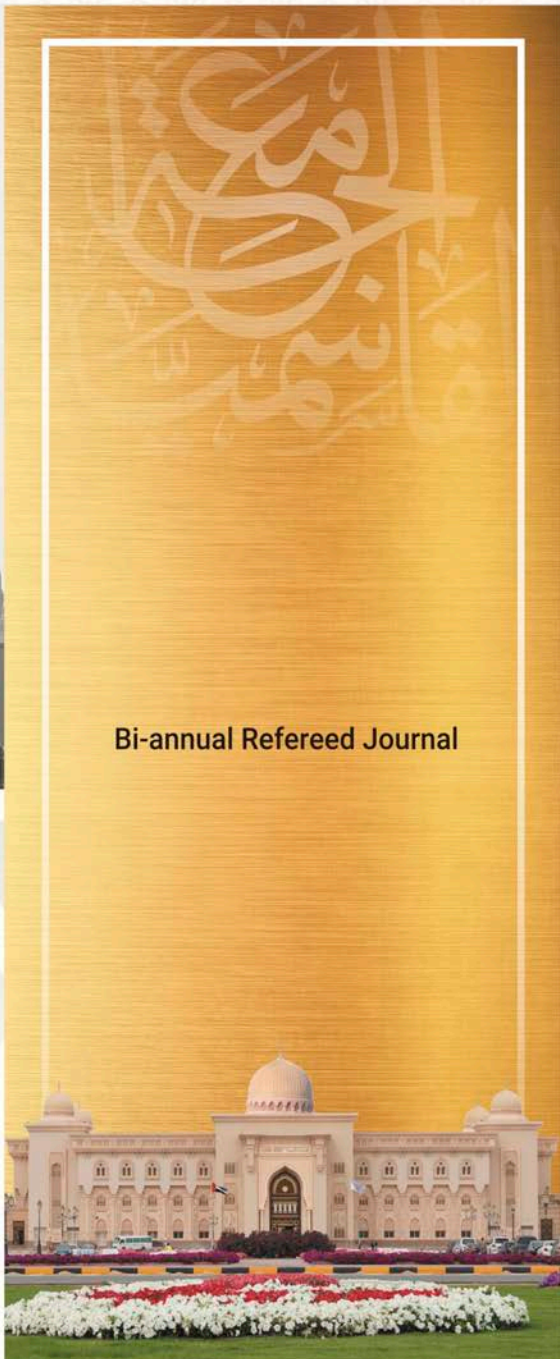
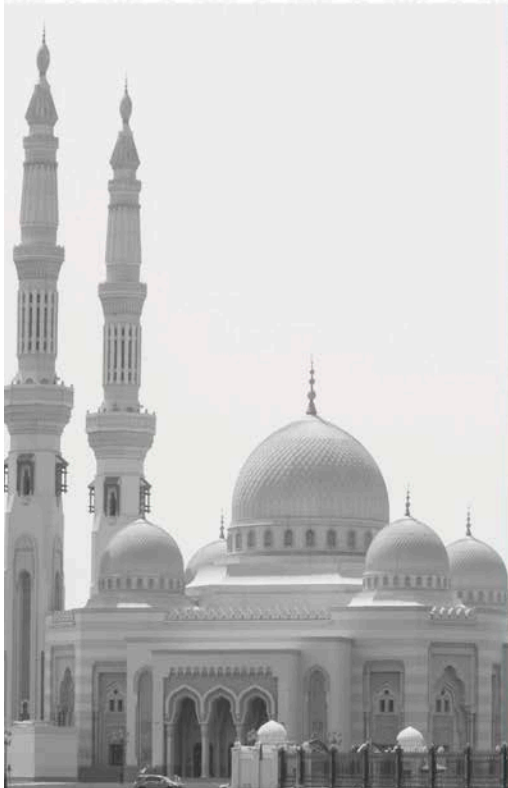


**AL QASIMIA UNIVERSITY JOURNAL
OF
ISLAMIC ECONOMICS**



Bi-annual Refereed Journal

Vol.6, No. 1

Dhu al-Hijjah 1447 A.H. / June 2026 A.D.

ISSN: 2788-5542

دور بطاقة الأداء المتوازن في تعزيز الاستدامة الوقفية في المؤسسات التعليمية:
دراسة تطبيقية على الجامعة القاسمية في الشارقة

THE ROLE OF BALANCED SCORECARD IN
SUPPORTING *WAQF* SUSTAINABILITY IN
EDUCATIONAL INSTITUTIONS: A CASE STUDY OF AL
QASIMIA UNIVERSITY IN SHARJAH¹

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¹ Article received: Mar. 2026; article accepted: Apr. 2026

الملخص

يمثل الوقف الجامعي أحد المرتكزات المهمة لدعم الاستدامة المالية والمؤسسية في مؤسسات التعليم العالي، غير أن توظيفه بكفاءة يتطلب إطارًا إداريًا واستراتيجيًا قادرًا على قياس الأداء بصورة شاملة تتجاوز المؤشرات المالية التقليدية. وفي هذا السياق، تبرز بطاقة الأداء المتوازن بوصفها أداة تحليلية وإدارية تتيح الربط بين الأبعاد المالية وغير المالية، وتدعم تكامل التخطيط الاستراتيجي مع التنفيذ والمتابعة. تهدف هذه الدراسة إلى بحث دور بطاقة الأداء المتوازن في تعزيز استدامة الوقف في المؤسسات التعليمية، وذلك من خلال دراسة حالة الجامعة القاسمية في إمارة الشارقة. وتعتمد الدراسة منهج دراسة الحالة النوعية، استنادًا إلى تحليل محتوى الوثائق، بما يشمل الخطط الاستراتيجية للجامعة، والتقارير المؤسسية، والوثائق التنظيمية ذات الصلة للفترة (2022-2025). وقد أتاح هذا المنهج تحليل العلاقة بين الركائز الاستراتيجية للجامعة ومكونات بطاقة الأداء المتوازن، وتحليل مدى قابلية توظيف هذا الإطار في قياس الجوانب المالية، والتشغيلية، والأبعاد المرتبطة بالحوكمة وأثر الوقف الجامعي. وأظهرت نتائج الدراسة وجود توافق وظيفي واضح بين الركائز الاستراتيجية الخمس للجامعة القاسمية والأبعاد الأربعة لبطاقة الأداء المتوازن، بما يعكس قابلية هذا الإطار للتطبيق في قياس ودعم الاستدامة الوقفية. كما أظهرت امتلاك الجامعة لعددٍ من نقاط القوة المؤسسية، من بينها تنوع مصادر التمويل، وتوافر مورد وقفي قائم، ووجود هيكل للحوكمة والرقابة، فضلًا عن قاعدة واسعة من المستفيدين والشركاء. وتخلص الدراسة إلى أن بطاقة الأداء المتوازن يمكن أن تُسهم بفاعلية في تعزيز الاتساق الاستراتيجي، وتحسين إدارة أصول الوقف وعوائده، ودعم تخصيص منافع الوقف، وتعظيم الأثر التعليمي والمجتمعي طويل الأجل للوقف الجامعي داخل المؤسسات التعليمية.

Abstract

University *waqf* is an important mechanism for supporting financial and institutional sustainability in higher education. Its effective management, however, requires a strategic framework that goes beyond traditional financial indicators. In this context, the Balanced Scorecard (BSC) offers a useful analytical and managerial tool because it links financial and non-financial dimensions and connects strategic planning with implementation and follow-up. This study examines the role of the BSC on enhancing *waqf* sustainability in educational institutions through a case study of Al Qasimia University in the Emirate of Sharjah. It adopts a qualitative content analysis of university documents including strategic plans, institutional reports, and other relevant organizational documents for the period 2022-2025. The analysis explored the relationship between the university's strategic pillars and the dimensions of the BSC and assessed the suitability of this framework for measuring financial, operational, governance-related, and impact dimensions of university *waqf*. The findings reveal a clear functional alignment between the university's five strategic pillars and the four dimensions of the BSC. They also show that the university has several institutional strengths, including diversified funding sources, an established *waqf* resource, governance and control structures, and a broad base of beneficiaries and partnerships. The study concludes that the BSC can strengthen strategic alignment, improve the management of *waqf* assets and returns, support the allocation of *waqf* benefits, and enhance the long-term educational and social impact of university *waqf* within educational institutions effectively.

الكلمات الدالة: بطاقة الأداء المتوازن، الوقف الجامعي، الاستدامة الوقفية، الحوكمة الوقفية، المؤسسات التعليمية.

Keywords: Balanced Scorecard, university *waqf*, *waqf* sustainability, *waqf* governance, educational institutions.

1.0 Introduction

Higher education institutions today face complex strategic challenges shaped by globalization, rapid technological change, and deep demographic shifts (Altbach & Knight, 2007). These pressures require universities to move beyond traditional administrative models and adopt strategic approaches that can sustain both institutional performance and financial stability (Hazelkorn, 2015). In this context, the Balanced Scorecard has emerged as a comprehensive management tool that addresses the limitations of conventional performance systems based mainly on financial indicators (Kaplan & Norton, 1996).

Originally introduced by Kaplan and Norton in 1992, the Balanced Scorecard was designed as a framework for translating institutional strategy into a balanced and linked set of objectives and measures across four main perspectives: financial, customer, internal processes, and learning and growth (Kaplan & Norton, 1992). Over time, it evolved into an integrated strategic management system that connects long-term vision with daily execution (Kaplan & Norton, 2001; Niven, 2006). Its value is particularly strong in non-profit educational institutions, where institutional success cannot be judged by financial performance alone. This is especially relevant when universities seek to manage sustainable resources, including *waqf* resources, in ways that support their educational mission and preserve long-term impact.

In the United Arab Emirates, higher education institutions are operating within a broader national transformation shaped by UAE Vision 2030 and UAE Centennial 2071. These national agendas place quality education and scientific research among the country's highest priorities (Ministry of Education, 2018). Within this environment, Al Qasimia University represents a distinctive case. It is a specialized academic institution in Islamic and humanities studies and attracts students from more than 135 nationalities. This diversity, combined with its institutional identity, makes it a rich case for examining strategic management practices in the Arab academic context, particularly the use of performance measurement tools in support of *waqf* sustainability.

Strategic management literature has repeatedly shown that many institutions face a persistent gap between strategy formulation and effective implementation (Bryson, 2018). Kaur (2022) found that more than 70% of institutions fail to achieve their strategic goals because of weak measurement systems and weak alignment between planning and execution. This challenge is more serious in higher education because of the non-profit nature of universities, the diversity of stakeholders, and the difficulty of measuring qualitative outcomes (Cullen et al., 2003). Empirical studies have also shown that systems based only on financial indicators do not provide an adequate picture of overall institutional performance in universities (Chen et al., 2006; Umashankar & Dutta, 2007). This issue becomes even more important in relation to *waqf* resources. Financial return alone is not enough to assess *waqf* performance. A broader framework is needed to connect financial efficiency, governance, educational impact, and the institution's ability to direct *waqf* toward its strategic priorities.

Despite the growing international use of the Balanced Scorecard in higher education, there is still a clear gap in understanding how it can be applied to *waqf* sustainability in the Arab context. Arabic literature still lacks in-depth applied studies that explain the relationship between the dimensions of the Balanced Scorecard and the efficiency of university *waqf* management, especially in institutions specialized in Islamic and Arabic studies. This study therefore addresses the following question: What is the impact of applying the Balanced Scorecard on enhancing *waqf* sustainability in educational institutions? This question is examined through a case study of Al Qasimia University in the Emirate of Sharjah, with attention to the mechanisms through which this effect may be activated through strategic alignment among different performance dimensions.

The study seeks to build an integrated theoretical framework linking the Balanced Scorecard to *waqf* sustainability in educational institutions. It also aims to develop a conceptual model that links the four dimensions of the Balanced Scorecard with indicators of *waqf* sustainability and to identify key performance indicators that can be used in this field. At the applied level, the study analyzes the strategic framework of Al Qasimia University, assesses its alignment with the

dimensions of the Balanced Scorecard, and proposes an applied model for implementation and follow-up.

This study is important both theoretically and practically. Theoretically, it helps address a clear gap in Arabic literature by linking strategic management with *waqf* sustainability in the non-profit academic context. Practically, it offers a roadmap that may support Al Qasimia University and similar institutions in strengthening performance management and improving the sustainability of *waqf* resources. The study is limited to the four traditional dimensions of the Balanced Scorecard and focuses on Al Qasimia University as a single case. It covers the period from the 2022–2023 academic year to the 2024–2025 academic year and relies on qualitative documentary content analysis without surveys or interviews.

2.0 Literature Review

2.1. *Review of Literature on the Balanced Scorecard and Waqf Sustainability*

Previous studies have examined the Balanced Scorecard in higher education from several angles. Papenhausen and Einstein (2006) found that its successful application in an American university depended on broad participation across administrative levels and a clear link between indicators and strategic objectives. Chen et al. (2006) likewise emphasized the need to adapt the Balanced Scorecard to the academic environment. They argued that the customer perspective in higher education should include students, graduates, employers, and society, which makes the framework more appropriate for non-profit educational institutions.

Other studies have focused on institutional requirements for implementation. Moloi et al. (2024) showed, in the South African context, that the main challenge lies in building the managerial and organizational capacities needed for effective use of the Balanced Scorecard. Makki et al. (2023) highlighted the value of multi-criteria decision-making methods in evaluating higher education quality standards. Their work suggests that the Balanced Scorecard can help align institutional standards within a coherent performance framework.

In the Arab context, Badawy et al. (2024) proposed a framework for improving strategic performance in Egyptian higher education institutions through the Balanced Scorecard. They identified major constraints, including the absence of context-specific models and the need for empirical studies to assess effectiveness in Arab educational settings. Sabir and Mahmood (2023) also showed that the Sustainable Balanced Scorecard can be extended beyond general institutional performance to measure more specialized dimensions in Iraqi private universities.

Alongside this body of work, another group of studies has examined *waqf* as an alternative and sustainable source of financing for higher education. These studies have highlighted its role in covering operational and developmental costs, supporting academic programs and research, and funding scholarships. They have also addressed major constraints, such as weak legal frameworks, limited transparency, insufficient governance, and weak awareness of the permanent and inalienable nature of *waqf*. However, these studies have generally focused on feasibility, financing models, or institutional obstacles. They have rarely linked *waqf* to broader strategic management frameworks.

A review of both streams reveals a clear gap. Studies on the Balanced Scorecard in higher education have focused mainly on strategic performance, educational quality, and institutional efficiency, while giving limited attention to university *waqf* sustainability. By contrast, *waqf* studies have discussed financing and governance challenges without connecting *waqf* management to strategic performance measurement. This gap is even more evident in the Arab context, especially in institutions with an Islamic orientation or in universities specialized in Islamic and humanities studies. The present study addresses this gap by linking the Balanced Scorecard with *waqf* sustainability and applying this framework to Al Qasimia University.

2.2. The Balanced Scorecard as a Theoretical Framework for Measuring Waqf Sustainability in Educational Institutions

Kaplan and Norton introduced the Balanced Scorecard in 1992 in response to the limits of traditional performance measurement systems that relied mainly on historical financial indicators (Kaplan & Norton,

1992). The Balanced Scorecard offered a broader view of performance by combining financial and non-financial indicators and linking present results to the drivers of future performance.

The framework later evolved beyond measurement into an integrated strategic management system (Kaplan & Norton, 2001). It moved from expanding performance indicators to linking measures with strategy through causal logic and strategy maps, and then to helping institutions translate vision and mission into objectives, indicators, initiatives, and follow-up mechanisms. For this reason, the Balanced Scorecard is not merely a performance measurement tool. It is also a framework for managing strategy and strengthening implementation.

The Balanced Scorecard is built around four interrelated perspectives: financial, stakeholder or customer, internal processes, and learning and growth (Kaplan & Norton, 1996). The financial perspective addresses sustainability and efficient resource use. In non-profit institutions, it serves as a means for sustaining the mission rather than as a final objective (Niven, 2008). The stakeholder perspective considers the satisfaction of groups benefiting from institutional services, including students, graduates, employers, society, and donors (Chen et al., 2006). The internal process perspective focuses on the efficiency of systems and procedures that support academic quality, research performance, and administrative effectiveness (Cullen et al., 2003). The learning and growth perspective addresses human capital, information systems, institutional culture, and the capacity for innovation and continuous improvement (Kaplan & Norton, 1996).

A central strength of the Balanced Scorecard lies in the causal relationship among these perspectives (Kaplan & Norton, 2000). Investment in learning and growth improves internal processes. Better processes increase stakeholder satisfaction and trust. This, in turn, strengthens the institution's ability to achieve its financial and strategic goals. Niven (2006) noted that this causal structure is especially useful in academic institutions because it links resources, activities, and outcomes within one integrated framework.

The Balanced Scorecard is also valuable because it combines lagging and leading indicators (Kaplan & Norton, 2004). Lagging indicators show achieved results, such as higher revenues or greater

satisfaction. Leading indicators identify the drivers of those outcomes, such as governance quality, process efficiency, institutional capacity, and strategic clarity. This distinction is particularly important in the case of university *waqf*. *Waqf* success should not be assessed only by annual returns. It should also be judged by the quality of *waqf* asset management, governance, benefit allocation, and the institution's ability to sustain the educational, research, and social impact of *waqf*.

Higher education institutions require an adapted use of the Balanced Scorecard (Chen et al., 2006; Umashankar & Dutta, 2007). Universities do not operate according to a purely commercial logic. Their mission is academic, social, and knowledge-based. Accordingly, the financial perspective should support the continuity of that mission rather than dominate it. The stakeholder concept must also be broadened to include students, faculty, graduates, donors, regulatory bodies, and society. This requires qualitative as well as quantitative indicators in order to capture quality, impact, and sustainability.

When applied to university *waqf*, the Balanced Scorecard becomes a suitable theoretical and practical framework for measuring *waqf* sustainability. University *waqf* is not simply an additional financial resource. It is an institutional system that requires strategic management of assets, returns, benefit allocation, and governance. The financial perspective can therefore assess growth in *waqf* returns and their contribution to programs and scholarships. The stakeholder perspective can assess donor trust, beneficiary satisfaction, and the clarity of educational and social impact. The internal process perspective can cover governance, disclosure, risk management, and allocation procedures. The learning and growth perspective can focus on institutional capacity, information systems, digitalization, and innovation in *waqf* development. In this study, the Balanced Scorecard therefore serves as the main theoretical basis for building a systematic approach to *waqf* sustainability.

2.3. *Waqf Sustainability in Educational Institutions*

Waqf sustainability in educational institutions is broader than the mere existence of an endowed asset or periodic financial returns. It refers to the ability of *waqf* to preserve its assets, develop its benefits, and sustain its support for the educational mission over time. Recent

literature confirms that *waqf* can serve as an effective financing mechanism for higher education when managed within an institutional framework that connects resource development, efficient allocation, and continuity of academic and social impact. Mahamood and Ab Rahman (2015) showed that university *waqf* is not only a theoretical idea, but also a practical option for reducing financial pressure on universities when supported by sound management and a clear operational structure.

The significance of *waqf* sustainability lies in its transformation of *waqf* from a purely charitable resource into a renewable developmental asset. Usman and Ab Rahman (2023), in the Malaysian context, showed that *waqf* can support operational and developmental costs, academic programs, research, and scholarships. Their findings suggest that *waqf* sustainability should be assessed not only by financial return, but also by the extent to which *waqf* serves the core needs of the educational institution over time. Usman and Ab Rahman (2021), studying Pakistan, likewise found that the effectiveness of *waqf* depends on the legal and regulatory environment, public trust, and the clarity of institutional arrangements governing *waqf* management.

Waqf sustainability includes several integrated dimensions. The financial dimension concerns stable and growing returns, diversification of income sources, and protection of the endowed asset. The institutional and governance dimension includes clear responsibilities, transparency, quality of oversight, and efficient risk management. The operational dimension concerns procedures, allocation of *waqf* benefits, and alignment with institutional priorities. The impact dimension addresses the ability of *waqf* to generate tangible and lasting support for students, programs, research, and community service. This view is consistent with Lestari et al. (2023), who developed the national *waqf* index in Indonesia on the basis of regulation, institution, process, system, outcomes, and impact.

Governance remains a decisive factor in *waqf* sustainability. *Waqf* requires trust, transparency, and institutional discipline in order to remain effective and legitimate. Hussin et al. (2021) found that good governance practices in Malaysian higher education institutions include clear structures, defined responsibilities, and effective

oversight mechanisms. These factors improve *waqf* management and strengthen continuity. *Waqf* sustainability in educational institutions may therefore be defined as the ability of university *waqf* to generate resources and benefits over time while preserving the endowed asset and directing returns efficiently toward educational, research, and social goals within a framework of good governance, regular measurement, and continuous improvement.

2.4. The Relationship Between the Balanced Scorecard and Waqf Sustainability in Educational Institutions

The relationship between the Balanced Scorecard and *waqf* sustainability in educational institutions is integrative. It shifts *waqf* from being treated as a traditional financial resource to being managed as a strategic field based on planning, measurement, evaluation, and continuous improvement. The Balanced Scorecard does not only monitor final results. It enables institutions to translate strategic objectives into linked performance indicators and to connect inputs, processes, outputs, and impacts through a clear causal logic. This makes it especially suitable for non-profit institutions, where financial performance serves the mission rather than replaces it.

This relationship becomes clearer when university *waqf* is treated as a strategic resource rather than as a simple source of annual returns. Its sustainability depends on asset development, allocation policies, risk management, transparent disclosure, and the institution's ability to direct *waqf* returns toward programs, research, scholarships, and community service. The Balanced Scorecard is particularly suitable here because it combines lagging indicators that show actual outcomes with leading indicators that explain whether those outcomes are sustainable. In the *waqf* context, annual return alone is not enough. It must be interpreted in light of governance quality, asset management, operational effectiveness, institutional capacity, and continuity of educational and social impact.

The Balanced Scorecard also allows *waqf* indicators to be distributed across its four perspectives in an integrated way. The financial perspective can assess growth and stability of *waqf* returns and their contribution to programs and scholarships. The stakeholder perspective can assess donor trust, beneficiary satisfaction, and

educational and social reach. The internal process perspective can examine governance, disclosure, monitoring, asset management, and allocation procedures. The learning and growth perspective can focus on institutional capacity, information systems, digital transformation, and innovation in *waqf* development. Through this structure, *waqf* sustainability can be understood as the product of interaction among financial, institutional, operational, and developmental dimensions rather than as a simple financial outcome.

This interpretation is consistent with recent studies that identify good governance as a critical factor in sustaining *waqf* in higher education. It also aligns with applied research showing that universities adopting *waqf* as an alternative funding source need institutional mechanisms that combine fundraising, *waqf* management, return allocation, and continuous monitoring. On this basis, the present study adopts a conceptual view in which the Balanced Scorecard enhances *waqf* sustainability through three mechanisms: strategic focus, by directing *waqf* resources toward high-impact educational and research priorities; institutional integration, by linking planning, finance, investment, governance, and follow-up within one framework; and continuous learning and development, by enabling regular review of indicators and ongoing improvement of *waqf* policies and procedures. In this way, the relationship between the Balanced Scorecard and *waqf* sustainability is not only theoretically valid, but it also provides the basis for an applied model that can be examined in Al Qasimia University and similar institutions.

3.0 Methodology

This study adopted the qualitative case study as its main research strategy. Yin (2018) defines case study research as an empirical inquiry that examines a contemporary phenomenon in depth and within its real-life context, especially when the boundaries between the phenomenon and its context are not clearly evident (Yin, 2018, p. 15). This approach is appropriate for the present study because it examines the application of the Balanced Scorecard within an existing educational institution and seeks to understand its potential role in enhancing *waqf* sustainability. It also aims to develop an applied

perspective that may offer theoretical value for similar educational institutions.

Al Qasimia University in the Emirate of Sharjah was selected as the research case through purposive sampling (Patton, 2015). The university represents an information-rich case because it has a clear and publicly available strategic plan for 2025–2030, a distinctive institutional identity based on economic, Islamic, and Arabic studies, and a multicultural student body representing more than 130 nationalities. It also demonstrates a strong institutional commitment to quality through the presence of a Center for Quality Assurance, Institutional Effectiveness, and Academic Accreditation. In addition, the university provides strategic documents and public institutional reports that support systematic analysis. These characteristics make it a suitable case for examining the use of strategic management tools in an educational institution with an Islamic orientation, including issues related to financial and *waqf* sustainability.

The study relied primarily on content analysis of institutional documents. Krippendorff (2018) defines content analysis as a research technique for making replicable and valid inferences from texts to the contexts of their use. The main data sources included strategic documents, especially the Al Qasimia University Strategic Plan 2025-2030, the report of the Third Strategic Performance Forum for the academic year 2024-2025, and the university's institutional guide. The analysis also drew on annual reports for 2022-2025, the Fact Book, reports of the Center for Quality Assurance and Institutional Effectiveness, and public financial and institutional indicators related to sustainability whenever available. Additional sources included press releases, official media materials, academic and administrative manuals, academic accreditation reports, and reports of the Sharjah Financial Control Authority.

The researchers followed a structured content analysis procedure consisting of several integrated stages (Hsieh & Shannon, 2005). The process began with directed content analysis, using the Balanced Scorecard and *waqf* sustainability as prior analytical frameworks. This was followed by deductive coding, in which the data were classified according to the four dimensions of the Balanced Scorecard and linked to indicators related to university *waqf*, *waqf*

returns, *waqf* governance, and the allocation of *waqf* benefits. Next, inductive coding was used to allow new themes to emerge, particularly those related to the sustainability of *waqf* impact and the institutional specificities of the case. Finally, constant comparison was applied by comparing data from different sources in order to identify patterns and build a coherent interpretation of the relationship between the Balanced Scorecard and *waqf* sustainability.

Several methodological limitations should be acknowledged. First, the study relied only on publicly available documents and did not include unpublished internal records or interviews with those responsible for *waqf* management or strategic planning. Second, it covered a limited period from 2022 to 2025, which may restrict the ability to assess long-term effects on *waqf* sustainability. Third, as a single case study, its findings cannot be generalized statistically, although they may support analytical generalization. There is also the possibility of some interpretive bias in qualitative analysis, despite efforts to maintain neutrality. For this reason, the study is better understood as a qualitative interpretation of the impact of the Balanced Scorecard on *waqf* sustainability rather than a direct quantitative measurement of that impact.

Finally, the researchers adhered to the ethical standards of scientific research by using only publicly available data, ensuring accuracy in citation and attribution, maintaining objectivity in analysis and evaluation, and respecting the privacy and reputation of the institution.

4.0 Analysis and Findings

4.1. *The Case of Al Qasimia University*

4.1.1. *Establishment of the University*

Al Qasimia University was established in 2013 by an Emiri decree issued by His Highness Sheikh Dr. Sultan bin Muhammad Al Qasimi, Ruler of the Emirate of Sharjah, as a non-profit higher education institution specializing in economic, Islamic, and Arabic studies (Al Qasimia University, 2024). The university's mission is based on preparing a generation of students who are academically qualified, committed to the tolerant values of Islam, and capable of serving their

communities and contributing to sustainable development (Al Qasimia University, 2025).

The university is distinguished by a unique educational model that combines authenticity and modernity. It offers specialized academic programs in Sharia, jurisprudence, Hadith, Qur'anic exegesis, Arabic language, economics, and Islamic finance, in addition to social sciences and humanities. Cultural diversity is a defining feature of the university. It attracts students from more than 135 countries, which creates an academic environment rich in diversity and intercultural dialogue (Al Qasimia University, 2025).

4.1.2. Organizational and Academic Structure

The university's academic structure consists of six specialized colleges (Al Qasimia University, 2024):

1. College of Sharia and Islamic Studies
2. College of Arts and Humanities
3. College of Economics and Management
4. College of Communication
5. College of the Holy Qur'an
6. College of Graduate Studies and Scientific Research

The College of Graduate Studies and Scientific Research is the newest college. It was established in 2023 and offers master's programs in Fiqh and its Foundations, Arabic Language and Literature, Tafsir, and Hadith Sciences (Al Qasimia University, 2025). The university also has 75 faculty members who hold doctoral degrees from different countries around the world. This provides strong academic and cultural diversity (Al Qasimia University, 2025).

4.2. The Strategic Framework of Al Qasimia University

4.2.1. Vision, Mission, and Values

Vision: Al Qasimia University aspires to be a multicultural global academic beacon that leads in Islamic studies, Arabic studies, and the humanities and is recognized for excellence in education, scientific research, and community service (Al Qasimia University, 2025).

Mission: The university is committed to providing a distinguished educational environment that combines authenticity and

modernity, preparing graduates who are academically and professionally qualified, and producing rigorous scientific research that serves society and supports sustainable development (Al Qasimia University, 2025).

Institutional Values: The university is guided by a set of core values, including academic excellence, integrity and transparency, social responsibility, diversity and openness, innovation and continuous development, and moderation and balance (Al Qasimia University, 2024).

4.2.2. The 2025–2030 Strategic Plan: Pillars and Objectives

The strategic plan is built around five interrelated strategic pillars:

First Pillar: Teaching and Learning: This pillar focuses on delivering distinguished and accredited educational programs that respond to contemporary needs and labor market requirements (Al Qasimia University, 2025). Its strategic objectives include:

- developing and updating academic programs in line with international standards
- obtaining local and international academic accreditation for all programs
- improving the quality of education through the adoption of modern teaching methods
- supporting digital learning and hybrid education

Second Pillar: Scientific Research: This pillar aims to transform the university into a global center for research and knowledge exchange in Islamic and Arabic studies (Al Qasimia University, 2025). Its objectives include:

- increasing the number of publications in highly ranked peer-reviewed journals
- strengthening the research culture among faculty members and students
- obtaining external research grants from international institutions
- establishing specialized research centers in priority fields

Third Pillar: Students and Graduates: This pillar focuses on preparing a generation of graduates who are qualified to compete in

local and international labor markets (Al Qasimia University, 2025). Its objectives include:

- enhancing the academic and personal student experience
- developing students' leadership and professional skills
- ensuring graduate employability through partnerships with the public and private sectors
- building an active and influential alumni network

Fourth Pillar: Governance and Institutional Effectiveness: This pillar aims to achieve excellence in management and governance and to ensure financial sustainability (Al Qasimia University, 2025). Its objectives include:

- applying best practices in good governance
- improving the efficiency of administrative and financial processes
- diversifying funding sources and achieving financial sustainability
- developing a comprehensive system for performance management and results measurement

Fifth Pillar: Community and Industry: This pillar focuses on building strategic partnerships with society and productive sectors (Al Qasimia University, 2025). Its objectives include:

- expanding partnerships with local and international institutions
- providing impactful community service programs
- supporting field training and employment through partnerships
- strengthening the university's role in sustainable development

4.2.3. Strategic Performance Management Mechanisms

Al Qasimia University adopts a systematic and institutional approach to strategic performance management through a set of specialized mechanisms and structures:

- (a) Center for Quality Assurance, Institutional Effectiveness, and Accreditation: This center is responsible for monitoring institutional performance, identifying performance gaps, and

assessing the extent to which strategic goals are being achieved (Al Qasimia University, 2021). Its main functions include:

- developing key performance indicators for all academic and administrative units
- preparing periodic reports on institutional performance
- evaluating the performance of faculty members and staff
- promoting a culture of quality and continuous improvement

(b) Annual Strategic Performance Forum: The university organizes an annual forum to review strategic performance indicators, assess progress in implementing the strategic plan, and shape future directions (Al Qasimia University, 2025). Academic and administrative leaders participate in this forum to discuss challenges and opportunities and to make strategic decisions.

(c) Internal Audit Office: This office was established in 2015, shortly after the university’s launch. It operates under the direct supervision of the University Director’s Office and the Compliance and Audit Committee of the Board of Trustees (Al Qasimia University, 2024). Its functions include:

- evaluating internal and financial controls
- managing institutional risks
- ensuring compliance with regulations and policies
- promoting transparency and accountability

(d) Risk Management Unit: This unit identifies, assesses, and manages risks related to the strategic plan in order to support the achievement of objectives and reduce the likelihood of failure (Al Qasimia University, 2025).

4.3. Analysis of Indicators Related to Waqf Sustainability

4.3.1. Financial and Waqf Indicators

The publicly available financial data indicate that the university is committed to achieving financial sustainability through diversified funding sources. The approved budget for the 2025–2026 academic year reached AED 193 million, which is the largest budget in the university’s history (Al Qasimia University, 2025). This reflects the

full support of His Highness the Ruler of Sharjah, the founder of the university, as well as the government's commitment to the development of higher education.

The university also achieves additional financial sustainability through its real estate *waqf*, which generates annual income (Al Qasimia University, 2025). This provides a stable and independent source of funding. In addition, the university has financial investments, including shares purchased in Sharjah Islamic Bank. It also benefits from donations and grants directed toward sponsoring events, student activities, scientific conferences, scientific awards, and other related purposes. The university further holds a number of bank deposits, which add to its financial base and support its overall resource stability.

Additional revenue streams are generated through several institutional units and centers. These include the Center for Continuing Education and Development, the Sharjah Center for Islamic Economy, the Scientific Publishing Unit, and the Al Qasimia University Center for Language Editing. Together, these sources reflect the university's efforts to broaden its income base and strengthen its institutional capacity for long-term sustainability.

The university also demonstrates a strategic commitment to international student attraction through its scholarship policy. It allocated 530 full scholarships for students from outside the UAE, including 500 scholarships for bachelor's students and 30 scholarships for master's students (Al Qasimia University, 2025). This reflects a strategic investment in attracting high-achieving international students and expanding the university's global academic reach.

4.3.2. Stakeholder Indicators

The stakeholder indicators show that Al Qasimia University has a broad base of beneficiaries and partners. This strengthens the institutional environment needed to sustain the impact of educational and *waqf* resources.

Geographical Diversity: The university attracts students from more than 135 different nationalities (Al Qasimia University, 2025). This makes it one of the most diverse universities in the region and strengthens its position as a global academic institution.

Community and Employment Partnerships: The university has established 88 partnerships with local and international institutions for field training and employment (Al Qasimia University, 2025). These partnerships include institutions in the UAE and several African countries such as Senegal, Ghana, Uganda, and Côte d’Ivoire, where graduates are employed in Al Qasimia University schools for Qur’an memorization (Al Qasimia University, 2025).

4.3.3. Internal Process and Governance Indicators

Academic Accreditations: The university has obtained a number of local and international accreditations, including the following:

- institutional accreditation from the Commission for Academic Accreditation of the UAE Ministry of Higher Education and Scientific Research
- international institutional accreditation from the Accreditation Service for International Schools, Colleges and Universities (ASIC)
- membership in the Association of Arab Universities
- membership in the Federation of the Universities of the Islamic World
- membership in the Association of African Universities
- membership in the Association of Islamic Universities
- membership in the Accreditation Council for Business Schools and Programs (ACBSP) (Al Qasimia University, 2024)

Governance and Oversight: The university applies a comprehensive governance and oversight system through the Internal Audit Office, which ensures transparency, accountability, risk management, and evaluation of internal controls (Al Qasimia University, 2024).

4.3.4. Learning and Growth Indicators

The learning and growth indicators point to the existence of a knowledge-based and institutional foundation that supports the sustainability of institutional performance. This can also have a positive effect on the sustainability of *waqf* impact when the Balanced

Scorecard is applied in this field. This appears through the following indicators:

Research Productivity: The university has achieved good publication rates in peer-reviewed scientific journals. The percentage of publications indexed in the Scopus database reached about 65.7% of the total research output of faculty members (Al Qasimia University, 2025).

Conferences and Scholarly Activity: Since its establishment, the university has organized 10 international conferences and 6 research forums across different humanities and Sharia-related disciplines (Al Qasimia University, 2025). This strengthens its position as a global platform for scientific and intellectual dialogue.

Scientific Publishing: the university publishes three peer-reviewed academic journals: the *Journal of Sharia Sciences and Islamic Studies*, the *Journal of Islamic Economics*, and the *Journal of Arabic Language and Literature* (Al Qasimia University, 2024), with two issues published annually for each journal. The Scientific Publishing Department also manages the review and publication of scholarly books. By 2025, the number of peer-reviewed books published had reached approximately 62 (Al Qasimia University, 2025).

Human Resources: The university has 75 faculty members holding doctoral degrees from different countries around the world (Al Qasimia University, 2025). It also records a student-to-faculty ratio of 22:1, which is consistent with widely recognized academic accreditation standards.

4.4. Comparative Analysis: Linking the Strategic Pillars to the Dimensions of the Balanced Scorecard in Light of Waqf Sustainability

The analysis of the strategic framework of Al Qasimia University shows a clear functional alignment between its five strategic pillars and the four dimensions of the Balanced Scorecard. Although these pillars are not explicitly labeled as Balanced Scorecard dimensions, they clearly correspond to them. This makes it possible to use this alignment in analyzing *waqf* sustainability within the university. This functional alignment also shows that the university has, in practice, adopted a comprehensive performance management model. That

model links strategic goals with operational indicators. It also provides a basis for developing more specialized indicators related to university *waqf*, *waqf* returns, *waqf* governance, and the allocation of *waqf* benefits.

Table 1: The Four Dimensions of the Balanced Scorecard in Higher Education

Dimension	Main Objectives	Typical Measures and Performance Indicators
Financial dimension (financial sustainability)	Achieving financial sustainability; efficiency in the use of resources; diversification of income sources	Academic program budget; percentage of revenues from different sources; staff cost as a percentage of total cost; value of grants and donations
Customer dimension (students and society)	Attracting and retaining students; increasing student and graduate satisfaction; enhancing the university's reputation	Student enrollment and retention rate; graduation rate; graduate employment rate; student and employer satisfaction ratings
Internal process dimension (operational excellence)	Improving the quality of academic programs; enhancing the efficiency of administrative processes; achieving academic accreditation	Number of academic accreditations obtained; student-to-faculty ratio; time required to complete research or launch new programs; number of partnerships with external institutions

Source: Authors Own

Table 2: Linking the Strategic Pillars of Al Qasimia University to the Balanced Scorecard

Strategic Pillar	Main Objective	Equivalent BSC Dimension
Governance and institutional effectiveness	Ensuring financial sustainability and achieving efficiency in the use of resources	Financial dimension
Students and graduates	Preparing a generation qualified for the labor market and enhancing their satisfaction	Customer dimension
Community and industry	Building strategic partnerships with community and industry sectors	Customer dimension
Teaching and learning	Delivering distinguished and accredited academic programs	Internal process dimension
Scientific research	Becoming a global center for research and knowledge exchange	Learning and growth dimension

Source: Authors Own

Table 3: Alignment Between the Strategic Pillars, the Balanced Scorecard, and *Waqf* Sustainability Indicators

Current Main Indicators	Proposed Performance Indicators	Equivalent BSC Dimension	Pillar
Annual budget: AED 193 million; <i>waqf</i> revenue; financial shares; donations; 530 scholarships	Ratio of <i>waqf</i> revenue to total revenue; academic program budget; percentage of revenue from different sources; staff	Financial and <i>waqf</i> sustainability	Governance and institutional effectiveness

Current Main Indicators	Proposed Performance Indicators	Equivalent BSC Dimension	Pillar
	cost as a percentage of total cost; value of grants and donations		
Students from 135 nationalities; 88 employment partnerships	Student enrollment and retention rate; graduation rate; graduate employment rate; student and employer satisfaction ratings	Stakeholders	Students and graduates
International and regional partnerships: 88 scientific and academic cooperation agreements; community service programs	Student enrollment and retention rate; graduation rate; graduate employment rate; student and employer satisfaction ratings	Stakeholders	Community and industry
Local and international accreditations; 10 accredited and diverse academic programs; certified professional qualifications offered by the university's	Number of academic accreditations obtained; student-to-faculty ratio; time required to complete research or launch new programs; number of	Internal processes and governance	Teaching and learning

Current Main Indicators	Proposed Performance Indicators	Equivalent BSC Dimension	Pillar
research and development centers; student-to-faculty ratio of 22:1	partnerships with external institutions		
Scopus publication rate: 65.7%; 10 international conferences; 3 peer-reviewed academic journals; 62 peer-reviewed books	Percentage of faculty members holding doctoral degrees; research income per faculty member; number of publications and citations; annual staff training hours	Learning and growth	Scientific research

Source: Authors Own

The three tables function as interconnected analytical tools. They explain the logic of the study and support the transition from the theoretical framework to the practical application in the case of Al Qasimia University. Table 1 provides the general reference framework of the Balanced Scorecard. It presents its four dimensions, the objectives of each dimension, and the main typical measures used in higher education institutions. It therefore establishes the conceptual basis for the later analysis.

Table 2 moves this framework from the general level to the institutional level. It shows how the five strategic pillars of Al Qasimia University can be aligned with the four dimensions of the Balanced Scorecard. This reveals a functional alignment between the university’s strategic structure and the logic of the Scorecard.

Table 3 represents the most detailed applied level. It links the university’s current indicators with the proposed performance indicators for each Balanced Scorecard dimension. This makes it possible to read the

reality of institutional performance and assess the university's readiness to use the Balanced Scorecard in support of financial and *waqf* sustainability.

4.5. Analysis of the Causal Relationship Between the Dimensions of the Balanced Scorecard in Supporting Waqf Sustainability

4.5.1. The Causal Chain of Waqf Sustainability at Al Qasimia University

The analysis reveals a clear and interconnected causal chain among the performance dimensions at Al Qasimia University. This chain is consistent with the theoretical model of Kaplan and Norton (2000). It begins with the learning and growth dimension and ends with strengthening financial and *waqf* sustainability within the institution.

Stage One: Investment in learning and growth

Substantial investment in scientific research and human capacity development represents the starting point of this chain. This is reflected in the establishment of the College of Graduate Studies and Scientific Research, the organization of 10 international conferences and 6 research forums, and the achievement of a 65.7% publication rate in Scopus-indexed outlets.

Stage Two: Improvement of internal processes and governance

Investment in research and development leads to better academic and administrative processes. This appears in the acquisition of multiple local and international academic accreditations, the development of distinguished and accredited academic programs, and the improvement of administrative efficiency through an advanced governance system.

Stage Three: Increased stakeholder satisfaction

Improved processes are positively reflected in stakeholder satisfaction. This appears in the attraction of students from 135 nationalities, the establishment of 88 employment partnerships, and the strengthening of the university's regional and international academic reputation.

Stage Four: Support for financial and waqf sustainability

A strong reputation, rising demand, and institutional trust contribute to improving the university's financial position. This appears in the largest budget in the university's history, the diversification of funding sources through *waqf* and external grants, and the continued attraction of

government and community support. Together, these factors create an institutional environment that supports *waqf* sustainability over the long term.

4.5.2. Positive Feedback Loops Supporting Waqf Sustainability

The analysis also shows the existence of positive feedback loops that support institutional and *waqf* sustainability in a cumulative way.

Academic reputation loop: High research quality leads to publication in reputable journals. This strengthens the university's reputation and attracts distinguished researchers. That, in turn, leads to more high-quality research.

International diversity loop: Scholarship programs attract international students. This strengthens cultural diversity. Greater diversity then attracts more international students and further expands diversity.

Partnership loop: Strong academic programs produce qualified graduates and improve employer satisfaction. This leads to more partnerships and better opportunities for students.

Taken together, these loops expand the base of trust and institutional and community support. This forms an indirect foundation for *waqf* sustainability.

4.6. Assessment of the Impact on Waqf Sustainability

4.6.1. Institutional Foundations Supporting Waqf Sustainability

Academic specialization: Al Qasimia University has a distinctive institutional identity rooted in its specialization in economic, Islamic, and Arabic studies within a contemporary approach. This provides a suitable basis for building *waqf* resources with a mission-oriented and social character that is consistent with the university's identity. This distinctiveness is supported by accumulated academic expertise in Islamic and Arabic fields, ongoing institutional and governmental support, and an established reputation in these specialized areas.

Cultural diversity: The attraction of students from more than 135 nationalities is an important factor in expanding the university's educational and social impact. It creates a learning environment rich in

intercultural dialogue and a broad international network of relationships. This can support the sustainability of *waqf* impact by broadening the range of beneficiaries and the fields that *waqf* resources can serve.

Institutional efficiency: The university's advanced governance and oversight system provides a strong foundation for strengthening *waqf* sustainability. This includes the existence of an internal audit office since the university's establishment, a specialized risk management unit, and an active quality assurance center. These practices are consistent with the importance of *waqf* governance and institutional oversight in ensuring efficient and sustainable resource management.

Strategic partnerships: The university has a network of partnerships that extends from the UAE to the African continent. This provides broad employment opportunities for graduates, diverse field training opportunities, and a tangible regional and international impact. This reach can support the sustainability of *waqf* impact by maximizing the educational and social benefits to which *waqf* returns can be directed.

4.6.2. Levels of Institutional Readiness to Enhance Waqf Sustainability

In light of the previous findings, the position of Al Qasimia University can be described as one of high institutional readiness for adopting the Balanced Scorecard model to enhance *waqf* sustainability. This readiness appears in several elements. These include its unique specialization in contemporary Islamic and Arabic studies, its educational model that combines authenticity and modernity, its multicultural academic environment, and its local, regional, and international reach. These elements provide a suitable base for expanding support and trust, maximizing the impact of university *waqf*, and linking *waqf* returns to the institution's educational, research, and social goals.

4.7. Proposed Model for Applying the Balanced Scorecard to Enhance Waqf Sustainability

4.7.1. The Comprehensive Applied Framework

Based on the previous analysis, the researchers propose a comprehensive applied model for activating the Balanced Scorecard at Al Qasimia

University in ways that support *waqf* sustainability. This model is built on three levels:

Strategic planning level: Formally adopt the Balanced Scorecard framework as a tool for strategic management. Establish a high-level committee chaired by the University Director to supervise implementation. Explicitly link the five strategic pillars to the four dimensions of the scorecard.

Development level: Develop specific and measurable key performance indicators for each dimension. Establish an integrated management information system for data collection and analysis. Set clear quantitative targets within defined timeframes.

Operation and follow-up level: Apply a periodic follow-up system on both quarterly and annual bases. Link individual performance evaluation to scorecard indicators. Establish interactive dashboards for continuous monitoring.

4.7.2. Proposed Key Performance Indicators

Table 4 presents the proposed key performance indicators for Al Qasimia University in light of the Balanced Scorecard. It serves as an applied tool for translating the theoretical framework of the study into indicators that can be measured and monitored. This table is especially important because it does not only present general institutional performance indicators. It also links them to the four dimensions of the Scorecard, which makes it possible to assess the university's level of institutional readiness to support financial and *waqf* sustainability. In the financial dimension, the table includes indicators related to budget growth, the ratio of *waqf* revenue to total revenue, the ratio of external funding, and cost efficiency. These indicators reveal the university's ability to diversify its resources and strengthen its sustainability. In the stakeholder dimension, the table includes indicators related to student satisfaction, retention, graduate employment, international diversity, and active partnerships. These indicators highlight the institutional and social impact of available resources. In the internal process dimension, the table presents indicators related to academic accreditations, digitalization, speed of procedures, and the student-to-faculty ratio. In the learning and growth dimension, it includes indicators related to scientific publication, citations, external

research grants, faculty development, and staff satisfaction. The table therefore provides a practical framework through which current performance can be monitored, gaps can be identified, and a more accurate system can be built for measuring the impact of applying the Balanced Scorecard on *waqf* sustainability within the educational institution.

Table 4: Proposed Key Performance Indicators for Al Qasimia University

Dimension	Objective	Indicator	Current Value (2025)	Target (2030)	Measurement Method
Financial	Financial and <i>waqf</i> sustainability	Annual budget growth rate	AED 193 million	AED 250 million	Annual financial reports
Financial	Financial and <i>waqf</i> sustainability	Ratio of <i>waqf</i> revenue to total revenue	8.2%	15%	$(\text{Waqf revenue} / \text{total revenue}) \times 100$
Financial	Financial and <i>waqf</i> sustainability	Ratio of external funding	Not specified	10%	$(\text{External grants} / \text{total revenue}) \times 100$
Financial	Financial and <i>waqf</i> sustainability	Cost efficiency	Not specified	15% reduction	Operating cost per student
Stakeholders	Stakeholder satisfaction	Student satisfaction rate	Not specified	4.5/5	Comprehensive annual survey
Stakeholders	Stakeholder satisfaction	Student retention rate	Not specified	90%+	$(\text{Continuing students} / \text{total enrolled students}) \times 100$
Stakeholders	Stakeholder satisfaction	Graduate employment rate (within 6 months)	Not specified	85%+	Graduate follow-up survey
Stakeholders	Stakeholder satisfaction	International diversity	135+ nationalities	150+ nationalities	Number of represented nationalities

Dimension	Objective	Indicator	Current Value (2025)	Target (2030)	Measurement Method
Stakeholders	Stakeholder satisfaction	Number of active partnerships	88 partnerships	120 partnerships	Documented and active partnerships
Internal processes	Operational excellence	Academic accreditation rate	Multiple	3 new accreditations per year	Number of accreditations obtained
Internal processes	Operational excellence	Percentage of automated processes	Not specified	80%	(Digital processes / total processes) × 100
Internal processes	Operational excellence	Average processing time	Not specified	30% reduction	Time in days/hours
Internal processes	Operational excellence	Student-to-faculty ratio	22:1	15:1	Number of students / numbers of faculty members
Learning and growth	Capacity building	Number of Scopus publications	65.7% publication rate	2.5 papers per faculty member per year	Number of Scopus-indexed publications
Learning and growth	Capacity building	Citation rate (university h-index)	Not specified	h-index = 25	Google Scholar database
Learning and growth	Capacity building	External research grants	Not specified	AED 5 million per year	Value of grants obtained
Learning and growth	Capacity building	Percentage of faculty participating in develop. programs	Not specified	80%+	(Participants / total faculty members) × 100
Learning and growth	Capacity building	Staff satisfaction rate	Not specified	4.0/5	Annual satisfaction survey

Source: Authors Own

5.0 Conclusion and Recommendations

The study concludes that the Balanced Scorecard provides a suitable and practical framework for analyzing *waqf* sustainability in educational institutions. Its value lies in moving beyond final financial results to capture the institutional, administrative, and operational factors that shape the continuity and impact of *waqf*. The analysis also shows that Al Qasimia University offers a suitable case for applying this framework because of its clear strategic pillars, established performance management mechanisms, and the availability of financial and organizational resources that can support a more systematic model for measuring and enhancing *waqf* sustainability.

The findings reveal a clear functional alignment between the university's strategic pillars and the four dimensions of the Balanced Scorecard. This suggests that the university already follows the logic of balanced performance management, even if the term is not explicitly used. The study also shows that the university has several strengths that support *waqf* sustainability, including diversified funding sources, real estate *waqf* revenue, governance and oversight structures, international student diversity, and broad institutional partnerships. These factors create a supportive environment for integrating *waqf* more clearly into the strategic performance system.

The analysis further indicates that *waqf* sustainability should not be understood simply as the existence of endowed assets or periodic financial returns. Rather, it is the outcome of interaction among financial, governance, operational, and developmental dimensions. In this sense, the Balanced Scorecard can help institutions improve strategic alignment, strengthen the management of *waqf* assets and returns, enhance the allocation of *waqf* benefits, and sustain the educational and social impact of *waqf*. The study therefore contributes both theoretically, by linking the Balanced Scorecard with *waqf* sustainability in higher education, and practically, by offering an applied model that can support Al Qasimia University and similar institutions in developing a more integrated system for university *waqf* management. Accordingly, the study recommends the following practical measures to strengthen *waqf* sustainability in the future:

1. Formally adopt the Balanced Scorecard framework in managing university *waqf* so that *waqf* is viewed as part of the strategic performance system rather than as an isolated financial item. This should include explicit *waqf* indicators within institutional performance reports.

2. Develop a matrix of *waqf* indicators linked to the four dimensions of the Scorecard. These indicators may include growth in *waqf* returns, the share of *waqf* in financing programs and scholarships, the efficiency of *waqf* asset management, the clarity of *waqf* benefit allocation, and the level of sustainability of *waqf* impact.
3. Adopt a formal regulatory policy for the management of *waqf*, grants, and donations, and establish a specialized committee or coordinating unit to oversee *waqf* performance within the university. This would ensure better integration among planning, financing, governance, and follow-up. Prepare an independent annual report on university *waqf*. This report should include the size of *waqf* assets, realized returns, areas of expenditure of *waqf* benefits, and the share of *waqf* in supporting scholarships, programs, and scientific research. It should also disclose the main challenges and opportunities.
4. Strengthen *waqf* governance by developing clear policies for the management of *waqf* assets, approved mechanisms for allocating returns, and public procedures for oversight, follow-up, and risk management. This would enhance transparency and institutional trust.
5. Link *waqf* to the university's strategic priorities so that part of the *waqf* returns is directed in an organized way to high-impact areas such as scholarships, scientific research, community service, and international student programs.
6. Diversify the *waqf* and investment portfolio in order to reduce reliance on a single source of return and to increase the university's ability to preserve *waqf* assets and develop their benefits over the long term.
7. Develop a digital infrastructure for *waqf* information that allows data collection, analysis, and the creation of regular monitoring dashboards. This would support comparison between targets and actual performance, early detection of deviations, and better decision-making.
8. Build institutional capacity in the field of university *waqf* through specialized training programs for staff in relevant departments. These programs should cover *waqf* governance, performance analysis, impact measurement, and the use of the Balanced Scorecard in this field.
9. Set clear phased goals for *waqf* sustainability over the short, medium, and long term. These may include increasing the share of *waqf* in total revenue, expanding the areas that benefit from *waqf* returns, and building

a broader and more stable *waqf* fund that supports the university's educational and research mission.

Accordingly, the future of *waqf* sustainability does not depend only on the size of *waqf* or the value of its returns. It also depends on the university's ability to integrate *waqf* into the system of strategic management and institutional measurement. The greater this integration becomes, and the more *waqf* governance improves, the clearer the mechanisms for allocating *waqf* benefits become, and the wider the scope of *waqf* impact grows, the more able the university will be to transform *waqf* into a sustainable developmental pillar that supports its mission and gives it greater financial and institutional flexibility in facing future challenges.

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