



Understanding divine accountability: a meta-narrative review of concepts, contexts, and research traditions

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Abstract

Purpose - This study maps the evolving discourse on divine accountability, defined as accountability oriented toward God or a transcendent authority, by tracing its conceptual foundations and practical manifestations in organizational contexts.

Method - Following the RAMESES protocol, a meta-narrative review examines 18 peer-reviewed Scopus articles that explicitly address accountability to a Higher Power, with a strict spiritual boundary excluded studies on secular vertical political accountability.

Result - The field in early consolidation, dominated by accounting, Islamic finance, and legal ethics. Key themes include ethical motivation, governance supplementation, and fraud prevention, anchored in concepts such as amanah, taqwa, and Sharia audit quality. Divine accountability fosters internal moral regulation but risks religious instrumentalization and moral licensing, functions as a complement to, not a replacement for, formal audits.

Implication - Offer a conceptual roadmap for integrating transcendent values into integrity-driven governance without bypassing institutional safeguards.

Originality - Synthesizes the Steward-Creator Nexus as a counter-narrative to Agency Theory, advancing the moral turn in organizational literature. In contrast to conventional systematic reviews, its meta-narrative approach provides a rare integrative synthesis of a fragmented interdisciplinary fields. It also identifies key blind spot and sets a rigorous future research agenda.

Keywords: Divine accountability; Transcendental accountability; Ethics; Islamic governance; Meta-narrative review

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Introduction

Accountability constitutes a foundational concept in organizational studies, governance, and public policy (Dillard & Vinnari, 2018). Traditionally, it is defined as the obligation of individuals or institutions to explain and justify their conduct to a relevant authority or forum, which possesses the power to pose questions and pass judgement (Mark, 2010). Mainstream scholarship has predominantly conceptualized accountability as a technical and procedural mechanism, emphasizing audits, external oversight, and formal reporting structures (Brinkerhoff, 2004; Solomon & Solomon, 2004). However, exclusive reliance on such formal systems risks overlooking the deeper moral and cultural motivations shaping human behavior across diverse contexts (Agyemang et al., 2017; Mai & Hoque, 2023; Asutay, 2025). Recent scholarship has increasingly reconceptualized accountability as a socially embedded and value-driven practice, yet much of the literature remains grounded in a predominantly secular-rational paradigm that prioritizes formal rules over moral substance (Girei, 2022; Khalid et al., 2025). This orientation risks overlooking the interrelationship between ethical reasoning and spiritual belief systems for large segments of the global population, prompting growing research attention toward divine accountability (Dillard & Vinnari, 2018; Goddard, 2021; Kuanova, 2021).

Unlike formal mechanisms, accountability can also be understood as a relational virtue, a willingness to be responsive and responsible to another beyond oneself. When oriented toward God, a higher power, or a transcendent guide, this is conceptualized as transcendent accountability (Achilli et al., 2022; Witvliet et al., 2024). This form of accountability conceptualizes responsibility as oriented primarily toward a Higher Power rather than solely toward human authorities (Yasmin & Haniffa, 2017; Hanane, 2024; Rickabaugh, 2023). The relevance of divine accountability has intensified amid widespread institutional trust crises, as corruption and fraud persist despite extensive monitoring (Achilli et al., 2022). Scholars argue that purely secular accountability systems often fail to deter unethical behavior absent direct supervision, as they insufficiently activate internal moral regulation. Conversely, divine accountability emphasizes self-regulation grounded in spiritual consciousness, particularly through concepts such as *taqwa* (God-consciousness), functioning as enduring internal moral constraints (Sholihin et al., 2026) (Hashi & Abdi, 2026). Empirical evidence suggests that organizations oriented toward spiritual values, such as *amanah*-based financial responsibility and Sharia audit quality, demonstrate greater resilience and ethical sustainability ((Pudjiono et al., 2025; Yulianti et al., 2025).

Despite its growing significance, the literature on divine accountability remains highly fragmented across accounting, theology, law, and political theory, lacking an integrative framework that systematically connects these perspectives. Existing studies

face criticism for their normative orientations and for the limited robust empirical evidence across diverse religious contexts. Without greater theoretical integration and empirical consolidation, divine accountability risks remaining peripheral to global ethical standards (Javed et al., 2018; Ang & Wickramasinghe, 2023).

To address this gap, this study adopts a meta-narrative review guided by the RAMESES (Realist and Meta-narrative Evidence Syntheses: Evolving Standards) protocol, particularly suited to complex, interdisciplinary domains where multiple scholarly traditions employ distinct terminologies (Wong et al., 2013). Unlike conventional systematic reviews, this approach enables a deeper examination of how divine accountability is conceptualized across diverse traditions. Accordingly, this meta-narrative synthesis is guided by four central research questions: (RQ1) What are the publication trends, disciplinary distributions, and citation impact characterizing the recent literature on divine accountability? (RQ2) How is divine accountability conceptualized and operationalized across diverse theoretical frameworks and religious concepts? (RQ3) What research methods, geographic contexts, and empirical settings predominate? (RQ4) What theoretical tensions, normative risks (e.g., religious instrumentalization, *moral licensing*), and future research gaps emerge from this fragmented field? By synthesizing 18 Scopus-indexed articles, this study contributes to the emerging "moral turn" in organizational literature, positioning divine accountability as a substantive ethical framework that complements, rather than replaces, formal institutional oversight.

Literature Review

This section identifies the main traditions, definitions, empirical findings, and conceptual tensions in the literature that underpin the use of a RAMESES-guide meta-narrative review (Realist and Meta-narrative Evidence Syntheses: Evolving Standards). It also clarifies the main conceptual boundary, which focuses on divine accountability namely, accountability oriented toward God or a Higher Power.

Accountability as a Formal and Moral Practice

Accountability is a foundational concept in organization studies, governance, and public policy. It generally refers to the obligation of individuals or institutions to explain and justify their decisions to relevant authority holder (Rebérioux & Roudaut, 2018). Mainstream scholarship has tended to conceptualize accountability as a technical and procedural process, emphasizing audits, external oversight, formal reporting, and compliance mechanisms (Brinkerhoff, 2004). Such mechanisms are essential for detecting misconduct and enforcing responsibility. However, exclusive reliance on formal systems risks overlooking the moral, cultural, and spiritual motivations that

shape human behavior across diverse contexts (Hanane, 2024; Lazzini et al., 2023; Alshammary, 2014).

Recent scholarship has increasingly reconceptualized accountability as a socially embedded and value-driven practice (Brunelli, 2020; Alshammary, 2014). Nevertheless, much of the literature remains grounded in a predominantly secular-rational paradigm that prioritizes formal rules over moral substance (Pouliot, 2007; Mathews, 2008). This orientation risks overlooking the relationship between ethical reasoning and spiritual belief systems for large segments of the global population (Roberts, 2009). The growing interest in divine accountability reflects this concern by conceptualizing responsibility as oriented primarily toward a higher power instead of solely toward human authorities (Rickabaugh, 2023; Yasmin & Haniffa, 2017; Sholihin et al., 2026; Pudjiono et al., 2025).

Divine Accountability: Definitions and Theoretical Foundations

Divine accountability can be defined as a moral obligation to explain, justify, and conduct oneself in accordance with the will of God or a higher power. It transcends mere compliance with human rules because it locates the ultimate source of accountability in a transcendental authority. This idea is grounded in Divine Command Theory (Quinn, 2013), which posits that human moral obligations derive from divine will and that divine authority functions as a supra-normative source of accountability beyond legalistic or procedural mandates (Rickabaugh, 2023).

In practical and organizational terms, divine accountability is often operationalized through the concept of *amanah*, wherein power and authority are understood as sacred trusts, as opposed to merely administrative responsibilities (Hanane, 2024). This perspective shifts the primary locus of accountability from external oversight to internal spiritual reflexivity. It also aligns with Stewardship Theory, which conceptualizes actors not merely as self-interested agents, as emphasized in Agency Theory (Feng et al., 2019; Urquía-Grande et al., 2022), but as stewards committed to collective welfare and a higher divine purpose (Albaker et al., 2025). Related concepts such as *niyyah* (intention) and conscience further illustrate how divine accountability operates within the realm of inner moral reasoning (Hanane, 2024; Keplinger, 2023; Lazzini et al., 2023).

In this review, we view the 'servant-Creator nexus' as a helpful framework to guide our thinking, rather than a fully developed new theory. It allows us to better understand how people connect their sense of accountability to a Higher Power, though its exact mechanics, boundaries, and core ideas still need further exploration. Crucially, believing in divine accountability doesn't replace the need for real-world checks and balances like audits, laws, and transparency. At its best, it acts as an internal moral compass that supports and strengthens formal oversight.

Empirical Evidence, Contexts, and Governance Implications

The reviewed literature indicates that divine accountability has been examined across public administration, political science, accounting, Islamic finance, education, law, and environmental ethics. Empirical studies suggest that spiritual and transcendental values can shape institutional conduct, ethical stewardship, and public trust. In the public sector, divine accountability is often portrayed as a moral safeguard, particularly where formal legal frameworks are weak (Sholihin et al., 2026; Hashi & Abdi, 2026). In corporate and financial settings, spirituality-informed governance models are argued to support long-term sustainability better than purely extractive approaches (Pudjiono et al., 2025; Yulianti et al., 2025; Lazzini et al., 2023). Many contributions in the corpus are normative rather than empirical (Evans, 2021; Rickabaugh, 2023; Sholihin et al., 2026), while robust evidence across diverse religious contexts remains limited. The literature is also concentrated in Islamic and Western Christian contexts, with limited representation of Dharmic traditions and indigenous spiritualities. This imbalance constrains the generalizability of claims about divine accountability.

There are also significant risks that must be acknowledged. Divine accountability can be instrumentalized to legitimize oppressive power structures (Sholihin et al., 2026). Claims to divine authority are difficult to verify and may be used to avoid public accountability. In multi-faith organizations, appeals to a particular religious framework may create discrimination or exclusion. There is also the risk of moral licensing, whereby individuals or organizations use spiritual identity to compensate for weak formal accountability. A balanced account therefore requires dialogical accountability that engages diverse faith traditions while upholding universal ethical principles (Dillard & Vinnari, 2019).

The literature reviewed above reveals four main gaps. First, there is conceptual confusion between political vertical accountability and divine accountability. Second, the field remains theoretically fragmented across disciplines. Third, empirical evidence is geographically and theologically uneven. Fourth, the relationship between divine accountability and formal governance mechanisms remains undertheorized, including its boundary conditions and potential risk. These gaps justify a meta-narrative review guided by the RAMESES protocol. Rather than aggregating effect sizes, this review maps how divine accountability is conceptualized, operationalized, and contested across research traditions. In doing so, it positions divine accountability as a substantive, complementary ethical framework, one that may strengthen integrity and self-regulation, while falling short of replacing formal oversight, transparency, and legal accountability.

Research Methods

Research Design: The Meta-Narrative Approach

This study employs a meta-narrative review framework in accordance with the RAMESES (Realist and Meta-narrative Evidence Syntheses: Evolving Standards) guidelines (Wong et al., 2013). Unlike conventional systematic reviews that primarily aggregate homogeneous data to measure effect sizes or synthesize quantitative outcomes, the meta-narrative approach enables an in-depth examination of complex, contested, and interdisciplinary fragmentation. The meta-narrative framework facilitates the systematic tracing of how accountability to a Higher Power is conceptualized, contested, and operationalized across diverse research traditions, allowing researchers to map the evolution of ideas rather than merely summarize empirical findings (Saunders et al., 2023).

Table 1
Enhanced search query and screening criteria

Description	Condition
Search query	TITLE-ABS-KEY ("divine accountability" OR "ilahiah accountability" OR "accountability to God" OR "religious accountability") 63
Search query after refining	TITLE-ABS-KEY ("divine accountability" OR "ilahiah accountability" OR "accountability to God" OR "religious accountability") AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SUBJAREA , "ARTS") OR LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (OA , "all")) AND PUBYEAR > 2013 AND PUBYEAR < 2027
Date of data collection	October 13, 2026
Years covered	2014-2026
Document Type	Article
Publication Stage	Limited to Final
Language	Limited to English

Source: Authors' work

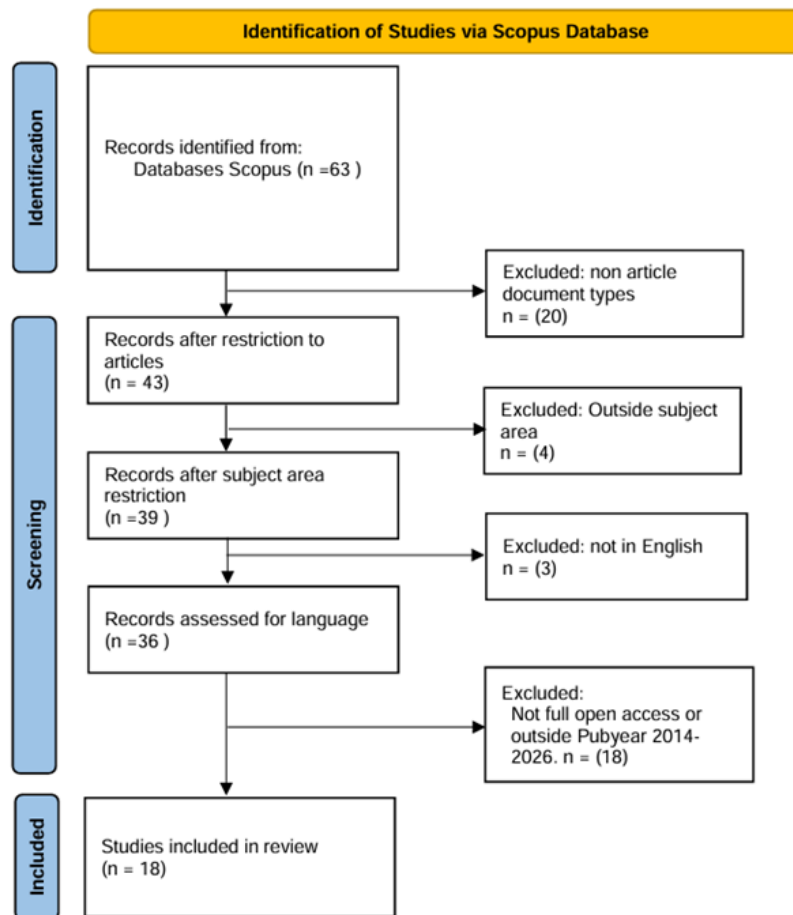
Data Collection and Screening Process

Data were collected from the Scopus database (Table 1), selected for its comprehensive coverage of high-quality international journals across multiple academic disciplines and its robust indexing system to ensure alignment with the research objectives. A secondary screening process was applied, focusing on specific subject areas,

including Social Sciences, Arts and Humanities, Business Management and Accounting, Economics, Econometrics and Finance. The analysis was restricted to documents classified as peer-reviewed journal articles, published in their final form, written in English, and available as open-access publications to ensure accessibility and quality standards. The systematic search was conducted using the following Scopus query: TITLE-ABS-KEY ("divine accountability" OR "ilahiah accountability" OR "accountability to God" OR "religious accountability") AND (LIMIT-TO (DOCTYPE , "ar")) AND (LIMIT-TO (SUBJAREA , "ARTS") OR LIMIT-TO (SUBJAREA , "SOCI") OR LIMIT-TO (SUBJAREA , "BUSI") OR LIMIT-TO (SUBJAREA , "ECON")) AND (LIMIT-TO (LANGUAGE , "English")) AND (LIMIT-TO (OA , "all")) AND PUBYEAR > 2013 AND PUBYEAR < 2027.

Figure 1

Flow Diagram of The Study



Source: Prisma Guidelines

Article Selection and Quality Assessment

The Scopus database search yielded 63 articles. After restricting the results to the article document type, 43 articles remained, and 20 articles were excluded. The subject area restriction then reduced the set to 39 articles, so 4 articles were excluded. From 39 articles, 3 non-English were excluded, leaving 36 articles for eligibility assessment. In the final stage, 18 articles were excluded for not being fully open access or for falling outside the 2014-2026 publication period, so 18 articles were included in the analysis (Figure 1).

The interactive screening process was conducted independently by three reviewers from the research team, each of whom examined titles, abstracts, and full texts against the inclusion and exclusion criteria. Discrepancies were resolved through structured discussion among the three reviewers, and, where consensus could not be reached, a majority decision was applied. This process resulted in a final corpus of 18 articles that met all inclusion criteria and demonstrated sufficient quality for meta-narrative synthesis. Each included article was required to explicitly address an accountability relationship oriented toward God or a transcendent authority, whether through theoretical conceptualization, empirical investigation, or normative argumentation. A spiritual boundary was applied: articles were included only if they substantively engaged with concepts such as *amanah* (trust), *taqwa* (God-consciousness), *khiyanah* (betrayal of trust), *divine trust*, *accountability to God*, *religious accountability*, or *transcendent accountability*. Articles that mentioned religious or spiritual dimensions only tangentially, without substantive engagement with accountability mechanisms, were excluded to maintain analytical focus.

To ensure consistency and reliability, a standardized data extraction form was developed collaboratively by the three reviewers and used throughout the coding process. Each article was coded independently by two of the three reviewers, while the third reviewer acted as a verifier for all coding decisions. Any remaining disagreements were resolved through consensus-based discussion, with the third reviewer serving as a tie-breaker when necessary. Inter-rater agreement was assessed at the beginning of the coding process to ensure alignment, and periodic calibration meetings were held to maintain consistency across reviewers. Furthermore, each article was examined one by one to confirm that a Higher Power was genuinely the central construct under discussion, rather than an interpretation added by the reviewers. This rigorous procedure ensured that the final corpus and thematic synthesis remained grounded in the articles' explicit engagement with divine accountability.

Analytical Framework and Data Synthesis

In accordance with RAMESES principles, the analysis prioritized mapping the conceptual landscape of divine accountability literature rather than engaging in

statistical aggregation or meta-analysis. The analytical process focused on identifying publication trends, dominant research traditions, methodological approaches, empirical contexts, and conceptual tensions characterizing the field. Each article underwent in-depth examination to elucidate its theoretical assumptions, definitional frameworks, epistemological positioning, research settings, and contributions to the broader discourse on accountability grounded in transcendental principles. By tracing meta-narratives, the study reveals not only what is known about divine accountability but also how knowledge claims are constructed, legitimized, and contested across disciplinary boundaries.

This approach enables a more comprehensive, nuanced, and critically reflective understanding of the multidisciplinary positioning of divine accountability, illuminating both the theoretical richness and empirical gaps that characterize this emerging field of inquiry. Importantly, divine accountability is positioned as a complement to, not a replacement for, formal audit, transparency, and external oversight mechanisms, and the analysis critically considers risks of religious instrumentalization, unverifiable authority claims, and exclusion in multi-faith organizational contexts.

Results and Discussion

The Global Landscape and Temporal Evolution of Divine Accountability Research

The analysis of the 18 selected articles reveals a gradual yet distinctly upward trajectory in scholarly engagement with divine accountability between 2014 and 2026. As illustrated in [Figure 2](#), the period from 2014 to 2022 represents a phase of conceptual incubation, characterized by minimal annual publication output, typically one article per year, with occasional gaps (2016, 2018, 2019 and 2022). These early contributions, such as Alshammary (2013/2014) on Islamic Corporate Social Responsibility, Abdelaal (2015) on narrative disclosure by Muslim charity organizations, Evans (2021) on moral realism and accountability, and (Rickabaugh, 2023) on epistemic autonomy and accountability to God, established foundational conceptual anchors including *amanah*, *divine accountability*, *religious accountability*, and *transcendent accountability*, but remained relatively isolated within their respective disciplines.

This pattern shifted markedly from 2023 onward, when publication volume rose to three articles in 2023, followed by one in 2024, four in 2025, and five in 2026. Although the 2024 dip suggests that the expansion has not been strictly linear, the overall trend from 2023 to 2026 indicated a clear and sustained acceleration in scholarly output. The 2023-2026 period therefore represents the current frontier of the field, characterized by a concentrated cluster of studies spanning accounting and Islamic finance (Lazzini et al. 2023; Santoso, 2025; Soemantri, 2025), Islamic jurisprudence and legal ethics (Sholihin et al., 2026), leadership ethics (Hashi & Abdi, 2026), environmental ethics (Hanane,

2024; Albaker et al., 2025; Bonhag & Upenieks, 2025), political activism (Trapenberg Frick, 2026), and pastoral care (Elgvin, 2026).

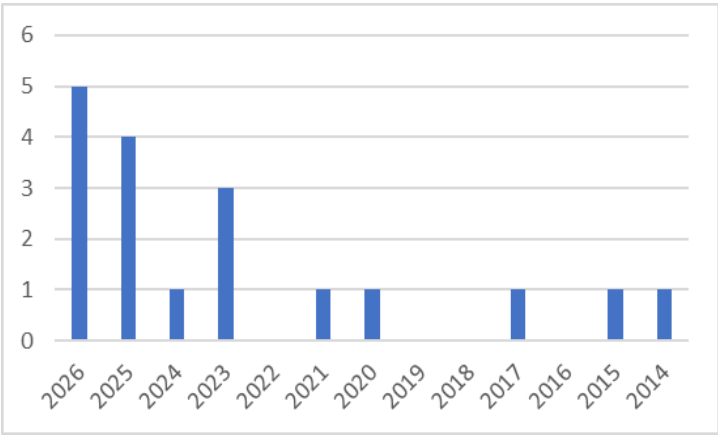
Divine accountability is increasingly positioned not merely as a theological doctrine, but as a practical and normative resource for addressing the moral deficits of secular, technocratic governance. The disciplinary breadth of the 2023–2026 cluster, ranging from financial auditing to environmental ethics and legal professionalism, further suggests that the field is undergoing a process of cross-disciplinary consolidation, in which transcendental values are being integrated into diverse organizational and professional domains.

Disciplinary Distribution and Source Analysis

The distribution of research across 16 journals demonstrates substantial multidisciplinary diversification within the literature on divine accountability. Although the concept originates in spiritual and ethical philosophy, its empirical relevance has increasingly extended into a range of ostensibly secular disciplines. As shown in Table 2, scholarly output is concentrated in Religions (three articles), while the remaining journals each contribute one article.

The presence of divine accountability across such a diverse set of journals indicates that the concept has moved beyond strictly theological inquiry and is increasingly examined as a cross-disciplinary construct that informs organizational behavior, professional ethics, environmental stewardship, and governance resilience. Rather than being confined to a single disciplinary tradition, divine accountability now functions as a boundary concept that bridges accounting, law, environmental studies, and religious studies, offering a normative foundation for accountability practices that complements, rather than replaces, formal oversight mechanisms.

Figure 2
Annual Scientific Production



Source: Authors' work

Table 2
Summary of Publications Journal

Journal	Doc
Religions	3
Accounting History Review	1
Asian Journal of Accounting Research	1
Cities	1
Corporate Board: Role, Duties & Composition	1
Corporate Law & Governance Review	1
GEMA Online Journal of Language Studies	1
global journal of comparative law	1
Journal of Islamic Accounting and Business Research	1
Journal of Islamic Thought and Civilization	1
Malaysian Journal of Syariah and Law	1
Management (Montevideo)	1
Material Religion The Journal of Objects, Art and Belief	1
Social Science Quarterly	1
Sustainability	1
SYARIAH: Jurnal Hukum dan Pemikiran	1
Total	18

Source: Authors' work

Interdisciplinary Mapping: Field of Study, Paper Types, and Citation Impact

Comprehensive mapping of the research traditions, as synthesized in [Table 3](#), categorizes the literature based on disciplinary fields, document types, and scholarly impact.

Disciplinary Trends and Dominant Narratives

The data indicate that the literature on divine accountability is now dominated by Accounting, Islamic Finance, and Governance, with Yasmin & Haniffa (2017) as the most cited article (22 citations), followed by Alshammmary (2013) (11 citations) and Hafizah et al. (2020) (6 citations). In addition, four other dominant narratives have emerged: Legal and Judicial Ethics (Sholihin et al., 2026; Abdelaal, 2015), Environmental and Climate Ethics (Hanane, 2024; Albaker et al., 2025), Leadership and Organizational Ethics (Hashi & Abdi, 2026; Elgvin, 2026), and Philosophical and Political Studies (Evans, 2021; Rickabaugh, 2023; Frick, 2026). Overall, the field remains in an early consolidation phase, with the majority of recent articles (2023–2026) still minimally cited. The dominant trend is no longer the dominance of Political Science, but rather a cross-disciplinary expansion that positions divine accountability as a boundary concept bridging accounting, law, environmental studies, and organizational ethics.

Table 3*Synthesis of Research Fields, Paper Types, and Citations*

Field of Study	Empirical Paper	Conceptual Paper	Cites
Accounting, Islamic Finance, Governance	(Pudjiono et al., 2025)		1
Accounting, Islamic Finance, Fraud Prevention	(Yulianti et al., 2025)		1
Accounting, Islamic Finance, Governance	(Hafizah et al., 2020)		6
Accounting, Non-Profit, Religious Disclosure	(Yasmin & Haniffa, 2017)		22
Accounting History, CSR, catholic Social Theory	(Lazzini et al., 2023)		3
Islamic Jurisprudence, Legal Ethics		(Sholihin et al., 2026)	2
Islamic Law, Political Accountability, Caliphate		(Abdelaal, 2015)	0
Philosophy, Religious Studies, Ethics		(Evans, 2021)	2
Philosophy, Religious Studies, Epistemic Autonomy		(Rickabaugh, 2023)	1
Islamic Thought, Leadership Ethics		(Hashi & Abdi, 2026)	0
Environmental Ethics, Anthropology, Islamic Studies	(Hanane, 2024)		1
Sociology, Religion, Environmental Studies	(Bonhag & Upenieks, 2025)		1
Environmental Studies, Muslim Community	(Albaker et al., 2025)		0
Political Science, Local Activism, Transcendent Accountability	(Trapenberg Frick, 2026)		0
Sociology of Religion, Pastoral Care	(Elgvin, 2026)		0
Islamic Finance, Corporate Social Responsibility		(Alshammary, 2014)	11
Islamic Studies, Conflict Resolution		(Abdalla & Ali, 2023)	0
Linguistics, Qur'anic Metaphor, Divine Accountability		(Metwally & Bouziane, 2026)	0

Source: Authors' work

Emerging Frontiers in Accounting and Ethics

Accounting and Islamic Finance constitute the most established cluster in the corpus. Recent contributions, such as Santoso (2025) on *amanah*-based financial responsibility, Soemantri (2025) on Sharia audit quality and fraud prevention, and Hafizah et al. (2020) on the independence of Shari'ah committees, extend the focus from the "principal-agent" relationship to the "servant-Creator" nexus, conceptualized as *amanah*. Although citations remain low (1–6), these articles represent the leading edge of the field by emphasizing internal self-regulation and spiritual reflexivity as mechanisms for preventing unethical behavior. Sholihin et al. (2026) further strengthen this cluster by positioning *amanah*, *al-adl*, and *istiqamah* as foundational principles of Islamic legal professional ethics.

The Role of Conceptual Frameworks

Conceptual contributions function as a "theoretical anchor" for the field. Rickabaugh, (2023) and Evans (2021) provide philosophical foundations through their examination of epistemic autonomy and moral realism, while Alshammary (2013) and Abdelaal (2015) lay the normative groundwork for Islamic CSR and Islamic leadership accountability. Principles such as stewardship ethics, divine command theory, and caliphate accountability are subsequently validated empirically by other researchers in contexts such as environmental ethics in Jordan (Hanane, 2024), pastoral care in Norway (Elgvin, 2026), and local activism in California (Trapenberg Frick, 2026). This pattern reflects the field's maturation trajectory: concepts first, empirical validation later.

Disciplinary Mapping and Scholarly Impact Analysis

The literature on divine accountability demonstrates multidisciplinary diversification, encompassing Accounting, Islamic Finance, Law, Environmental Ethics, Leadership Studies, and Philosophy of Religion. As shown in [Table 3](#), the corpus consists of 10 empirical articles and 8 conceptual articles, with empirical studies dominating in order to validate theoretical constructs through field-based evidence.

Citation analysis reveals three impact clusters. The foundational cluster comprises Yasmin & Haniffa (2017) (22 citations) and Alshammary (2014) (11 citations). The mid-tier cluster comprises (Hafizah et al., 2020) (6 citations) and Lazzini et al. (2023) (3 citations). The emerging cluster (2023–2026), including Hanane (2024), Bonhag & Upenieks (2025), Pudjiono et al. (2025), and Yulianti et al. (2025), has accumulated only 1 citation each, while several others (Hashi & Abdi, 2026; Elgvin, 2026; Trapenberg Frick, 2026; Albaker et al., 2025; Metwally & Bouziane, 2026; Abdalla & Mohamad Ali, 2023; Abdelaal, 2015) remain uncited due to their recent publication.

The period 2013-2026 reflects a dynamic knowledge trajectory: earlier articles have accumulated citations, while the surge in publications in 2025-2026 marks the current frontier of the field. Although citations remain low, recent contributions extend divine accountability to issues of environmental ethics, digital governance, and multi-faith organizations. This mapping serves as a strategic diagnostic tool: beyond identifying clusters of influence, it also reveals research gaps, particularly the need for interdisciplinary syntheses that bridge organizational performance metrics with transcendental values, as well as longitudinal studies to trace citation trajectories.

Contextual Settings: Geographic Distribution and Empirical Pragmatism

Empirical research on divine accountability demonstrates clear geographic diversification, moving beyond Western-centric paradigms toward a more global discourse. As shown in Figure 3, the geographic distribution of the 10 empirical studies reflects a combination of regional studies and cross-national analyses, with increasing attention to contextual variations in accountability practices.

The Dominance of Global and Single-Country Studies

Single-country and regional studies constitute the largest category in the empirical corpus. This pattern indicates a preference for contextual investigations examining how divine accountability operates within specific socio-religious settings. Rather than remaining confined to abstract theological interpretations, these studies position *amanah*, *taqwa*, and divine accountability as lived practices across diverse institutional contexts.

Regional Dynamics: Asia-Pacific, Middle East, and Europe

The Asia-Pacific region contributes a significant share of the empirical corpus, with studies from Indonesia (Yulianti et al., 2025; Pudjiono et al., 2025), Malaysia (Hafizah et al., 2020), and Jordan (Hanane, 2024) focusing on the integration of Islamic finance, governance, and ethical stewardship. Even within these Muslim-majority contexts, the literature emphasizes the functional governance dimensions of divine accountability rather than doctrinal interpretations. Europe is represented by Elgvin (2026) on pastoral care in Norway and Lazzini et al. (2023) on Catholic CSR in Italy, while North America is represented by Trapenberg Frick (2026) on local activism in California and Bonhag & Upenieks (2025) on climate attitudes in the United States, where divine accountability intersects with political activism and environmental ethics.

Figure 3*Geographic Distribution of Empirical Studies on Divine Accountability*

No	Country	Key Studies	Documents
1	United States	Trapenberg Frick (2026); Bonhag & Upenieks (2025); Evans (2021); Rickabaugh (2023); Albaker et al. (2025)	5
2	Indonesia	Pudjiono et al. (2025); Yulianti et al. (2025); Sholihin et al. (2026)	3
3	Saudi Arabia	Alshammary (2014); Metwally & Bouziane (2026)	2
4	United Kingdom	Yasmin & Haniffa (2017)	1
5	Jordan	Hanane (2024)	1
6	Malaysia	Hafizah et al. (2020)	1
7	Egypt	Abdelaal (2015)	1
8	Somalia	Hashi & Abdi (2026)	1
9	Costa Rica	Abdalla & Ali (2023)	1
10	Italy	Lazzini et al. (2023)	1
11	Norway	Elgvin (2026)	1
Total			18

Source: Authors' work

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Pragmatic Selection and Data Availability

The geographic distribution of the 18 articles reveals a clear dominance of the United States (5 articles), followed by Indonesia (3 articles) and Saudi Arabia (2 articles). The remaining countries, United Kingdom, Jordan, Malaysia, Egypt, Somalia, Costa Rica, Italy, and Norway, each contribute one article. This distribution indicates that research site selection is shaped less by religious composition and more by field accessibility, researcher proximity, and data availability. A key finding of this meta-narrative review concerns the methodological pragmatism shaping research site selection. The prominence of studies conducted in Indonesia, Malaysia, and the United States is often driven by field accessibility and researchers' cultural proximity to local religious contexts, rather than by religious composition alone. Consequently, although the literature is becoming more geographically inclusive, it remains constrained by the quantifiability of accountability practices, potentially generating blind spots in regions where divine accountability is actively practiced, such as parts of Africa, South Asia, and Latin America, but is insufficiently captured in formal empirical datasets.

Theoretical and Conceptual Mapping: Reconciling the Sacred and the Secular

Research on divine accountability constitutes a complex interdisciplinary nexus that integrates spiritual-metaphysical dimensions with formal organizational frameworks and public governance structures. As summarized in [Table 4](#), the theoretical architecture

of this field is highly diverse and draws from a range of formal frameworks rather than a single theory. Notably, Divine Command Theory (Evans, 2021; Rickabaugh, 2023) provides an ontological foundation by positing that human moral obligations derive from divine will, functioning as a supra-normative source of accountability that transcends purely legalistic mandates. Alongside this, the literature employs Agency Theory (Hafizah et al., 2020; Yulianti et al., 2025; Pudjiono et al., 2025) to examine internal audit characteristics and corporate governance, while Institutional Theory and Catholic Social Theory (Lazzini et al., 2023) explore how normative and cognitive pillars shape CSR actions, and Relevance Theory and Conceptual Metaphor Theory (Metwally & Bouziane, 2026) are utilized to analyze how divine accountability is linguistically constructed through Qur'anic metaphors. In practical terms, this moral and theoretical foundation is operationalized through diverse concepts, with amanah (divine trust) acting as a central mechanism wherein power and authority are understood as sacred trusts rather than merely administrative responsibilities (Hanane, 2024; Yasmin & Haniffa, 2017). This perspective shifts the primary locus of accountability from external oversight mechanisms to internal spiritual reflexivity and transcendent accountability (Trapenberg Frick, 2026). Consequently, the literature conceptualizes actors not merely as self-interested agents, but as stewards committed to collective welfare and a higher divine purpose, whether framed through the KAP Framework and Khalifa/Tawakkul (Albaker et al., 2025), the Islamic political concepts of Khilafah and Bay'ah (Abdelaal, 2015), the ethical frameworks of Fiqh Qadha and Maqasid al-Shari'ah (Sholihin et al., 2026), or the concepts of Churchification and Pastoralisation in religious leadership (Elgvin, 2026).

Structural Interaction and Vernacularization

Operationally, divine accountability interacts dynamically with secular governance systems. Rather than operating in isolation, transcendental values influence how professionals and public actors fulfill their organizational and legal responsibilities. This interaction is evident in the dynamic between upward accountability (to God) and downward accountability (to stakeholders), which shapes institutional behavior (Lazzini et al., 2023). Extending beyond the conventional state–citizen framework, the literature incorporates the "servant-Creator" nexus. This expansion is further explained through vernacularization, the process by which secular administrative norms and reporting standards are translated into locally embedded religious values to enhance institutional legitimacy (Yasmin & Haniffa, 2017; Trapenberg Frick, 2026).

Table 4*Summary of Theories and Concepts Used in Research*

No	Theory/Concept	Papers
<i>Theory</i>		
1	Agency Theory	(Hafizah et al., 2020)
2	Fraud Triangle Theory & Agency Theory	(Yulianti et al., 2025)
3	Divine Command Theory & Moral Realism	(Evans, 2021)
4	Divine Command Theory & Normative Reasons Theory	(Rickabaugh, 2023)
5	Institutional Theory & Catholic Social Theory (CST)	(Lazzini et al., 2023)
6	Agency Theory & Islamic Corporate Governance (ICG)	(Pudjiono et al., 2025)
7	Relevance Theory (RT) & Conceptual Metaphor Theory (CMT)	(Metwally & Bouziane, 2026)
<i>Concept</i>		
8	Islamic Accountability (<i>Tawhid, Amanah, Khalifah</i>)	(Yasmin & Haniffa, 2017)
9	Transcendent Accountability & Prefigurative Politics	(Trapenberg Frick, 2026)
10	<i>Amana</i> (Divine Trust)	(Hanane, 2024)
11	Accountability to God & Attachment Theory	(Bonhag & Upenieks, 2025)
12	Islamic Corporate Social Responsibility (ICSR)	(Alshammary, 2014)
13	Knowledge, Attitudes, and Practices (KAP) Framework & <i>Khalifa / Tawakkul</i>	(Albaker et al., 2025)
14	<i>Khilafah & Bay'ah</i> (Islamic Political Concepts)	(Abdelaal, 2015)
15	Qur'anic Leadership Failures (<i>Zulm, Kibr, Nifaq</i>)	(Hashi & Abdi, 2026)
16	<i>Fiqh Qadha & Maqasid al-Shari'ah</i>	(Sholihin et al., 2026)
17	Conflict Resolution (<i>Sulh & Ma'ruf</i>)	(Abdalla & Ali, 2023)
18	<i>Churchification & Pastoralisation</i>	(Elgvin, 2026)

Source: Authors' work

Accountability as a Response to Systemic Decay

The reviewed research positions divine accountability as a complementary moral safeguard to prevent systemic issues, such as corruption and ethical decay, rather than to replace formal oversight. Functioning as an internal "transcendental gaze," this principle helps prevent fraud (Yulianti et al., 2025), safeguards judicial integrity (Sholihin et al., 2026), and deters poor leadership (*zulm*) (Hashi & Abdi, 2026). Crucially, however, this principle complements, rather than substitutes, external audits, transparency, and legal enforcement. The research also highlights several risks if this principle is misused, such as exploiting religion to evade public accountability, relying on unprovable claims of

piety, engaging in moral licensing by assuming religious diligence excuses ethical lapses, and creating potential discrimination within multi-faith organizations. Therefore, divine accountability must be applied wisely to reinforce institutional rules and the rule of law, never to bypass them.

Methodological Landscapes: From Statistical Rigor to Interpretive Depth

The synthesis of the 18 selected articles reveals a methodologically diverse and increasingly sophisticated research landscape. Across this corpus, scholars have employed a range of analytical approaches to capture the complexities of divine accountability, which can be broadly classified into quantitative, qualitative, and mixed-method designs. [Table 5](#) provides a taxonomic breakdown of these methodologies.

Quantitative Dominance and Technical Sophistication

While qualitative approaches constitute the majority of the corpus, the quantitative paradigm within the literature reflects a concerted effort to validate theories using structured dataset. The literature exhibits a trend toward statistical rigor, utilizing techniques such as Ordinal Logistic Regression on large-scale national surveys to assess how beliefs about God correlate with public attitudes (Bonhag & Upenieks, 2025). Furthermore, the application of Structural Equation Modeling (SEM) and PLS-SEM allows researchers to test complex mediating relationships, such as the role of Sharia audit quality in fraud prevention (Yulianti et al., 2025) and the impact of Amanah financial responsibility on organizational performance (Pudjiono et al., 2025). Additionally, quantitative content analysis is employed to systematically evaluate narrative disclosures against regulatory and religious benchmarks (Yasmin & Haniffa, 2017). These methodological choices strengthen the empirical assessment of how divine values and spiritual constructs operate within measurable organizational and behavioral outcomes.

Qualitative Depth: Capturing the "Lived Experience"

Qualitative methodologies constitute a central interpretive component of the field, providing contextual depth that is often difficult to capture through quantitative indicators alone. Within this category, case study analysis emerges as the most frequently employed approach, enabling detailed examination of socio-religious phenomena across diverse institutional contexts, ranging from Shari'ah committee independence in Malaysia (Hafizah et al., 2020) and historical corporate responsibility in Italy (Lazzini et al., 2023) to local faith-based activism in the United States (Trapenberg Frick, 2026) and pastoral care in Norway (Elgvin, 2026). In addition, ethnographic research (Hanane, 2024) allows scholars to observe divine accountability as a lived

practice in everyday water management in Jordan, while normative and metaethical analyses (Evans, 2021; Rickabaugh, 2023; Sholihin et al., 2026) facilitate rigorous philosophical and jurisprudential inquiry into the foundational ethics of accountability. Furthermore, thematic and metaphor analysis (Metwally & Bouziane, 2026) and intellectual dialogue (Abdalla & Mohamad Ali, 2023) offer nuanced ways to decode Qur'anic narratives and conflict resolution frameworks. Collectively, these qualitative approaches are essential for understanding how divine accountability, as a subjective and spiritually grounded construct, is experienced, interpreted, and negotiated within formal institutional and social settings.

The Synergy of Mixed Methods

An emerging methodological trend involves the integration of quantitative and qualitative paradigms through mixed-methods designs. Studies by Albaker et al. (2025) illustrate the effectiveness of combining structured quantitative surveys (the KAP framework) with open-ended qualitative questions. This form of methodological triangulation enables researchers to identify macro-level patterns of knowledge and behavior while simultaneously capturing fine-grained, contextual insights into how individuals interpret and enact their spiritual and environmental responsibilities. Overall, the methodological developments documented in this meta-narrative review indicate that research on divine accountability has evolved into an interdisciplinary field that balances the pursuit of generalizable empirical evidence with careful attention to the distinctive historical and transcendental contexts in which accountability practices are embedded.

The Ontological Shift: Beyond Technocratic Surveillance

The meta-narrative synthesis identifies a profound shift in accountability discourse, marking a transition from predominantly compliance-oriented secular models toward a more substantive transcendental framework. Historically, the dominance of Agency Theory has framed accountability primarily as a set of surveillance-based mechanisms intended to constrain self-interested behavior (Yulianti et al., 2025; Abidin et al., 2025). However, such technocratic systems often suffer from "moral decoupling," in which organizations maintain formal compliance while ignoring the underlying ethical spirit. Divine accountability addresses this deficit by introducing a "supra-normative" authority. The literature argues that integrating religious reflexivity allows for a "liberatory accountability" that empowers individuals to act ethically (Yasmin & Haniffa, 2017). This shift suggests that accountability is not merely an administrative obligation, but an intrinsic "existential answerability" to a Higher Power, transforming compliance from an external mandate into an internal spiritual mandate (*taqwa*).

Table 5
Summary of Research Method Used in Research

No	Research Method	Papers
1	Quantitative Method	
	Yasmin & Haniffa (2017)	Content analysis
	Yulianti et al. (2025)	Partial Least Squares Structural Equation
	Pudjiono et al. (2025)	Modeling (PLS-SEM)
	Bonhag & Upenieks (2025)	Regression Analysis
2	Qualitative Method	
	Trapenberg Frick (2026)	Case Study
	Hafizah et al. (2020)	
	Lazzini et al. (2023)	
	Elgvin (2026)	
	Hanane (2024)	Ethnographic
	Hashi & Abdi (2026)	Literature Review / Conceptual
	Alshammary (2014)	
	Evans (2021)	Normative and Metaethical Analysis
	Rickabaugh (2023)	
	Abdelaal (2015)	
	Sholihin et al. (2026)	
3	Mixed Methods	
	Albaker et al. (2025)	Survey (KAP) with Open-ended Questions

Source: Authors' work

The Interplay of Divine Command and Stewardship Theory

At the theoretical core of this lies Divine Command Theory, which grounds ethical obligations in divine will rather than in human social contracts (Evans, 2021; Rickabaugh, 2023). This framework provides an objective foundation for moral principles with normative stability that secular ethical systems, often susceptible to relativism, may lack. This perspective is further complemented by an Islamic interpretation of Stewardship Theory: when leaders understand themselves as custodians of a sacred trust (*amanah*), the underlying logic of governance shifts from mere profit maximization toward value-based stewardship (Pudjiono et al., 2025; Alshammary, 2013). These perspectives create a "transcendental gaze," acting as a moral calling that fosters higher ethical resilience. Consequently, this internalized moral self-regulation, whether through *Khalifa* (stewardship) or *Tawakkal* (reliance on God), reduces reliance on surveillance mechanisms by substituting external monitoring with internally grounded accountability (Albaker et al., 2025; Hanane, 2024).

Dialectics of the Sacred and the Secular: Vernacularization in Practice

A critical tension identified is the "measurability gap" between secular metrics and spiritual values. Secular systems rely on quantitative indicators, whereas divine accountability operates within the realm of intent (*niyyah*) and conscience. Consequently, processes of vernacularization, translating global administrative standards into locally embedded religious values, become essential for securing institutional legitimacy (Yasmin & Haniffa, 2017). In non-Western contexts, secular standards are often integrated with religious concepts, such as *Fiqh Qadha* and *Maqasid al-Shari'ah* in judicial ethics (Sholihin et al., 2026), or *Bay'ah* (pledge of allegiance) in political leadership (Abdelaal, 2015). This suggests that the sacred and the secular dimensions are not binary opposites but are increasingly integrated into "hybrid ethical systems." This shift, termed the "reflexive turn," positions moral reflexivity as an indispensable partner to technical proficiency in modern governance and audit culture (Trapenberg Frick, 2026).

Sectoral Resilience and Global Implications

The literature identifies divine accountability as a versatile instrument for organizational resilience. In the corporate and financial domain, spirituality-informed governance models better support long-term sustainability than purely extractive approaches. This is evident in the implementation of Sharia audit quality to prevent fraud (Yulianti et al., 2025) and the application of Amanah Financial Responsibility to enhance performance (Pudjiono et al., 2025). In the public and legal sectors, it acts as a deterrent against poor leadership and systemic oppression (*zulm*) where formal legal frameworks might be weakened (Hashi & Abdi, 2026). Furthermore, in the context of environmental ethics, divine accountability offers a moral framework for addressing climate change and resource scarcity, positioning *amanah* as a driver for sustainable water management and environmental stewardship (Hanane, 2024; Albaker et al., 2025).

Addressing Conceptual Tensions: The Future of Ethics and Systems

Despite positive trajectories, significant conceptual and normative tensions remain. The literature cautions against the "instrumentalization" of religion, where divine accountability may be misused to legitimize unchecked authority or evade public accountability. Relying on unverifiable claims of divine authority poses a significant risk, and there is a danger of "moral licensing," where spiritual self-perception is used to justify unethical organizational behavior. Furthermore, in multi-faith or secular organizational environments, emphasizing divine accountability may risk fostering discrimination or exclusion. Therefore, integrating these perspectives requires careful normative navigation. Divine accountability must be positioned as a complement to, not

a replacement for, institutional checks, transparency, legal enforcement, and external audits. Effective global governance requires recognizing individuals as spiritual beings while upholding universal accountability and the rule of law (Elgvin, 2026; Lazzini et al., 2023).

Conclusion

The meta-narrative review underscores a fundamental governance discourse evolving from a rigid technocratic surveillance toward a substantive, "supra-normative" ethical framework. Divine accountability emerges as a robust informal institution addressing the "moral deficits" inherent in secular-linear accountability systems. The theoretical novelty lies in synthesizing the "Steward-Creator Nexus," offering a counter-narrative to traditional Agency Theory. By reconciling Divine Command Theory with Stewardship Theory, this review provides a conceptual roadmap proposing that internal spiritual reflexivity, the "transcendental gaze," may serve as a highly resilient deterrent against ethical misconduct, a proposition that warrants rigorous empirical testing alongside external administrative audits. This advances the "moral turn" in accounting and management literature, validating transcendental values as essential mechanisms for fostering systemic integrity beyond procedural compliance.

Organizational resilience amid global ethical crises necessitates transcending "check-the-box" compliance. Policymakers and leaders should embed spiritual reflexivity within governance frameworks, cultivating stewardship cultures that favor long-term ethical sustainability over transient ceremonial compliance. For regulators in multi-faith contexts or religious contexts, recognizing divine accountability as a credible transparency driver can significantly bolster institutional legitimacy and public trust. These insights are fundamental for constructing inclusive governance models that honor diverse ontological backgrounds while upholding universal accountability and social justice commitments.

This study acknowledges several analytical scope limitations. Although the RAMESES-guided meta-narrative approach protocol provides substantial qualitative depth, the findings are constrained by a primary reliance on English-language journals, potentially excluding vernacular perspectives in localized theological writings, policy documents, or grey literature. Moreover, the geographic and conceptual concentration within predominantly Islamic and Western Christian contexts suggests the presence of a persistent "theological bias" and an underrepresentation of influential worldviews, including Dharmic traditions and indigenous spiritualities, in the broader accountability discourse.

Building on these limitations, this review establishes a rigorous future research agenda centered on current literature's "blind spots." First, cross-cultural comparative

empirical investigations should examine how divine accountability is interpreted and enacted within secularized, pluralistic, or multi-faith organizational environments. Second, research at the intersection of digital ethics and transcendental responsibility should explore how spiritual values can provide a moral compass for artificial intelligence and automated systems governance. Third, methodological innovation, specifically longitudinal mixed-method designs, is essential for evaluating spiritual reflexivity's long-term impact on institutional resilience. Finally, integrated interdisciplinary frameworks that reconcile quantitative governance metrics with qualitative transcendental values require development. Addressing these gaps enables future scholarship to bridge the sacred-secular divide, ensuring accountability remains a "living" ethical practice serving the global good.

Authors' Declaration

The authors made substantial contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

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