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Decolonizing Philanthropy in Building a Theological Framework through Reading the Book Tanbih al-Mughtarrin

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Abstract

Contemporary philanthropy studies are largely shaped by Western epistemological frameworks that conceptualize giving as voluntary charity and humanitarian intervention, often detached from metaphysical accountability and moral discipline. This article aims to reconstruct the theological framework of wealth, philanthropy, and moral responsibility articulated in Tanbih al-Mughtarrin and to examine its epistemic contribution to contemporary debates on philanthropy and moral economy from a decolonial perspective. Using a qualitative library-based method, the study combines theological-textual analysis of the classical work with critical engagement with recent scholarship on philanthropy, Islamic ethics, and moral economy. The findings reveal that the text conceptualizes wealth as a divinely entrusted trust governed by lawful acquisition, ethical stewardship, and obligatory redistribution. Unlike dominant Western paradigms that separate accumulation from redistribution and privilege donor autonomy, the framework integrates production, possession, and circulation within a unified moral economy grounded in accountability (ḥisab), justice, and human dignity (karamah). The study argues that its epistemic contribution lies in proposing an alternative moral ontology in which ownership is understood as trusteeship, philanthropy as obligation rather than voluntarism, and economic activity as inseparable from transcendental accountability. By reconstructing this framework, the article contributes to contemporary efforts to pluralize and decolonize philanthropy studies.

Keywords: Decolonial perspective, Islamic ethics & philanthropy, Theology of wealth

Abstrak

Kajian filantropi kontemporer sebagian besar dibentuk oleh kerangka epistemologis Barat yang memandang pemberian sebagai tindakan sukarela dan intervensi kemanusiaan yang kerap terlepas dari akuntabilitas metafisik dan disiplin moral. Artikel ini bertujuan merekonstruksi kerangka teologis mengenai kekayaan, filantropi, dan tanggung jawab moral yang termuat dalam Tanbih al-Mughtarrin serta mengkaji kontribusi epistemiknya terhadap perdebatan kontemporer tentang filantropi dan ekonomi moral dari perspektif decolonial. Penelitian ini menggunakan metode kualitatif berbasis studi kepustakaan dengan memadukan analisis teologis-tekstual terhadap karya klasik tersebut dan dialog kritis dengan literatur mutakhir tentang filantropi, etika Islam, dan ekonomi moral. Temuan penelitian menunjukkan bahwa teks tersebut memandang kekayaan sebagai amanah ilahi yang diatur melalui perolehan yang halal, pengelolaan yang etis, dan redistribusi yang bersifat wajib. Berbeda dengan paradigma Barat yang memisahkan akumulasi dari redistribusi serta menekankan otonomi donor, kerangka ini mengintegrasikan produksi, kepemilikan, dan distribusi dalam satu

kesatuan ekonomi moral yang berlandaskan akuntabilitas (ḥisab), keadilan, dan martabat manusia (karamah). Studi ini menegaskan bahwa kontribusi epistemiknya terletak pada tawaran ontologi moral alternatif yang memandang kepemilikan sebagai amanah, filantropi sebagai kewajiban, dan aktivitas ekonomi sebagai sesuatu yang tidak terpisahkan dari akuntabilitas transendental. Dengan demikian, artikel ini berkontribusi pada upaya memperluas dan mendekolonisasi studi filantropi kontemporer.

Katakunci: Perspektif dekolonialisasi, Etika dan Filantropi Islam, teologi kekayaan

Introduction

Contemporary philanthropy studies are predominantly shaped by Western epistemological frameworks that conceptualize giving as voluntary charity, humanitarian intervention, or philanthropic altruism (Harvey, Maclean, & Suddaby, 2019). Within this paradigm, philanthropy is often detached from metaphysical accountability and moral discipline, functioning instead as a socio-economic instrument aimed at alleviating poverty or supporting development initiatives (Khan, Harvey, Price, & Maclean, 2023). Recent critical scholarship, however, has increasingly questioned the presumed neutrality and universality of this model, arguing that modern philanthropy is deeply entangled with colonial histories, power asymmetries, and epistemic hierarchies that privilege Western moral economies while marginalizing non-Western ethical traditions (Kumar & Brooks, 2021; Maclean, Harvey, Yang, & Mueller, 2021).

This critique has given rise to what is often described as a decolonial turn in philanthropy studies, which calls for alternative conceptual frameworks rooted in Indigenous, religious, and non-Western epistemologies. Research on Islamic philanthropy has expanded significantly over the past two decades. Recent studies published in reputable journals examine zakat (Fauzia, 2017), waqf (Çizakça, 2000), and faith-based charitable institutions (Fauzia, 2008) from perspectives of governance, legal frameworks, socioeconomic impact, and sustainable development. They indicate a steady growth of scholarly attention to Islamic philanthropy, particularly in relation to poverty alleviation and public policy. Nevertheless, much of this literature approaches Islamic philanthropy as a functional or institutional adaptation of modern philanthropic paradigms, emphasizing efficiency, accountability mechanisms, and alignment with development agendas. Consequently, the theological and ethical foundations of wealth, giving, and moral responsibility in Islamic thought are often treated as

secondary, descriptive, or merely normative rather than as sources of theoretical insight. On the other hands, studies on Sufism and Islamic ethics frequently explore themes of asceticism (*zuhd*) (Zaprulkhan, Abas, & Sarif, 2025), piety, ethical discipline, moral subjectivity, and Islamic ethical formation (Mahmood, 2005), yet they are rarely brought into direct dialogue with contemporary philanthropy theory.

Classical Islamic texts are often approached either as historical artifacts or as sources of spiritual guidance rather than as foundations for social and ethical theory. From a decolonial perspective, this tendency reflects a persistent epistemic imbalance in which non-Western intellectual traditions are treated as objects of study but are rarely recognized as legitimate producers of theory. Recent decolonial scholarship argues that decolonization requires more than criticizing colonial structures of knowledge; it also necessitates recovering marginalized intellectual traditions as valid sources of conceptual and ethical reflection capable of reshaping contemporary global debates (Krugman, 2023; Mignolo & Walsh, 2018). Likewise, postcolonial scholars emphasize that epistemic justice depends upon recognizing non-Western traditions as active contributors to knowledge production rather than merely empirical or cultural references (Bhambra et al., 2018). In a similar vein, Asad (2003) and Taylor (2007) demonstrate that modern secular categories and moral frameworks are historically contingent formations rather than universally neutral paradigms. These debates have encouraged renewed scholarly attention to religious, indigenous, and classical traditions as alternative epistemic resources for addressing contemporary questions of ethics, justice, and social responsibility (Ahmad Malik, 2016; Hallaq, 2013). Within philanthropy studies, however, dominant scholarship continues to be shaped largely by liberal and institutional paradigms that emphasize governance, accountability mechanisms, humanitarian intervention, and development effectiveness (Harvey et al., 2019; Kumar & Brooks, 2021; Maclean et al., 2021). Recent critical studies further demonstrate that contemporary philanthropy frequently operates within structures of elite power, symbolic legitimacy, and market-centered humanitarianism that reproduce rather than fundamentally transform social inequality (Maclean et al., 2021).

Fassin (2012), for instance, argues that modern humanitarian reason often transforms moral concern into a mechanism of governance that legitimizes asymmetrical relations of power and dependency. Similarly, Mitchell (2002) shows how modern economic rationality and development discourse are

historically constructed through political and colonial processes rather than emerging as universally objective systems of knowledge. Although research on Islamic philanthropy has expanded substantially, most studies still approach *zakat*, *waqf*, and charitable practices primarily through legal, institutional, or socioeconomic frameworks while paying limited attention to their theological and moral-philosophical foundations (Choudhury, Pratiwi, & Hoque, 2019; Fauzia, 2017). At the same time, scholarship on Islamic ethics and Sufism often concentrates on piety, spirituality, and ethical self-formation without placing these themes in direct dialogue with contemporary debates on philanthropy and moral economy (Knysh, 2017; Mahmood, 2005). Consequently, an important gap remains between decolonial critiques of knowledge production and the theoretical utilization of classical Islamic ethical texts within contemporary philanthropy studies.

This article addresses that gap by positioning *Tanbih al-Mughtarrin* not merely as a devotional or historical text but as a coherent source of moral and social theory capable of offering an alternative conceptualization of wealth, philanthropy, and moral responsibility. In contrast to dominant philanthropic paradigms grounded in voluntarism, market-centered redistribution, and secular humanitarian rationality, the text advances a theological framework that integrates lawful acquisition, ethical stewardship, social obligation, and transcendental accountability within a unified moral economy. Wealth is understood not as autonomous private ownership but as a divinely entrusted trust whose legitimacy depends upon justice, circulation, and responsibility toward others. Likewise, philanthropy is framed not as discretionary benevolence arising from donor autonomy, but as an ethical obligation embedded within ownership itself. By foregrounding accountability (*ḥisab),* human dignity (*karamah*), and morally disciplined economic agency, the text challenges modern assumptions that separate economy from ethics and redistribution from the moral conditions of accumulation. Through this decolonial reading, the study contributes to broader efforts to pluralize the epistemic foundations of philanthropy studies and to reposition classical Islamic moral theology as an active interlocutor in contemporary debates on moral economy, social justice, and global philanthropy.

The book occupies a distinctive yet insufficiently examined position within the broader tradition of Islamic moral theology. In the socio-religious milieu of Egypt, the text was composed as a critical intervention against the growing tendency of religious life to become spiritually hollowed by attachment

to worldly desire and the deceptive impulses of the *nafs*. Al-Shaʿrani addresses a condition in which acts of worship and outward piety risked losing their ethical and spiritual substance due to excessive immersion in material ambition and moral heedlessness. The book advances a sophisticated moral theology of wealth that resists reductive binaries between ascetic renunciation and material prosperity. The text neither idealizes poverty nor legitimizes unrestricted accumulation; rather, it reorients economic life within a theological horizon of accountability and ethical responsibility. Wealth is valued insofar as it enables *infaq,* fulfills social obligation, preserves human dignity (*karamah*), and disciplines the self through awareness of divine reckoning (*ḥisab).* By integrating lawful economic agency with moral and spiritual responsibility, the text constructs an ethically embedded vision of wealth in which material possession becomes meaningful only when directed toward justice, generosity, and the fulfillment of obligations toward others.

Narratives attributed to early figures such as Sufyan al-Tsauri and Luqman al-Ḥakim further complicate dominant assumptions that associate Sufism with economic withdrawal, instead presenting wealth as a moral trust that must be actively managed in the service of social responsibility (Al-Shaʿrani, 2023). Despite this richness, *Tanbih al-Mughtarrin* has received little scholarly attention as a theoretical resource for rethinking philanthropy from a decolonial Islamic perspective. Responding to this gap, the present article addresses three interrelated research problems: how *Tanbih al-Mughtarrin* conceptualizes wealth, giving, and moral responsibility within an Islamic theological framework; how this framework differs epistemically from dominant Western paradigms of philanthropy; and how a decolonial reading of the text can contribute to contemporary debates on philanthropy and moral economy. To address these questions, the study employs a qualitative research design based on library research (George, 2008), combining close theological-textual analysis of *Tanbih al-Mughtarrin* with critical engagement with recent and reputable journal literature on philanthropy, Islamic ethics, and decolonial theory.

Accordingly, the article aims to reconstruct the theology of wealth and philanthropy articulated in the text, to situate it within current scholarly debates by demonstrating its epistemic distinctiveness, and to contribute to the decolonization of philanthropy studies by proposing classical Islamic moral theology as a legitimate and productive source of theory. This article is the result of qualitative research (Bradley, Curry, & Devers, 2007; Creswell, 2018) in the field of Islamic philosophy and ethics, with a particular focus on Islamic moral

theology and philanthropy. *Tanbih al-Mughtarrin* was selected as the primary object of this study because it articulates a comprehensive ethical vision of wealth, giving, and moral responsibility within the Islamic intellectual tradition. Despite its significance, the text has rarely been examined as a theoretical source for philanthropy studies, especially within contemporary decolonial discourse.

The relevance of this research lies in its attempt to reposition a classical Islamic ethical text as a producer of theory capable of responding to modern epistemic challenges, particularly the dominance of Western paradigms in defining philanthropy and moral economy. Accordingly, the study treats the text not as a historical artifact or devotional manual but as a coherent normative-theoretical work. The primary data source of this research was *Tanbih al-Mughtarrin* by ʿAbd al-Wahhab al-Shaʿrani, with particular attention to passages addressing attitudes toward wealth, fear of divine accountability (*ḥisab),* lawful economic activity (*kasb ḥalal*), prioritization of others' needs (*ithar*), and the preservation of human dignity (*karamah*). Relevant narratives, ethical exhortations, and illustrative anecdotes are inventoried insofar as they contribute to the construction of a theological framework of philanthropy. Secondary data sources consist of recent and reputable journal articles, scholarly books, and academic literature on philanthropy studies, Islamic philanthropy, Sufi ethics, and decolonial theory. These sources are used to contextualize the primary text within contemporary scholarly debates and to facilitate epistemic comparison, while interpretive authority remains anchored in the primary text.

The data collection and analysis process is conducted through systematic inventory, documentation, and thematic classification of textual materials drawn from *Tanbih al-Mughtarrin* (Creswell, 2018). Relevant statements—both explicit and implicit—are identified, reduced, and organized according to key ethical themes such as wealth and responsibility, critiques of poverty and dependency, reinterpretations of asceticism (*zuhd*), and moral accountability. The analysis employs a theological-textual and hermeneutical approach, informed by a decolonial epistemological orientation, which enables close interpretation of conceptual structures, moral reasoning, and theological assumptions embedded in the text. Through this qualitative, library-based methodology, the study reconstructs Islamic philanthropy as a moral-theological system grounded in accountability, dignity, and ethical wealth management, thereby contributing to contemporary efforts to decolonize philanthropy studies.

Conceptualizing Wealth, Giving, and Moral Responsibility within an Islamic Theological Framework

The theological framework articulated in *Tanbih al-Mughtarrin* constructs a morally integrated understanding of wealth that resists both ascetic negation and material absolutism. Wealth (*al-mal*) is neither inherently corrupt nor morally neutral; it is conceptualized as a divinely entrusted resource whose meaning is defined by accountability (Sumadi, 2025). Ownership, therefore, is not absolute possession but conditional trusteeship. The moral status of wealth depends on its orientation—whether it is directed toward self-centered accumulation or toward the fulfillment of social obligations (Fadillah, Purnomo, & Purnamasari, 2024). By reframing love of wealth as love of opportunity for *infaq*, the text performs a significant ethical reorientation. Economic desire is not suppressed but redirected. Rather than opposing piety to prosperity, it embeds prosperity within responsibility. Wealth becomes morally intelligible only when it serves purposes beyond self-preservation. In this sense, the text does not construct an anti-economic spirituality but an ethically disciplined economic theology, where material possession is evaluated through the lens of obligation, justice, and eschatological consequence.

A central pillar of this conceptualization is the doctrine of *ḥisab*, or divine accountability. Wealth is situated within an eschatological horizon in which every act of acquisition, management, and distribution will be subject to divine reckoning (Kuran, 2001). This orientation transforms economic life into a morally charged arena. The believer fears not material insufficiency but moral failure before God. Such fear does not paralyze productivity; rather, it disciplines it. Economic ambition becomes ethically regulated through awareness of final accountability. The integration of eschatology into economic practice ensures continuity between this-worldly activity and otherworldly consequence. Wealth is thus interpreted as a test whose ethical gravity lies not in its pleasures but in its responsibilities. This theological embedding of accountability prevents the fragmentation of economic life into morally neutral domains. Production and distribution remain under constant evaluative scrutiny, generating a model of moral vigilance that permeates everyday economic behavior.

Giving (*ṣadaqah)* is not a voluntary surplus activity but a structural dimension of ownership. Wealth is understood to contain latent rights belonging to others; thus, possession entails obligation (Al-Shaʿrani, 2023, p. 232). The giver does not create virtue through generosity but fulfills a duty embedded in

trusteeship. This reconceptualization fundamentally alters the meaning of philanthropy (Mahmudi, Zenrif, Haris, Mustafa, & Yasin, 2024). It shifts the moral focus from donor magnanimity to responsibility discharge. Giving is no longer framed as discretionary benevolence but as ethical compliance. Theologically, this implies that property rights are inherently limited by divine justice. Ownership is morally legitimate only when it acknowledges and fulfills claims embedded within it. Consequently, philanthropy is not peripheral to economic life; it is constitutive of it. The act of giving is inseparable from the moral logic of possession itself. Wealth that remains insulated from circulation risks becoming ethically burdensome, whereas circulated wealth fulfills its intended moral function (Ahmad Malik, 2016).

Narrative illustrations within the text further clarify this ethical architecture. The account of a wealthy individual who continues giving in response to repeated requests embodies interior detachment rather than dramatic impoverishment (Al-Shaʿrani, 2023, p. 231). The narrative does not glorify depletion but demonstrates mastery over possessive identity (Al-Shaʿrani, 2023, p. 231). Wealth appears contingent, subordinate to human dignity. The protagonist neither calculates loss nor protects surplus as an extension of selfhood. Instead, property is instrumentalized in response to relational obligation. Such portrayal reframes asceticism (*zuhd*) as internal discipline rather than economic withdrawal (Al-Shaʿrani, 2023, p. 231). One may possess wealth and yet remain spiritually free if ownership does not dominate identity (Ihsan, Agustono, & Faturrahman, 2025). This model challenges simplistic associations between poverty and piety by distinguishing detachment from deprivation (Al-Shaʿrani, 2023). Ethical sovereignty lies not in lack of possession but in freedom from its domination.

At the same time, the framework insists that generosity without ethical discernment is insufficient. The moral legitimacy of giving depends upon the integrity of acquisition. Wealth derived from dubious or unjust means cannot be ethically redeemed through subsequent donation. This insistence preserves coherence across the entire economic lifecycle. Acquisition, possession, and distribution must share a unified ethical logic. Giving cannot compensate for structural injustice embedded in production. Such reasoning prevents philanthropy from degenerating into moral compensation. Ethical consistency becomes the governing principle. Justice must characterize the origin of wealth before it can characterize its distribution. This integrated stance demonstrates that philanthropy is inseparable from economic ethics more broadly.

The lifecycle of wealth is morally continuous rather than segmented into independent domains. The integration of lawful striving (*kasb*) and generosity further strengthens this model. Economic effort and giving are not morally opposed trajectories but complementary dimensions of ethical life. Lawful labor establishes legitimacy; generosity reveals purpose (Al-Shaʿrani, 2023, p. 231). Work without circulation risks becoming accumulation without responsibility, while giving without lawful work lacks grounding (Al Daghistani, 2023). Together, they form a reciprocal dynamic in which production enables distribution and distribution confers moral meaning upon production. Wealth thus circulates within a normative architecture governed by accountability. This model avoids both economic passivity and unrestrained accumulation. It affirms productivity while subordinating it to justice (Al-Shaʿrani, 2023, p. 231). In doing so, it embeds philanthropy within the structure of daily economic practice rather than treating it as episodic intervention.

From a theological perspective, generosity fulfills multiple interrelated moral functions. For the giver, it disciplines attachment and cultivates humility by interrupting illusions of absolute possession. Wealth is re-situated within stewardship rather than entitlement. For the recipient, giving affirms dignity by recognizing embedded rights rather than conferring pity. The relational structure is therefore transformed. The giver discharges obligation; the recipient exercises entitlement. Social cohesion emerges from structured responsibility rather than discretionary benevolence (Massmann, 2021). Responsibility circulates alongside wealth, reinforcing communal interdependence. Such a conception destabilizes hierarchical donor–recipient dynamics by embedding both parties within a shared moral order. Philanthropy becomes an expression of justice rather than superiority.

These elements reveal a coherent theological conceptualization of wealth, giving, and moral responsibility. Wealth is entrusted, not absolute; giving is obligatory, not optional; responsibility is continuous, not episodic. Economic life remains inseparable from spiritual accountability (Kader, 2021). Rather than opposing material prosperity to moral refinement, this framework integrates them within a disciplined moral economy. Through accountability, lawful acquisition, and structured generosity, wealth becomes a means of fulfilling justice and preserving dignity (Al-Shaʿrani, 2023, p. 231). The theological coherence of this system demonstrates that economic participation and spiritual responsibility are not antagonistic but mutually constitutive within this Islamic moral vision.

Epistemic Differences from Dominant Western Paradigms of Philanthropy

The decolonial critique that increasingly shapes contemporary debates on philanthropy emerged from broader intellectual movements questioning the universal authority of Western modernity in defining knowledge, ethics, and social order. Early decolonial thought developed through the works of postcolonial and Global South scholars who argued that colonialism persists not only through political and economic domination, but also through epistemic structures that privilege Euro-American categories as universally normative while marginalizing non-Western traditions of knowledge (Bhambra, Gebrial, & Nişancıoğlu, 2018; Mignolo & Walsh, 2018). Over time, this critique expanded into discussions of development, humanitarianism, and global philanthropy, exposing how liberal assumptions regarding autonomy, secularism, and market rationality have become deeply embedded within contemporary philanthropic discourse. Recent scholarship further demonstrates that philanthropic institutions frequently reproduce asymmetrical relations of power by positioning Western moral frameworks as the primary standards through which generosity, responsibility, and social justice are evaluated (Fassin, 2012; Maclean et al., 2021).

The call for decolonization is not merely a rejection of Eurocentric paradigms but an effort to construct alternative epistemic foundations capable of reorienting contemporary ethical and social thought. The importance of shifting from Eurocentric colonial frameworks toward Islamic-centered decolonial perspectives lies in the need to recover Islamic intellectual traditions as legitimate sources of theory rather than treating them solely as cultural or historical objects. Islamic moral theology offers a fundamentally different understanding of wealth, obligation, justice, and human responsibility, grounded not in liberal individualism or market-centered rationality but in trusteeship, transcendental accountability, and ethical interdependence. Such a paradigm shift is significant because it challenges the assumption that modern Western categories constitute the only universal framework for understanding philanthropy and moral economy. Instead, it opens space for epistemic plurality by recognizing Islamic ethical traditions as capable of contributing alternative moral ontologies and normative visions to contemporary global debates on philanthropy, social justice, and human dignity (Ahmed, 2016; Hallaq, 2013; Krugman, 2023). Contemporary global discussions on decolonization have therefore increasingly emphasized the importance of epistemic plurality in rethinking moral economy and humanitarian practice. As highlighted in recent

critical scholarship, decolonial approaches do not simply seek greater representation of non-Western perspectives within existing paradigms but interrogate the foundational assumptions through which modern institutions define legitimacy, rationality, and ethical authority.

This shift has significant implications for philanthropy studies, where dominant frameworks often separate economic activity from moral accountability and privilege voluntarism as the primary basis of giving. A decolonial perspective instead opens conceptual space for alternative traditions that integrate economy, spirituality, and social responsibility within unified ethical systems. In this regard, Islamic moral theology becomes particularly significant, not only as a religious tradition but also as an epistemic framework capable of offering alternative understandings of wealth, obligation, justice, and human dignity within contemporary debates on philanthropy and moral economy (Krugman, 2023).

The theological model of wealth and giving outlined above diverges fundamentally from dominant Western paradigms of philanthropy at the epistemic level. Modern philanthropic thought, particularly within liberal and capitalist frameworks, tends to conceptualize wealth as a morally neutral resource whose ethical value emerges only at the point of voluntary redistribution. Accumulation and donation are often treated as distinct moral stages: wealth may be generated through market mechanisms insulated from ethical evaluation, while philanthropy operates as a corrective or benevolent supplement (Harvey, Gordon, & Maclean, 2021). In contrast, the Islamic theological framework rejects such segmentation. Wealth is morally qualified from its origin, and ownership is inseparable from accountability. Production, possession, and distribution are governed by a continuous ethical logic rather than being compartmentalized. A second epistemic divergence lies in the conception of voluntarism. In dominant Western discourse, philanthropy is frequently framed as an expression of individual autonomy. The donor exercises freedom in choosing when, how, and to whom to give.

Generosity becomes a marker of moral virtue precisely because it is optional. Within the theological model under consideration, however, giving is not fundamentally discretionary. It arises from obligation embedded within trusteeship. Ownership carries claims that precede personal choice. The moral worth of giving does not derive from its voluntariness but from its conformity to divine justice. This shift from autonomy to accountability alters the conceptual structure of philanthropy. Rather than enhancing the moral stature of the donor

through choice, philanthropy functions as a necessary fulfillment of responsibility (Mahmudi et al., 2024). The donor's agency is disciplined by obligation rather than celebrated for generosity. Another epistemic difference concerns the role of visibility and symbolic capital. Contemporary philanthropic practice often emphasizes institutional branding, public recognition, and measurable impact. Donations are frequently mediated through foundations, corporations, and global development networks that highlight donor identity. Giving becomes entangled with reputation, legacy, and social influence. In the theological framework reconstructed here, generosity is meaningful precisely when detached from self-display. The value of giving lies in its ethical coherence, not in its visibility. Moral intention supersedes reputational amplification. This does not negate institutional mediation but deprioritizes spectacle as the measure of significance (Gjerazi & Skana, 2023). By centering accountability rather than publicity, the model resists the transformation of philanthropy into a mechanism of symbolic capital accumulation.

The conception of recipients also reveals a profound epistemic divergence. In liberal philanthropic models, recipients are often constructed as beneficiaries of benevolence. Even when framed in rights-based language, the moral initiative typically rests with the donor. Within the Islamic theological model, however, recipients are bearers of rights embedded within wealth itself. Their claim is not generated by donor goodwill but by moral structure. The giver fulfills an obligation; the recipient exercises entitlement. This reframing destabilizes hierarchical donor–recipient relations by embedding both within a shared moral order. Charity ceases to be an act of superiority and becomes an act of justice. Such a rights-embedded understanding reorients the anthropology of philanthropy from patronage to reciprocity (Wahb, 2023).

Furthermore, dominant philanthropic paradigms often operate within a secular moral economy in which transcendental accountability is absent. Ethical evaluation is typically grounded in utilitarian metrics such as impact, efficiency, or social return (English, 2024). The theological framework under discussion, by contrast, situates philanthropy within an eschatological horizon. Accountability extends beyond social recognition or institutional audit to divine judgment. This orientation deepens the moral stakes of economic life. Wealth is not merely evaluated by outcomes but by intention, legitimacy, and coherence before God. Such transcendental anchoring expands the moral scope of philanthropy beyond measurable effectiveness into existential responsibility. The difference is not

merely practical but epistemological, concerning the ultimate grounds of ethical authority.

Another significant divergence concerns the relationship between philanthropy and structural inequality. Modern philanthropic capitalism frequently tolerates extractive accumulation provided redistribution occurs afterward. Corporate social responsibility, philanthropic foundations, and high-profile donations may coexist with systemic economic disparities. The Islamic theological model, however, resists the logic of compensatory redistribution. Giving cannot redeem unjust accumulation because ethical coherence requires justice at origin (Benthall, 1999). Production and philanthropy share normative standards. This refusal of moral compensation challenges philanthropic practices that allow wealth to be generated through morally questionable mechanisms so long as public donation follows. The model insists on continuity rather than correction.

The epistemic differences also extend to the concept of economic rationality. Western philanthropic thought often presumes a separation between market rationality and moral reasoning. Markets operate according to efficiency and profit; philanthropy introduces ethical considerations afterward. In contrast, the theological model embeds moral reasoning within economic activity itself. Lawful striving (*kasb*) and generosity are mutually constitutive. Work is not ethically neutral; it is evaluated through the same standards that govern giving. This integration dissolves the dichotomy between economic pragmatism and moral idealism. Economic agency becomes a site of spiritual discipline rather than a morally autonomous sphere (Asutay, 2025).

These divergences demonstrate that the Islamic theological framework does not merely offer a culturally distinct version of philanthropy but proposes an alternative epistemic architecture. Wealth is entrusted rather than owned absolutely; giving is obligatory rather than optional; recipients are rights-bearers rather than beneficiaries; accountability is transcendental rather than purely institutional; and production is morally continuous with distribution (Ahmad, 2022). These distinctions reveal that the framework differs not only in practice but also in its underlying assumptions about property, agency, justice, and responsibility. It therefore constitutes an epistemic alternative rather than a peripheral variation within global philanthropic discourse.

Decolonial Reading and Its Contribution to Contemporary Debates on Philanthropy and Moral Economy

A decolonial reading of *Tanbih al-Mughtarrin* does not merely situate the text within its historical milieu but approaches it as a site of epistemic agency capable of unsettling dominant global paradigms of philanthropy. Contemporary debates on moral economy are largely structured by Euro-American intellectual genealogies that privilege liberal autonomy, market rationality, and secular humanitarianism as universal categories. Within this discursive order, non-Western religious traditions are frequently interpreted as derivative, premodern, or ethically supplementary rather than theoretically generative. A decolonial approach resists this hierarchy by refusing to treat Islamic theological discourse as an object of anthropological curiosity. Instead, it foregrounds the text as a normative framework with its own internal coherence and analytical capacity (Choudhury et al., 2019). By reconstructing its moral architecture on its own terms, the reading disrupts the asymmetrical flow of theory from West to non-West. The text emerges not as data for external paradigms but as a conceptual intervention capable of reorienting discussions about wealth, obligation, and justice within contemporary global philanthropy.

Central to this decolonial intervention is the refusal of epistemic compartmentalization between economy and morality. Colonial modernity institutionalized a separation in which markets operate according to instrumental rationality while ethics occupies a secondary corrective sphere. Philanthropy, within this configuration, functions as moral supplementation to otherwise autonomous economic systems. The theological framework articulated in the text collapses this division. Wealth is never epistemically neutral; it is morally charged from its origin. Production, possession, and distribution are governed by a unified horizon of accountability. A decolonial reading highlights how this integration challenges the colonial legacy that universalized market autonomy as common sense. By insisting that economic life cannot be disentangled from theological responsibility, the text offers an alternative moral ontology in which accountability is constitutive rather than compensatory (Naicker, 2023).

This move is not nostalgic but critical, exposing the historical contingency of secular economic rationality and reopening conceptual space for morally embedded economies in contemporary debate. A further contribution lies in reconfiguring the anthropology of the donor. Modern philanthropic discourse

often celebrates the donor as an autonomous moral entrepreneur whose generosity reflects personal virtue and strategic vision. Even critical scholarship frequently retains this assumption of central donor agency. The theological model under examination destabilizes this anthropology by subordinating agency to obligation. The donor does not generate moral value through discretionary choice but fulfills an embedded duty within trusteeship. A decolonial reading underscores how this shift challenges colonial constructions of humanitarian superiority that position the benefactor as civilizationally advanced and the recipient as dependent. By reframing giving as justice rather than benevolence, the text dismantles hierarchical moral subjectivities (Aloudat & Khan, 2022). The donor is not elevated above the recipient but bound within the same structure of accountability. This relational reconfiguration contributes to contemporary debates seeking to move beyond paternalistic aid models toward more reciprocal and dignity-centered frameworks.

The decolonial significance of the text also emerges in its insistence on ethical coherence across the lifecycle of wealth. Colonial and postcolonial global capitalism has normalized extractive accumulation in peripheral regions while legitimizing redistribution through philanthropic institutions headquartered in metropolitan centers. Such arrangements preserve structural inequality while generating moral capital for donors. The theological framework refuses this logic of moral laundering. Wealth acquired through injustice cannot be purified through subsequent giving. Production and redistribution share normative criteria. A decolonial reading reveals how this principle interrogates the structural foundations of global philanthropy rather than merely its outcomes (Sklair & Glucksberg, 2021). It challenges contemporary systems in which charitable visibility obscures exploitative supply chains or financial speculation. By demanding justice at origin, the text offers conceptual resources for rethinking philanthropy not as a remedy for inequality but as inseparable from the conditions that generate wealth in the first place. Moreover, the embedded rights of recipients within property itself contribute to decolonial critiques of liberal property regimes.

Colonial modernity universalized an absolutist conception of private ownership detached from communal claims and transcendental accountability. Within that paradigm, redistribution appears as a voluntary concession rather than a structural obligation. The theological model contests this ontology by asserting that wealth carries pre-existing claims. The poor are not external to property but inscribed within it. A decolonial reading highlights how this

conception destabilizes colonial property logics that facilitated dispossession and enclosure. This insight resonates with contemporary efforts to articulate post-capitalist alternatives grounded in responsibility rather than accumulation. By embedding social rights within ownership, the framework advances a moral economy resisting commodification (Davies, 2014). It challenges neoliberal philanthropy and moral markets, where ethical discourse, sustainability, and corporate charity often legitimize extractive capitalism through symbolic accountability while masking structural inequality, dispossession, and asymmetrical power relations (Alawattage, Jayathileka, Hitibandara, & Withanage, 2023).

The eschatological dimension of accountability further enriches decolonial debate by challenging secular assumptions about the limits of ethical authority. Colonial modernity frequently framed religion as private belief lacking relevance for public economic reasoning. By contrast, the theological architecture of the text situates economic life within divine judgment, extending accountability beyond institutional oversight or regulatory compliance. A decolonial reading does not require universal adoption of theological premises; rather, it recognizes their epistemic force in contesting the presumed neutrality of secular frameworks (Rosyidah, Riza, Meldona, & Amaliah, 2023). By exposing secularism as historically situated rather than universally normative, the text reopens discussion about the sources of moral authority in economic life. It invites reconsideration of how transcendental commitments shape practices of responsibility, thereby expanding the range of voices contributing to global philanthropic discourse.

Importantly, a decolonial engagement with the text avoids romanticization. The aim is not to construct an idealized alternative immune to critique but to pluralize the epistemic field. By treating Islamic moral theology as a living repository of conceptual resources, the reading resists the homogenization of global ethics under Western liberal categories. It demonstrates that debates about philanthropy and moral economy need not revolve exclusively around impact metrics, institutional governance, or technocratic redistribution (Dunford, 2017). Questions of intention, lawful acquisition, dignity, and spiritual accountability constitute equally rigorous dimensions of analysis. The text thus contributes not by replacing one universalism with another but by decentering hegemonic paradigms and enabling dialogical plurality.

In contemporary discussions of global inequality, climate justice, and transnational aid, philanthropy is increasingly scrutinized for perpetuating asymmetries of power. A decolonial reading of this theological framework provides normative tools for addressing these critiques. By integrating production and redistribution, embedding rights within property, and subordinating wealth to accountability, it articulates a moral economy that resists spectacle and hierarchy. It shifts focus from donor magnanimity to structural justice and from reputational visibility to ethical coherence (Escobar, 2018). Such contributions do not merely enrich comparative ethics; they challenge the epistemic dominance that has long shaped philanthropic theory. In doing so, the text becomes an active interlocutor in contemporary debates, offering a morally integrated vision of wealth and responsibility capable of informing future reconfigurations of global philanthropy.

Recent developments across Muslim societies further demonstrate that Islamic philanthropy continues to evolve through complex interactions among religious authority, moral discourse, and contemporary communication technologies. In Indonesia, the growing mediatization of philanthropic fatwas illustrates that digital media no longer function merely as channels of religious dissemination but increasingly act as epistemic agents shaping public understandings of charity, obligation, and social responsibility. The transmission of fatwas concerning zakat, almsgiving, and philanthropy through television, social media, and digital religious platforms has transformed not only the circulation of religious knowledge but also the ways philanthropic ethics are interpreted, internalized, and practiced within contemporary Muslim society. Studies on fatwa mediatization reveal that religious discourse surrounding philanthropy is progressively reformulated through media logics, visual narratives, and interactive digital engagement, thereby extending the authority of Islamic moral discourse into new public spheres (Hidayat & Ichwan, 2025).

This phenomenon demonstrates that Islamic philanthropy in contemporary Muslim societies cannot be adequately reduced to secular humanitarianism or market-oriented redistribution frameworks. Rather, it continues to operate within a living moral-epistemic structure grounded in theological accountability, communal ethics, and religious authority. The Indonesian case therefore reinforces the central argument advanced in *Tanbih al-Mughtarrin* that wealth, giving, and social responsibility are inseparable from ethical formation and transcendental accountability. Simultaneously, it reveals that classical Islamic moral concepts are neither historically static nor socially

obsolete but remain adaptable within contemporary digital environments and public religious life. Consequently, the case strengthens broader decolonial efforts to reposition Islamic intellectual traditions not merely as objects of cultural heritage but as active and theoretically productive interlocutors in ongoing global debates on philanthropy, moral economy, and social justice.

Conclution

The study demonstrates that *Tanbih al-Mughtarrin* articulates a coherent Islamic theological framework of wealth, giving, and moral responsibility in which economic life is inseparable from ethical and spiritual accountability. Wealth is conceptualized not as absolute private possession but as a divinely entrusted trust whose legitimacy depends on lawful acquisition, responsible management, and obligatory circulation through giving. Within this framework, philanthropy is not understood as voluntary benevolence but as the fulfillment of moral obligations embedded within ownership itself. Recipients are recognized as bearers of rights rather than passive beneficiaries, while economic activity is evaluated within a continuous ethical lifecycle governed by divine accountability (*ḥisab*). This model therefore differs epistemically from dominant Western philanthropic paradigms that often separate accumulation from redistribution and privilege donor autonomy. Instead, the text presents an integrated moral economy in which production, possession, and distribution are governed by a unified theological logic. Through this reconstruction, the study shows that classical Islamic moral theology can function as a legitimate theoretical resource for rethinking philanthropy, offering an alternative epistemic framework grounded in trusteeship, justice, and human dignity.

The findings carry several implications while also revealing certain limitations. Conceptually, the study contributes to ongoing efforts to decolonize philanthropy studies by demonstrating that non-Western religious traditions—particularly Islamic moral theology—possess analytical frameworks capable of critically engaging contemporary debates on wealth, justice, and philanthropy. By foregrounding accountability, ethical coherence in wealth generation, and rights embedded within property, the framework reconstructed from *Tanbih al-Mughtarrin offers* normative insights that may inform discussions on global inequality and the moral economy of giving. However, the research is limited by its reliance on textual analysis of a single classical work and does not examine how these theological principles are interpreted or practiced within contemporary philanthropic institutions. Future research could therefore

expand the inquiry through comparative analysis of other classical Islamic ethical texts, as well as empirical investigations into how Islamic philanthropic organizations operationalize similar theological concepts in modern socioeconomic contexts. Such studies would further clarify the relevance of Islamic moral theology for contemporary philanthropy and deepen the broader project of epistemic pluralization within global philanthropy scholarship.

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