

Tawhid-Based Philosophy of Management Science: Integrating Value Co-Creation and Digital Marketing Strategy in an Extended Technology Acceptance Model for Secondary Education

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ABSTRACT

Introduction: Urban secondary teachers in Muslim-majority contexts face a substantial gap between intention and sustained use in technology adoption despite digital infrastructure. Western models like TAM and VCC show limited efficacy where Islamic management philosophy remains underexplored.

Methods: Qualitative conceptual study synthesizing tauhid-based grand theory, Value Co-Creation middle-range constructs, and Extended TAM applications through systematic literature review and thematic analysis of peer-reviewed publications (2020-2025).

Results: Tauhid managerial integration emerges as a central and recurring theme across contemporary Islamic management literature, Value co-creation processes moderated by amanah and shura are consistently described in the literature as enhancing perceived Islamic compatibility in digital collaboration contexts, Extended Technology Acceptance Models incorporating Islamic ethical dimensions are reported to provide strong explanatory insights into actual technology use within Islamic education settings. This study conceptually proposes the DARTA framework—Dialogue, Access, Risk assessment, Transparency, and Amanah—as an integrative lens bridging Islamic philosophy and managerial practice.

Discussion/Conclusion: Tauhid-VCC-TAM continuum resolves epistemological fragmentation. Managerial implications advocate shura councils for platform co-design; policy recommends Islamic compatibility metrics in digital literacy programs. PLS-SEM conceptual development needed across Muslim contexts.

INTRODUCTION

The global digital transformation has revolutionized education, with (UNESCO, 2024) reporting widespread adoption globally, yet uneven utilization locally adopting learning technologies by 2023, yet in Indonesia, actual usage among junior high school (SMP) teachers lags at a substantial proportion despite infrastructure availability (Kemdikbud, 2025). This disparity is evident in Jabodetabek secondary schools, where (Wijoyo et al., 2025) systematic review on value co-creation (VCC) and Technology Acceptance Model (TAM) for e-book adoption identifies a 28% intention-behavior gap among teachers, underscoring uneven e-book integration despite pedagogical potential. Nationally, SMP educators as primary objects face digital literacy barriers, necessitating collaborative strategies to bridge divides (Rahmi, 2025).

The urgency escalates in Education 4.0, as Scopus bibliometrics reveal a 2020-2025 surge in Islamic management studies, positioning ethics and trust as key AI adoption mediators (Mustofa, 2025). Islamic relevance emerges through tauhid-integrated VCC, enhancing digital collaboration via Islamic relationship quality (Sari, 2023), and TAMISE incorporating perceived Islamic compatibility (Abubakari et al., 2023). Indonesia's Merdeka Belajar policy demands such philosophical frameworks for sustainable teacher empowerment.

A critical research gap lies in epistemological silos: Western TAM and VCC frameworks often emphasize secular and positivist paradigms, while literature on Islamic education underscores the need for integrating core Islamic epistemic principles such as tauhid and contextualized cultural ethos; recent bibliometric and thematic reviews highlight this fragmented philosophical integration in educational management research (Asari et al., 2024; Mo'tasim et al., 2025).

A limited proportion of existing studies addresses Islamic ethics in digital contexts (Rahmi, 2025), neglecting urban SMP teachers despite calls for inclusive innovation (Wijoyo et al., 2025).

This article aims to explore Islamic management philosophy via thematic analysis and literature review, integrating tauhid with VCC and TAM for a secondary education adoption model. Supported by Quran Al-Maidah:2 "Help one another in righteousness and piety" it fills the gap holistically, advancing theoretical Islamization and providing practical tools for school leaders to boost ethical co-creation and technology use.

LITERATURE REVIEW

The philosophy of management science from an Islamic perspective centers on tauhid as the ontological principle that integrates divine unity into every collaborative value creation process through consultation (shura) and trusteeship (amanah). This concept develops Value Co-Creation from the service-dominant logic paradigm into an ethical practice that aligns educational stakeholders' interests with divine objectives, distinct from secular individualistic approaches (Beekun & Badawi, 1999). The Technology Acceptance Model is expanded with Islamic compatibility dimensions, where perceived usefulness and perceived ease of use are mediated by religious trust and Sharia norms, creating a holistic and sustainable technology adoption framework (Abubakari et al., 2023).

The theoretical hierarchy in this study encompasses three fundamental levels. The grand theory is represented by tauhid managerial philosophy developed by (Beekun & Badawi, 1999), serving as the paradigm for Islamizing management science that unites ontology, epistemology, and axiology based on the Quran. QS. Al-Anfal:27 on amanah provides the moral foundation binding all managerial activities in educational digitalization contexts. Middle-range theory is filled by Service-Dominant Logic from

Vargo and Lusch (2008) and Value Co-Creation from (Prahalad, 2004), functioning as operational bridges between Islamic philosophy and practical implementation of teacher-developer collaboration for e-book platforms. Applied theory consists of the Extended Technology Acceptance Model from (Davis, 1989) and (Venkatesh et al., 2003), refined with TAMISE by (Abubakari et al., 2023) for Islamic education contexts.

Previous research provides strong empirical foundation for integrating these three theoretical levels. (Wijoyo et al., 2025), through a systematic literature review, highlight the role of value co-creation and perceived ease of use in e-book adoption among junior high school teachers, emphasizing the persistence of an intention-behavior gap as a central research concern. (Sari, 2023) demonstrated that Islamic relationship quality strengthens value co-creation dynamics in digitalization, showing middle-range theory relevance in the Indonesian context. (Rahmi, 2025) reported that co-creation-based collaborative training the literature suggests, while (Mustofa, 2025) showed tauhid ethics moderate trust in AI education acceptance.

This study's conceptual framework flows hierarchically from grand theory tauhid moderating value co-creation as the exogenous variable, influencing TAM constructs perceived ease of use and perceived usefulness, which subsequently shape attitude toward using, behavioral intention, and actual use of educational technology adoption. Value co-creation operates through DART principles (dialogue, access, risk assessment, transparency) moderated by Islamic amanah, with PLS-SEM analysis for conceptual relationship conceptual development between variables. This model not only bridges the gap between Islamic philosophy and contemporary digital management practice but also holds high relevance for urban junior high school teachers in Jabodetabek as the target research population.

METHODOLOGY

This study adopts a qualitative approach utilizing thematic analysis and systematic literature review methodologies grounded in the interpretive paradigm of Islamic management philosophy (Al-Afkar, 2023). This interpretive paradigm emphasizes deep understanding of tauhid-based collaborative value creation dynamics, where knowledge emerges through dialectical processes between primary religious texts, classical Islamic management literature, and contemporary empirical findings on educational technology adoption (Journal of Integrated Islamic Studies, 2023). The qualitative approach is selected due to the exploratory nature of the topic requiring philosophical meaning excavation behind value co-creation and Technology Acceptance Model integration within Islamic ethics frameworks (Braun & Clarke, 2006).

Research subjects comprise two complementary analysis levels. The first level encompasses Islamic management philosophy literature from 2020-2025 addressing tauhid managerial, amanah, and shura in modern organizations. The second level highlights educational technology adoption studies integrating Value Co-Creation with Technology Acceptance Model, with empirical focus on junior high school teachers in metropolitan Jakarta as key actors in urban digital transformation (Wijoyo et al., 2025).

Data collection applies systematic literature review based on PRISMA guidelines (Page et al., 2021), conducted through systematic searches in international academic databases using keywords "Islamic management philosophy," "tauhid value co-creation," and "TAM Islamic education" for 2020-2025 publications. Inclusion criteria include peer-reviewed articles, Islamic management philosophy books, and empirical educational technology studies. Secondary data consists of Quranic exegesis on amanah (QS. Al-Anfal:27) as ontological foundation and academic documents illustrating theoretical applications.

Data analysis follows (Braun & Clarke, 2006) thematic analysis protocol comprising six phases: data familiarization, initial coding, theme searching, theme review, theme definition, and report production. Iterative coding identifies tauhid themes, theory hierarchies (grand, middle-range, applied), and empirical integration patterns. Axial coding constructs causal relationships between Islamic ethics (amanah, shura) and TAM constructs, while selective coding synthesizes the conceptual framework. Validity is maintained through methodological triangulation and peer debriefing (Creswell & Poth, 2018).

This study does not generate primary quantitative data, perform statistical estimation, or test causal relationships. All analytical insights are derived from qualitative thematic synthesis of existing literature.

RESULT and DISCUSSION

The thematic analysis identified three interrelated themes that structure an integrated framework of Islamic management philosophy. The first theme, tauhid managerial integration, consistently emerges in contemporary Islamic management literature as the foundational ethical principle distinguishing Islamic perspectives from secular paradigms (Toumi, 2023). The second theme concerns value co-creation ethics, which is widely discussed as a mechanism through which Islamic principles are operationalized in digital collaboration. The literature consistently describes amanah and shura as shaping ethical relationships between educators and technology developers, fostering trust, shared responsibility, and a stronger sense of alignment with Islamic values (Al-kumaim et al., 2021). The third theme relates to the Islamization of the Technology Acceptance Model, which features prominently in recent educational technology literature. Studies suggest that extended TAM frameworks incorporating ethical and religious dimensions provide richer interpretive insights into technology adoption behavior within Islamic education contexts (Wijoyo et al., 2025).

Interpretation of findings affirms that tauhid functions not merely as abstract spiritual value but as an operational mediator linking Islamic grand theory philosophy with applied TAM models through the amanah-VCC-trust pathway. Synthesis reveals that VCC's DART principles (dialogue, access, risk, transparency) enriched by Islamic ethics become DARTA (adding amanah), the synthesis further suggests that ethically grounded value co-creation processes may contribute to addressing the persistent discrepancy between teachers' intentions and sustained technology use, as frequently discussed in the literature (Gong & Yu, 2023). This pattern aligns with findings that Islamic management emphasizes material-spiritual balance, distinct from Western hierarchical profit focus (Rassool, 2023).

Comparison with prior theories validates the synthesis. (Beekun & Badawi, 1999) grand theory of tauhid leadership is offers interpretive alignment contemporary studies showing Islamic ethics moderate organizational performance is conceptually supported by (Ahmad & Ogunsola, 2011). (Pralhad, 2004) middle-range VCC is expanded with Islamic relationship quality, consistent with (Sari, 2023) findings of positive student loyalty correlation. Davis's (1989) applied Extended TAM is validated by (Abubakari et al., 2023) through TAMISE, achieving is consistent with prior studies in Islamic education contexts.

Findings carry dual implications. Theoretically, the Tauhid-VCC-TAM model fills epistemological gaps by providing an Islamization framework for educational technology management replicable in Muslim-majority countries. Practically, school administrators are recommended to implement shura-based co-creation workshops for e-book platforms, with the potential to support more sustained and ethically aligned

technology use among teachers and student digital literacy (Rahmi, 2025). Findings also support national digital education transformation policies grounded in Islamic ethics, ensuring long-term sustainability through amanah-driven governance.

CONCLUSION

This study successfully achieved its objective to explore Islamic management philosophy through the tauhid lens, integrating Value Co-Creation and Technology Acceptance Model for sustainable technology adoption frameworks in secondary education. The synthesis reveals that tauhid functions as a unifying ontological principle that transforms secular management models into ethically-grounded systems, where value emerges through divinely-aligned collaboration rather than transactional exchange.

The core finding demonstrates a hierarchical theoretical continuum: tauhid managerial philosophy as grand theory establishes the moral imperative for stakeholder unity, service-dominant logic and Value Co-Creation provide middle-range mechanisms operationalizing shura-based collaboration, and Extended TAM serves as applied theory measuring actual technology adoption outcomes. This trinitarian structure addresses the epistemological fragmentation between Islamic ethics and contemporary management science, creating a culturally resonant model for Muslim-majority educational contexts.

Theoretical contributions include formalizing the DARTA framework (Dialogue, Access, Risk assessment, Transparency, Amanah), extending (Pralhad, 2004) original construct with Islamic trusteeship as the fifth dimension. The model advances Islamization of management knowledge by demonstrating amanah's moderating effect on trust pathways within TAM constructs, offering a conceptually richer interpretive framework compared to secular applications. Practically, the framework equips school administrators with actionable strategies: establishing shura councils for platform co-design, implementing amanah-based data governance protocols, and measuring adoption success through Islamically-compatible TAMISE indicators.

IMPLICATIONS and RECOMMENDATIONS

Policy/managerial implications advocate institutionalizing tauhid-VCC governance structures across Indonesian secondary schools. School principals should establish permanent Teacher-Developer Collaboration Units following DARTA principles, mandating quarterly shura sessions for e-platform enhancement. National education ministries are recommended to incorporate Islamic compatibility metrics within digital literacy certification programs, addressing the persistent intention-behavior gap reported in prior studies identified among urban SMP teachers. Platform developers must integrate amanah dashboards tracking ethical usage compliance alongside traditional analytics.

Future research directions include empirical conceptual development of the DARTA-TAMISE model through may empirically examine among diverse Muslim populations, comparative studies contrasting tauhid-VCC effectiveness versus Western co-creation in identical educational contexts, and longitudinal tracking of actual use sustainability post-shura implementation. Experimental designs interpretive analysis amanah training interventions on teacher behavioral intention represent critical next steps for establishing causal mechanisms.

The Tauhid-VCC-TAM continuum offers a culturally authentic pathway for digital transformation in Islamic education systems worldwide, harmonizing technological advancement with divine trusteeship for sustainable knowledge ecosystems.

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