst for Knowledge Quality

Learning orientation reflects a set of organizational values and norms that predispose an organization to create and use knowledge through continuous experimentation, open inquiry, and shared vision (Sinkula et al., 1997). It encompasses three core dimensions commitment to learning, open-mindedness, and shared vision and is distinguished from performance orientation by its tolerance for error, risk-taking, and adaptive change (Stanley M Gully et al., 2015). Empirical evidence consistently supports a positive relationship between learning orientation and a range of performance outcomes, including innovation (Kumar & Garza-reyes, 2020), knowledge competency (Hutahayan, 2020), dynamic capabilities (Chien & Tsai, 2021), and knowledge sharing behavior (Ro et al., 2020).

(Eduardo et al., 2020) offer a more nuanced assessment, finding that the contributions of individual. learning orientation dimensions to competitiveness and organizational performance are not uniformly positive shared vision, for instance, may exert a negative effect on performance under certain conditions. This suggests that learning orientation operates differently depending on the broader organizational and cultural context within which it is embedded (Winkler & Fyffe, 2016). reinforce this point, arguing that genuine learning orientation requires deep cultural transformation, not merely isolated training interventions.

From an Islamic perspective, learning orientation corresponds to the concept of *hifzu al-'aql* the preservation and cultivation of reason as a divine trust. The Qur'anic imperative to read, reflect, and continuously acquire knowledge (Al-Alaq: 1–5) positions learning not merely as an organizational strategy but as a spiritual obligation. (A. Firdaus, 2014) notes that purposeful learning, grounded in awareness of one's duties before Allah SWT, motivates not only individual self-improvement but also the sharing of benefits with others and the pursuit of wealth that enables generosity and social contribution. This Islamic framing enriches learning orientation theory by introducing intrinsic spiritual motivation as a complementary driver of knowledge creation and use.

Islamic Ethical Principles and Organizational Knowledge

The Islamization of knowledge represents a growing intellectual movement that seeks to integrate Islamic epistemological and ethical principles with contemporary scientific inquiry (Iznan & Tarip, 2019), (Hesti Widiyanti, Tri Handayani, Bahri Kamal,

Fitri Amaliyah, 2024). Central to this project is the concept of ethical an Arabic term denoting benefit, welfare, and the prevention of harm which Islamic jurisprudence employs as a foundational criterion for evaluating human actions and policies in light of the five essential objectives of Islamic law (*maqasid al-shari'ah*): the preservation of religion (*din*), life (*nafs*), intellect (*'aql*), lineage (*nasl*), and property (*mal*) (Md. Faruk Abdullah, 2012).

Islamic scholars (*fuqoha*) categorize ethical along several axes. By degree of necessity, it encompasses al-maslahah al-dharuriyyah (essential benefits related to basic human needs), al-maslahah al-hajiyyah (complementary benefits that facilitate the fulfillment of essential needs), and al-maslahah al-tahsiniyyah (embellishing benefits that refine and perfect prior levels of well-being) (Salma, 2020). By the nature of its grounding in Islamic sources, it is divided into *al-muamalah al-mu'tabarah* (explicitly affirmed by Islamic texts), *al-maslahah al-mulqah* (explicitly negated), and *al-maslahah al-mursalah* (unaddressed by explicit texts but consistent with the spirit of Islamic law) (Ahmad Musadik, Siti Hajar Salwa and Yusuff, Noraini and Abd Aziz, Noriza and Abdul Ghani Azmi, 2024). This taxonomy offers a nuanced vocabulary for evaluating the quality and legitimacy of knowledge from an Islamic standpoint.

The application of ethical to organizational knowledge management is both theologically grounded and practically significant. The Qur'an affirms that those endowed with knowledge are elevated in rank (Al-Mujadalaah: 11), while the Prophet's companion Ibnu Mas'ud defined truly beneficial knowledge as that which generates fear of Allah SWT, heightens awareness of one's duties, and draws one into closeness with the Divine. This understanding transcends the instrumental view of knowledge as a source of competitive advantage, situating it instead within a holistic framework of individual, social, and spiritual flourishing. Ethical thus provides the normative foundation for a knowledge quality construct that addresses both material efficiency and transcendent purpose dimensions that existing secular frameworks systematically neglect.

Toward Ethical Knowledge Quality: Bridging the Gap

A critical review of the literature reveals a structural gap at the intersection of resource-based theory, knowledge quality, and Islamic values. While RBT provides a robust framework for understanding knowledge as a strategic resource, it lacks the normative and spiritual dimensions necessary to guide knowledge management in ethically complex and culturally diverse organizational contexts. Existing knowledge quality frameworks, though technically sophisticated, are largely value-neutral and do not account for the motivational role of religious and moral commitments in shaping how knowledge is created, shared, and applied. Learning orientation theory, though enriched by its emphasis on culture and continuous improvement, has not been systematically connected to Islamic principles of reason preservation and spiritual accountability.

This study proposes Ethical Knowledge Quality (EKQ) as a conceptual bridge across these gaps. By integrating the VRIN logic of RBT with the five objectives of Islamic law and the learning orientation literature, EKQ offers a comprehensive and ethically grounded reconceptualization of knowledge quality one that is relevant and accurate, adds value to self and others, promotes quality of life in this world and the hereafter, and fosters closeness to Allah SWT. This integration, elaborated in the propositions and theoretical model presented in the following sections, constitutes the original scholarly contribution of the present study.

METHODOLOGY

Research Design

This study adopts a conceptual research design grounded in theoretical integration methodology. Conceptual research is appropriate when the primary objective is the development, synthesis, or extension of theoretical frameworks rather than the generation of empirical data. Given that the construct of Ethical Knowledge Quality (EKQ) does not yet exist in the literature and requires philosophical, theological, and management-theoretical foundations to be assembled into a coherent framework, a conceptual approach is both epistemologically justified and methodologically necessary. The study does not seek to test hypotheses derived from existing theory but to develop and justify new propositions that can guide future empirical inquiry.

The research paradigm is interpretivist in orientation, recognizing that organizational knowledge and its quality are socially and culturally constructed phenomena whose meaning cannot be reduced to objective, value-free measurement. This paradigm is consistent with the Islamic epistemological stance underpinning the study, which holds that knowledge is always situated within a normative framework of purpose, accountability, and transcendent meaning. The integration of Islamic ethical principles with secular management theory thus represents not merely a theoretical exercise but a deliberate epistemological intervention aimed at broadening the philosophical boundaries of knowledge management research.

Systematic Literature Review

The first phase of the methodology involved a systematic review of literature across four interconnected domains: (1) resource-based theory and the knowledge-based view of the firm; (2) knowledge management and knowledge quality frameworks; (3) Islamic organizational principles, ethical jurisprudence, and the Islamization of knowledge movement; and (4) learning orientation and its relationship to organizational performance. The review was conducted across multiple scholarly databases, including Scopus, Web of Science, Google Scholar, and JSTOR, using combinations of search terms such as "resource-based theory," "knowledge quality," "ethical," "Islamic management," "learning orientation," "organizational performance," and "knowledge management."

Inclusion criteria required that selected sources be published in peer-reviewed journals, academic books, or credible institutional reports, and that they be directly relevant to at least one of the four thematic domains under review. Sources were prioritized on the basis of citation impact, theoretical contribution, and recency, with seminal works from earlier decades retained where they remain foundational to the field. The review was not limited by publication language for Islamic jurisprudential sources, given that authoritative texts on ethical are predominantly available in Arabic and Indonesian scholarly traditions. The literature review served the dual purpose of mapping the existing state of knowledge and identifying the theoretical gaps and intersections that motivate the EKQ framework

Theoretical Synthesis and Proposition Development

The second phase involved systematic theoretical synthesis, following the methodological framework proposed (Metrics, 2017) for conceptual paper development. This process unfolded in three sequential stages.

In the first stage, the theoretical underpinnings of RBT, the knowledge-based view, learning orientation theory, and Islamic ethical principles were individually analyzed to identify their core assumptions, definitional boundaries, and explanatory mechanisms. Each body of theory was assessed not only for its positive contributions but also for its internal limitations and the normative assumptions it carries particularly with respect to what constitutes valuable knowledge and who benefits from organizational performance.

In the second stage, points of theoretical convergence and divergence were systematically mapped. This comparative analysis revealed that RBT's VRIN criteria for resource value bear a structural homology with the ethical taxonomy of essential, complementary, and embellishing benefits (*dharuriyyah*, *hajiyyah*, and *tahsiniyyah*), in that both frameworks seek to evaluate resources or actions by their capacity to generate sustained and layered value. Similarly, the learning orientation literature's emphasis on continuous knowledge creation and organizational culture was found to correspond with the Islamic concept of *hifzu al-'aql* the preservation and purposeful cultivation of reason as a moral and spiritual duty.

In the third stage, these convergences were formalized into conceptual propositions that specify the relationships among learning orientation, Ethical Knowledge Quality, and organizational performance. Propositions were developed inductively from the theoretical synthesis rather than deductively from a single prior theory, in accordance with the conceptual research methodology recommended by (Metrics, 2017). Each proposition was assessed for logical consistency, theoretical parsimony, and alignment with both Islamic normative principles and empirical findings from the extant management literature.

Framework Development and Conceptual Validation

The third phase involved the construction of the integrated theoretical framework and its visual representation as a Grand Theory Model. The framework development process followed established guidelines for model building in management research, which require that conceptual models specify the key constructs, the nature of relationships among constructs, the boundary conditions of the model, and the empirical referents that would allow future testing.

The EKQ framework integrates four components: (1) the theoretical foundations of RBT and the knowledge-based view, which establish knowledge as a strategic organizational resource; (2) the ethical taxonomy, which provides normative criteria for evaluating the quality and legitimacy of knowledge in both worldly and transcendent terms; (3) learning orientation, which identifies the organizational cultural conditions that catalyze high quality knowledge creation and sharing; and (4) organizational performance, conceptualized in multidimensional terms that encompass financial, intellectual, social, and spiritual dimensions of value creation.

Conceptual validation was pursued through two complementary strategies. First, the internal consistency of the framework was evaluated by examining whether each proposition follows logically from its theoretical premises and whether the overall model is free from contradictions or circular reasoning. Second, the framework was assessed for external coherence that is, the degree to which it is consistent with and extends, rather than merely replicates, existing theoretical contributions in the knowledge management and Islamic management literatures. While empirical validation through quantitative or qualitative field research is reserved for future studies, the conceptual validation process followed here is standard practice for theoretically grounded frameworks at the developmental stage.

Scope and Limitations of the Methodology

The present methodology is explicitly conceptual in scope and does not generate primary empirical data. As such, it is subject to several limitations that should be acknowledged transparently. First, the propositions advanced in this study, while theoretically grounded, remain untested against organizational data. Their validity is logical and argumentative rather than statistical, and they are therefore best understood as research hypotheses awaiting empirical investigation. Second, the integration of Islamic ethical principles introduces a normative dimension that may not transfer uniformly to organizational contexts shaped by non-Islamic cultural or religious traditions. The framework is theoretically universal in its aspirations but culturally situated in its immediate application, and cross-cultural generalizability should be assessed in future research. Third, the systematic literature review, while comprehensive, is inherently selective; alternative theoretical resources not captured in the review may offer further insights or critiques of the proposed model.

Notwithstanding these limitations, the methodology is appropriate and sufficient for the study's stated objectives: to develop a new conceptual framework, to formalize the construct of Ethical Knowledge Quality, and to establish the theoretical propositions necessary for subsequent empirical investigation. The study's contribution lies precisely in this theoretical development work, which creates the conditions for a new and productive research program at the intersection of Islamic management studies and contemporary knowledge management theory.

FINDINGS AND DISCUSSION

This section presents the theoretical results of the study in the form of three principal outputs: (1) the conceptual definition and dimensional structure of Ethical Knowledge Quality (EKQ); (2) the formal propositions linking EKQ with learning orientation and organizational performance; and (3) the integrated Grand Theory Model. Each output is discussed in relation to existing theoretical frameworks and the implications for Islamic management scholarship and organizational practice.

Conceptual Definition and Dimensions of Ethical Knowledge Quality

The first result of the theoretical synthesis is the formulation of Ethical Knowledge Quality (EKQ) as a novel construct. Drawing on the integration of resource-based theory, the knowledge-based view, and Islamic ethical jurisprudence, EKQ is defined as follows:

Definition of Ethical Knowledge Quality: Relevant and accurate knowledge that adds value to oneself, others, and the organization in achieving quality of life in this world (*dunya*) and the hereafter (*akhirah*), while fostering closeness to Allah SWT, so as to achieve optimal and sustainable organizational performance.

This definition integrates three layers of value that correspond to the three levels of ethical in Islamic jurisprudence. At the essential (*dharuriyyah*) level, EKQ fulfills the basic organizational need for accurate and relevant knowledge corresponding to conventional dimensions of knowledge quality such as precision, timeliness, and completeness (Atakan et al., 2014), (Widodo, Sitty Yuwalliatin, 2015) . At the

complementary (*hajiyyah*) level, EKQ extends beyond individual utility to encompass value creation for others and for the organization, reflecting the social and relational dimension of Islamic knowledge ethics. At the embellishing (*tahsiniyyah*) level, EKQ aspires to transcend the pursuit of closeness to Allah SWT and the realization of quality of life in both worldly and spiritual dimensions a level of value entirely absent from secular knowledge quality frameworks.

Table 1 presents a comparative mapping of conventional knowledge quality dimensions against the EKQ framework, illustrating how the Islamic integration both preserves and extends existing constructs.

Table 1. Comparative Mapping: Conventional Knowledge Quality vs. Ethical Knowledge Quality

Dimension	Conventional KQ	Islamic Ethical Level	EKQ Integration
Intrinsic Quality	Accuracy, reliability, timeliness	Al-Maslahah al-Dharuriyyah (Essential)	Accurate & relevant knowledge fulfilling hifzu al-'aql (preservation of reason)
Contextual Quality	Relevance, appropriateness, task-fit	Al-Maslahah al-Hajiyyah (Complementary)	Value-adding knowledge for self, others, and the organization
Follow-up Quality	Adaptability, extensibility, ease of application	Al-Maslahah al-Tahsiniyyah (Embellishing)	Knowledge that elevates dunya & akhirah well-being and closeness to Allah SWT
Usability & Innovation (Chan et al., 2008)	Practical applicability and novelty	Al-Maslahah al-Mu'tabarah (Affirmed)	Knowledge whose usefulness is affirmed by both empirical and divine/normative criteria

Source: Developed by authors (2026), adapted from Yoo (2014), Damayanti et al. (2025), Salma S (2016).

The mapping in Table 1 demonstrates that EKQ is not a rejection of conventional knowledge quality theory but a principled extension of it. The intrinsic, contextual, and follow-up dimensions identified (Yoo, 2014) remain valid and necessary, but are re-embedded within a normative hierarchy that gives them ultimate purpose and direction. This is consistent with the Islamic epistemological position that all knowledge derives its value from its orientation toward the good (ethical) and its alignment with the objectives of Islamic law (*maqasid al-shari'ah*).

Proposition 1: Ethical Knowledge Quality and Organizational Performance

The first formal proposition concerns the relationship between Ethical Knowledge Quality and organizational performance. Drawing on resource-based theory (Barney, 1991), (Peteraf & Barney, 2003), and the knowledge-based view (Gupta & Govindarajan, 2000) , knowledge that is accurate, relevant, and purposively oriented toward both worldly and transcendent value constitutes a uniquely valuable, rare, inimitable, and non-substitutable (VRIN) resource. When an organization's knowledge base is characterized by EKQ that is, when it satisfies both technical quality criteria and

Islamic normative criteria it enables the organization to develop strategies that are not only efficient but also ethically grounded and socially sustainable.

Proposition 1: Ethical Knowledge Quality (EKQ) defined as relevant, accurate knowledge that adds value to self, others, and the organization in achieving quality of life in dunya and akhirah while fostering closeness to Allah SWT is positively associated with organizational performance across financial, intellectual, social, and spiritual dimensions.

This proposition extends prior empirical findings linking knowledge quality to competitive advantage and organizational performance (M. Cao & Zhang, 2011), (Shahzad et al., 2016), by specifying the normative conditions under which knowledge quality becomes truly sustainable. Secular frameworks measure organizational performance primarily through financial and market indicators (Hee-Jae Cho, 2005) while Islamic management scholarship emphasizes a broader conception of well-being (falah) encompassing material sufficiency, social welfare, and spiritual flourishing (Iznan & Tarip, 2019). Proposition 1 bridges these perspectives by operationalizing organizational performance as a multidimensional construct that includes, but is not reducible to, financial outcomes.

The practical implication is significant: organizations that cultivate EKQ are not merely investing in competitive resources in the conventional RBT sense; they are also building the moral and spiritual capital that sustains trust, commitment, and cooperative behavior among stakeholders resources that are particularly difficult for competitors to imitate precisely because they are embedded in organizational culture and value systems (Peteraf & Barney, 2003). This insight addresses one of the most persistent criticisms of RBT its silence on the ethical dimensions of competitive advantage by anchoring the concept of resource value in a normative framework that prioritizes human wellbeing and divine accountability.

Proposition 2: Learning Orientation as a Catalyst for Ethical Knowledge Quality

The second proposition concerns the role of learning orientation as an organizational mechanism that catalyzes the development of EKQ. Learning orientation, defined as the set of organizational values and norms that predispose an organization to create and use knowledge through experimentation, shared vision, and open-mindedness (Sinkula & Baker, n.d.). operates as a cultural infrastructure within which high-quality knowledge can emerge and circulate.

Proposition 2: Learning orientation comprising commitment to learning, open-mindedness, and shared vision positively and significantly influences the development of Ethical Knowledge Quality, and this relationship is mediated by the alignment of organizational culture with Islamic values of hifzu al-'aql (preservation of reason) and social benefit (muslahah li al-ummah).

This proposition synthesizes empirical evidence on learning orientation's positive effects on knowledge competency (Hutahayan, 2020), dynamic capabilities (Chien & Tsai, 2021), and knowledge sharing (Ro et al., 2020) with the Islamic normative

framework of reason preservation. The concept of *hifzu al-'aql* one of the five foundational objectives of Islamic law positions learning not as an optional organizational strategy but as a moral imperative: an organization that fails to nurture the intellectual capacity of its members is, in Islamic terms, complicit in the degradation of a divinely entrusted faculty (D. A. Firdaus, 2019).

The mediating role of Islamic cultural alignment introduced in Proposition 2 represents an original theoretical contribution. Prior studies of learning orientation have operated within a culturally neutral framework that assumes the motivational drivers of learning are universal (Pinder, C. C., & Harlos, n.d.), (Kumar & Garza-reyes, 2020). The present study challenges this assumption by proposing that in organizational contexts shaped by Islamic values, the spiritual dimension of learning its orientation toward the hereafter and toward closeness with Allah SWT constitutes an additional and powerful motivational layer that amplifies the conventional effects of learning orientation on knowledge quality.

Table 2 summarizes the correspondence between learning orientation dimensions and their Islamic normative equivalents, illustrating the theoretical integration underlying Proposition 2.

Table 2. Correspondence Between Learning Orientation Dimensions and Islamic Normative Principles

LO Dimension	Organizational Manifestation	Islamic Equivalent	Effect on EKQ
Commitment to Learning	Investing in training, experimentation, and knowledge creation	Hifzu al-'aql: Preservation and cultivation of reason	Enhances intrinsic and contextual knowledge quality
Open-Mindedness	Willingness to critically evaluate established practices	Tafakkur: Reflective thinking and evaluation (muhasabah)	Promotes adaptability and follow-up knowledge quality
Shared Vision	Collective commitment to organizational purpose and goals	Al-Maslahah al-'ammah: Collective benefit and social welfare	Aligns knowledge creation with organizational and transcendent value

Source: Developed by authors (2026), adapted from (Sinkula & Baker, n.d.), (D. A. Firdaus, 2019).

The Grand Theory Model: An Integrated Framework

The integration of Proposition 1 and Proposition 2 yields the Grand Theory Model of Ethical Knowledge Quality, which constitutes the central theoretical contribution of this study. The model posits a sequential causal pathway: learning orientation (shaped by Islamic values of reason preservation and collective benefit) cultivates Ethical Knowledge Quality (assessed against both technical and ethical-based normative criteria), which in turn drives multidimensional organizational performance (encompassing financial, intellectual, social, and spiritual dimensions of well-being).

The Grand Theory Model differs from conventional knowledge management frameworks in three fundamental respects. First, it is explicitly normative: it does not merely describe how knowledge quality leads to performance, but specifies the moral and spiritual conditions under which this relationship becomes sustainable and ethically

legitimate. Second, it is epistemologically integrative: it treats Islamic ethical principles not as supplementary addenda to secular theory but as constitutive elements of the framework's explanatory logic, reshaping the meaning of key constructs such as "value," "performance," and "quality." Third, it is holistically oriented: by incorporating both *dunya* (worldly) and *akhirah* (transcendent) dimensions of organizational purpose, the model extends the temporal and normative horizon of organizational performance beyond the quarterly earnings cycle or even the organizational lifespan, toward the ultimate accounting before Allah SWT.

Ethical 1 below presents the Grand Theory Model schematically. The model identifies learning orientation as the antecedent variable, EKQ as the mediating construct, and multidimensional organizational performance as the outcome variable, with Islamic ethical principles serving as the normative integrating layer that shapes all three components

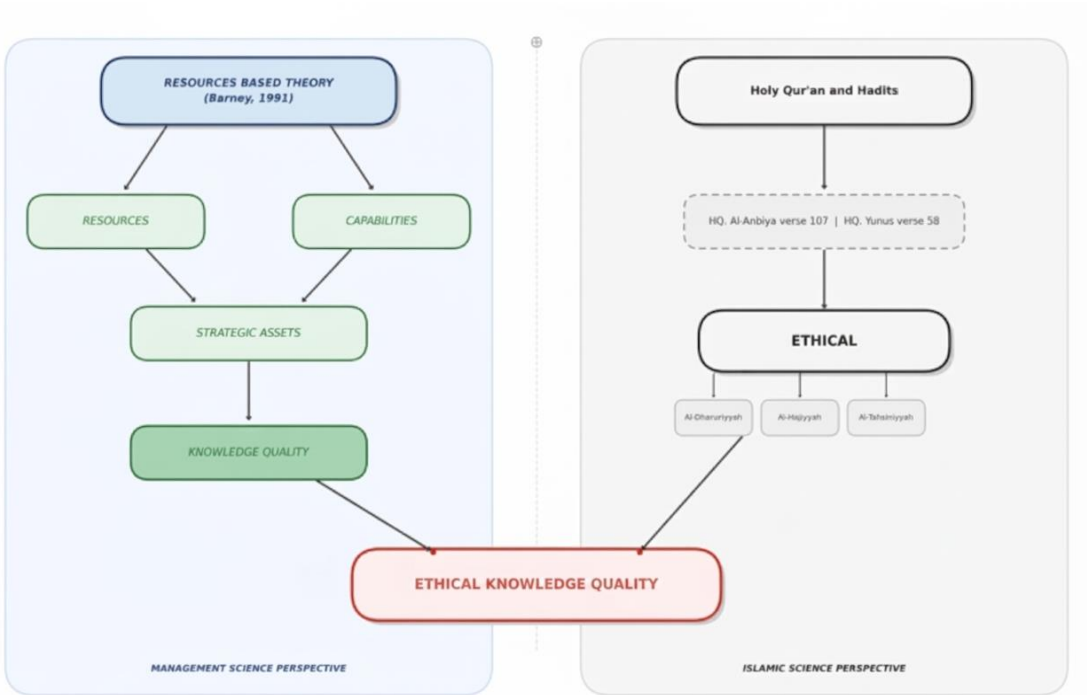


Figure 1. Integration of Resource-Based Theory and Islamic Ethical Principles Toward Ethical Knowledge Quality

Theoretical Implications

The EKQ framework makes a substantive contribution to resource-based theory by resolving its most persistent normative limitation. (Apriliyanti, 2022) and (Truijens, 2008) have noted that RBT, in its conventional formulation, treats organizational resources as instruments of competitive advantage without specifying what that advantage is ultimately for. The framework proposed here answers this question by grounding the concept of resource value in the Islamic principle of ethical: a resource is truly valuable not merely because it enables an organization to outcompete rivals, but because its deployment contributes to the well-being of its users, its community, and its relationship with the Creator. This normative enrichment does not invalidate RBT's analytical logic but situates it within a broader teleological framework that gives it ethical direction and social purpose.

For knowledge quality theory, the EKQ framework provides a much-needed normative dimension. Existing frameworks identify accuracy, relevance, and adaptability as the core dimensions of knowledge quality (Atakan et al., 2014), (Widodo, Sitty Yuwalliatin, 2015) but do not specify why these properties are valuable or what purposes they ultimately serve. The ethical framework answers these questions by situating knowledge quality within the five objectives of Islamic law: knowledge is high quality when it preserves and enhances life, reason, religion, lineage, and property and when it does so not only for the individual knowledge worker or the organization but for the broader community of stakeholders, including future generations. This perspective directly addresses the knowledge loss and knowledge transfer challenges identified in the literature (Wilson & Campbell, 2018). By providing a moral motivation for knowledge stewardship that transcends organizational self-interest.

For Islamic management studies, the EKQ framework represents a methodologically rigorous operationalization of ethical in the domain of organizational knowledge management. Prior work on the Islamization of knowledge has tended to remain at the philosophical or normative level (Iznan & Tarip, 2019) without translating Islamic principles into theoretically specific and empirically testable constructs. By mapping the three levels of ethical onto the established dimensions of knowledge quality and connecting them to the learning orientation and organizational performance literatures, this study creates a bridge between Islamic normative theory and mainstream management science a bridge that enables future researchers to test the framework's propositions using quantitative, qualitative, or mixed-methods approaches in diverse organizational contexts.

Organizations seeking to implement the EKQ framework should consider interventions at three levels. At the individual level, knowledge workers should be supported in developing not only technical competencies but also the reflective and spiritual capacities that Islamic tradition associates with genuine knowledge including tafakkur (deep reflection), muhasabah (self-evaluation), and awareness of the transcendent purposes of their work. At the organizational level, knowledge management systems should be redesigned to incorporate ethical based criteria for knowledge evaluation: asking not only whether knowledge is accurate and usable, but whether its application adds value to the organization's stakeholders and is consistent with Islamic ethical principles. At the institutional level, training and development programs should cultivate a learning orientation that is explicitly aligned with Islamic values of reason preservation, collective benefit, and spiritual accountability creating the cultural conditions within which EKQ can flourish.

These recommendations are particularly relevant for organizations operating in Muslim-majority contexts, where Islamic values are embedded in organizational culture and employee motivation. However, the broader principle that knowledge management systems should be grounded in explicit normative frameworks that specify the ultimate purposes of knowledge creation and use has universal applicability for any organization committed to ethical and sustainable business practices.

Summary of Propositions and Theoretical Outputs

Table3. Summary of Propositions and Their Theoretical Grounding

No.	Proposition Statement	Theoretical Basis	Expected Outcome
P1	EKQ is positively associated with multidimensional organizational performance	RBT (Barney, 1991); KBV (Gupta & Govindarajan,	Improved financial, intellectual, social, and spiritual performance

No.	Proposition Statement	Theoretical Basis	Expected Outcome
		2000) ; Maslahah (Damayanti et al, 2025)	
P2	Learning orientation positively influences EKQ, mediated by Islamic cultural alignment	Learning Orientation (Sinkula et al., 1997); Hifzu al-'aql (A. Firdaus, 2014)	Enhanced knowledge creation, sharing, and maslahah-aligned use
P3	The EKQ framework provides a normatively complete extension of RBT for knowledge management in Islamic organizational contexts	Integration of RBT, KBV, Maslahah taxonomy, and Learning Orientation	A theoretically robust and empirically testable grand theory model

Source: Developed by authors (2026)

The three propositions presented in Table 3 collectively constitute the theoretical core of the Grand Theory Model. Proposition 1 establishes the direct relationship between EKQ and organizational performance; Proposition 2 identifies learning orientation as its primary organizational antecedent; and Proposition 3 positions the integrated framework as a theoretically superior and ethically grounded alternative to conventional RBT-based knowledge management models. Together, they provide a coherent and testable theoretical architecture for future empirical investigation

CONCLUSION

This study addresses a critical gap at the intersection of resource-based theory (RBT), knowledge management, and Islamic organizational ethics by introducing the Ethical Knowledge Quality (EKQ) framework. By integrating the normative architecture of Islamic ethical jurisprudence (*maqasid al-shari'ah*) into conventional RBT, the research reconceptualizes knowledge quality to include moral and spiritual dimensions alongside technical utility. The proposed Grand Theory Model posits that EKQ driven by an Islamic-enriched learning orientation (*hifzu al-'aql*) positively influences multidimensional organizational performance. Ultimately, this framework provides a robust alternative to secular models, harmonizing worldly performance imperatives with transcendent moral responsibilities.

The implications of this research are significant for both theory and practice. Theoretically, it resolves RBT's long-standing ethical limitations by anchoring resource value in Islamic principles, operationalizes ethical within management science, and enriches knowledge quality theory through a multi-level normative assessment framework. Practically, the EKQ framework equips leaders in Muslim-majority enterprises, government bodies, and universities with actionable guidelines to redesign knowledge management systems and institutional governance. By reframing knowledge work as a spiritually significant activity, organizations can foster deeper employee engagement, promote broad stakeholder well-being, and cultivate an intrinsically ethical culture.

To build upon this conceptual foundation, future research must prioritize empirical validation. Scholars should focus on developing a psychometrically sound measurement scale for EKQ and conducting quantitative studies to test the framework's core propositions. Additionally, future inquiries should investigate potential mediating and moderating variables, conduct cross-cultural ethnographic studies to assess generalizability across diverse institutional contexts, and explore how emerging digital capabilities (such as AI and big data) can be governed to support ethical-oriented

knowledge creation. Translating these normative insights into empirical reality remains a vital frontier for advancing ethical knowledge management.

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