



Tourism Prosperity and the Development of WAQF Organizations in Saudi Arabia: A Conceptual Framework Aligned With Vision 2030

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ABSTRACT

The paper presents a framework that explores the impact of tourism prosperity on the development of endowment (waqf) organizations in Saudi Arabia. It uses stakeholder theory and institutional theory to address Vision 2030's goals of economic diversification and cultural revitalization. The framework suggests that tourism prosperity can stimulate waqf revitalization through heritage integration, financial sustainability, and ethical development. Despite increased tourism investment, waqf institutions are often underutilized due to structural and administrative inertia. We design the model for empirical validation, providing actionable insights for policymakers, development planners, and Islamic finance stakeholders. By leveraging this model, stakeholders can better understand the interplay between tourism and waqf institutions, fostering a more integrated approach to development. Ultimately, this could lead to enhanced cultural preservation and economic benefits, aligning with the broader aspirations of Vision 2030.

1. Introduction

Saudi Arabia's Vision 2030 represents an ambitious national transformation strategy that seeks to diversify the Kingdom's economy beyond its traditional dependence on oil, while promoting social and institutional development across multiple sectors (AlNemer, 2024). Among the key pillars of this vision are the growth of the tourism industry and the revitalization of waqf (Islamic endowment) organizations. Tourism, once almost exclusively centered on religious pilgrimage to Makkah and Madinah, is undergoing a major reorientation to include cultural, historical, entertainment, and eco-tourism dimensions. Simultaneously, the waqf sector long a cornerstone of Islamic social welfare is being repositioned to play a more dynamic role in national development, particularly in areas related to heritage preservation, community welfare, and economic inclusion (Martí & Puertas, 2025; Lamido & Haneef, 2021). The convergence of tourism and waqf development presents a unique opportunity to align heritage assets and cultural infrastructure with Saudi Arabia's socio-economic transformation. Several national projects illustrate this emerging synergy. For instance, in Diriyah and AlUla, historical waqf assets such as mosques, schools, and traditional buildings are being integrated into tourism circuits to promote cultural continuity and generate sustainable revenue (Ag Omar et al., 2021; ALJehani, 2023). These examples demonstrate that waqf assets can serve not only as static monuments of the past but as living components of the contemporary tourism economy. When developed strategically, endowment institutions have the potential to contribute to heritage revitalization, Islamic ethical finance, and local economic empowerment (Tehseen et al., 2024).

However, despite these promising developments, the integration of WAQF into tourism-led growth remains uneven and under-theorized. Many waqf institutions in Saudi Arabia continue to suffer from outdated governance models, limited capacity for innovation, and weak strategic planning (Sano & Kassim, 2021; Kamaruddin et al., 2024). The absence of a coherent framework linking tourism prosperity to waqf development outcomes has further impeded efforts to leverage these synergies. Existing policy approaches tend to address tourism and waqf in isolation, thereby overlooking the potential benefits of coordinated strategies rooted in shared cultural and economic objectives (Laallam et al., 2020). This paper aims to address this gap by proposing a conceptual framework that theorizes the direct relationship between tourism prosperity and waqf organization development in the context of Saudi Arabia. Unlike prior models that rely on mediating or moderating variables such as community engagement or governance structures, this framework focuses on direct linkages, simplifying the analytical structure while retaining theoretical rigor. Tourism prosperity is conceptualized as a multidimensional construct, encompassing cultural, economic, and environmental components, each of which can serve as a catalyst for waqf development in distinct but complementary ways (Ben-Nun, 2023; Khan, 2019). These components not only contribute to the overall success of tourism but also enhance the economics sustainability (Araya & Miras, 2015; Araya et al., 2021b; Araya et al., 2021a; Araya et al., 2022). Additionally, data from a number of studies

has confirmed the vast scope of this new era, demonstrating the wide and expanding cultural dimension that tourism fosters (Alnaser, & Saeed, 2018; Alsikkah, Alabbasi, Saeed, & Alnaser, 2018; Saeed, & Bekhet, 2018).

The cultural dimension of tourism promotes the preservation and public appreciation of WAQF assets by embedding them within national identity narratives. The economic dimension introduces new revenue streams for WAQF institutions through Shariah-compliant investments in tourism infrastructure, partnerships, and service delivery. Meanwhile, the environmental dimension aligns with Islamic principles of stewardship and supports the creation of eco-waqf initiatives that reinforce the ethical and spiritual mandate of endowments (Tehseen et al., 2024). The conceptual model proposed in this paper is theoretically grounded in Stakeholder Theory and Institutional Theory, which together provide a robust foundation for understanding how organizational behavior and external development dynamics influence waqf outcomes (Freeman, 1984; Meyer & Rowan, 1977). Stakeholder Theory emphasizes the importance of cross-sectoral collaboration, particularly among government agencies, private investors, tourism planners, and waqf administrators. Institutional Theory explains how waqf organizations adapt or fail to adapt to the normative and coercive pressures associated with national reforms like Vision 2030. In doing so, this study contributes to both theoretical development and practical strategy. The model is designed for empirical validation using Structural Equation Modeling (SEM) and aims to guide future research, policy formulation, and institutional reform efforts. Ultimately, it seeks to ensure that the wealth generated through Saudi Arabia's tourism boom is channeled into inclusive, sustainable, and Shariah-compliant development through the effective utilization of waqf institutions.

2. Theoretical Foundations

A well-developed conceptual framework requires a strong theoretical foundation that explains the mechanisms linking the independent and dependent constructs. In the context of this study, the direct impact of tourism prosperity on waqf organization development in Saudi Arabia can be understood through two complementary lenses: Stakeholder Theory and Institutional Theory. These theories not only guide the assumptions underlying the conceptual model but also ensure that the framework aligns with real-world complexities of policy integration and institutional reform under Vision 2030.

2.1 Stakeholder Theory

Stakeholder Theory, first introduced by Freeman (1984), posits that organizations do not operate in isolation but rather within a network of stakeholders whose interests must be considered in decision-making processes. In this theory, stakeholders include not only shareholders or government actors but also community members, private investors, regulatory bodies, and other institutions that are directly or indirectly influenced by an organization's activities. Applied to the tourism-waqf nexus in Saudi Arabia, Stakeholder Theory underscores the importance of cross-sector collaboration and the inclusion of diverse actors in shaping tourism development strategies that utilize waqf assets. Tourism projects such as Diriyah Gate, AIUla, and NEOM illustrate this interdependence. These initiatives involve collaboration among government ministries (e.g., the Ministry of Tourism and the General Authority for Awqaf), private developers, cultural heritage organizations, and local communities (Ben-Nun, 2023). Waqf institutions embedded in these projects have the potential to benefit from tourism growth, but only if they recognize and engage the full spectrum of stakeholders. This necessitates a shift from top-down, insular governance models toward more inclusive and responsive approaches that align with national development priorities.

Within this theoretical framework, tourism prosperity is not a unidimensional phenomenon but a multi-stakeholder outcome that depends on the effective coordination of interests and contributions. Waqf institutions, therefore, must not only respond to changes in the tourism landscape but also proactively position themselves as strategic partners in national development. Stakeholder Theory highlights the idea that when waqf entities collaborate with tourism actors through partnerships, shared services, or asset integration they enhance their own legitimacy, operational capacity, and public relevance (AlNemer, 2024; Ag Omar et al., 2021). In essence, Stakeholder Theory justifies the assumption that tourism prosperity can directly enhance waqf development by creating opportunities for stakeholder alignment, resource sharing, and value co-creation. These outcomes do not require intermediary mechanisms but emerge from the mutual recognition of roles and responsibilities in a shared development context.

2.2 Institutional Theory

Institutional Theory, particularly as developed by Meyer and Rowan (1977), focuses on how organizations conform to the norms, expectations, and pressures of their external environment in order to maintain legitimacy and survive. The theory identifies three key types of pressures: coercive pressures from regulations and policies; mimetic pressures from the desire to emulate successful models; and normative pressures arising from professional standards and societal values. These forces shape how institutions evolve in response to changing contexts. In the case of waqf institutions in Saudi

Arabia, Institutional Theory provides a framework for understanding how tourism prosperity can catalyze organizational transformation. Under Vision 2030, government policies have begun to exert coercive pressure on waqf institutions to modernize their governance systems, improve financial transparency, and align their operations with national tourism strategies (Sano & Kassim, 2021). Mimetic pressures are evident in the tendency of waqf organizations to replicate successful models such as commercial waqf projects or heritage-endowment hybrids emerging in regions like AlUla and Makkah (Kamaruddin et al., 2024).

Normative pressures further reinforce this trend, as professional expectations around Islamic finance, sustainable tourism, and asset management evolve. Islamic scholars and financial experts increasingly advocate for digitized waqf registries, Shariah-compliant revenue models, and integrated reporting frameworks that align with international best practices and the ethical mandates of Islamic philanthropy (Azganin et al., 2021; Lamido & Haneef, 2021). These institutional dynamics provide a compelling explanation for why and how waqf organizations may respond to the growth of tourism, even in the absence of explicit mediating or moderating variables. Institutional Theory thus complements Stakeholder Theory by highlighting the organizational adaptations and environmental constraints that shape waqf institutions' capacity to benefit from tourism prosperity. While Stakeholder Theory emphasizes external collaboration, Institutional Theory focuses on internal alignment with external expectations, offering a more comprehensive picture of how tourism-driven change translates into waqf development outcomes.

2.3 Social Exchange Theory

Social Exchange Theory (SET), as articulated by Blau (1964), posits that social behavior is the result of an exchange process in which individuals and groups engage in interactions based on expectations of mutual benefit. Originally developed to understand interpersonal and organizational dynamics, the theory has since been applied to a range of contexts, including community development, public trust, and tourism planning (Ap, 1992). In the context of this study, SET provides a useful lens to understand how the perceived benefits of tourism prosperity can lead to positive reciprocal behavior from waqf institutions and their stakeholders, even when community engagement is not the focal variable. The central idea of Social Exchange Theory is that individuals and institutions are more likely to support initiatives that they perceive as fair, beneficial, and aligned with their values. Within the tourism–waqf nexus, this logic explains why waqf organizations may become more responsive, proactive, and innovative when tourism growth creates visible opportunities for economic, cultural, and ethical returns. For example, when tourism brings increased visitation to historical waqf properties such as ancient mosques, Islamic schools, or cultural heritage sites these assets are no longer seen as passive or obsolete, but as valuable resources with economic and symbolic significance (ALJehani, 2023).

From the perspective of SET, this renewed relevance acts as a form of "social reward" that motivates waqf administrators to invest in preservation, renovation, and service delivery. In return, the tourism sector benefits from access to authentic cultural experiences, historical depth, and spiritual legitimacy particularly important in the Saudi Arabian context, where Islamic identity and heritage are central to national branding (Marti & Puertas, 2025). This reciprocal value exchange strengthens the institutional position of waqf organizations without requiring direct community participation as a mediating mechanism. Moreover, the theory also implies that waqf institutions will be more inclined to align themselves with tourism priorities when the benefits of doing so such as increased revenue, enhanced legitimacy, or strategic partnerships outweigh the costs. For instance, the creation of tourism-aligned waqf projects, including heritage hotels, artisan bazaars, and eco-tourism ventures, becomes more attractive when institutions believe they will gain credibility, financial sustainability, and policy support (Tehseen et al., 2024; Khan, 2019).

Importantly, SET also reinforces the idea that institutional trust and perceived fairness are crucial in sustaining these relationships. Waqf organizations, as religious and fiduciary entities, are particularly sensitive to public perception. As such, their participation in tourism development must align with Islamic ethical principles, equitable benefit distribution, and transparency. These concerns, although not modeled as variables in this framework, remain critical to the exchange-based logic of institutional behavior in response to tourism prosperity.

2.4 Gap in the Literature

Despite a growing academic interest in the intersection of Islamic finance, heritage preservation, and sustainable tourism, the direct relationship between tourism prosperity and the development of waqf (endowment) organizations remains underexplored. While some studies have acknowledged the potential for waqf to contribute to national development goals, they often treat tourism and waqf as separate policy spheres, failing to articulate the mechanisms or outcomes of their integration (Ahmad, 2019; Ascarya et al., 2022). This lack of conceptual clarity undermines efforts to align waqf

revitalization with emerging sectors like tourism, particularly in countries such as Saudi Arabia, where both sectors are prioritized under Vision 2030. One major gap in the literature is the absence of models that directly link tourism growth to waqf development outcomes. Much of the existing scholarship relies on abstract discussions or normative frameworks without offering a systematic approach for evaluating how tourism expansion in its cultural, economic, and environmental dimensions can enhance the operational, financial, and institutional capacities of waqf organizations (Tehseen et al., 2024). While some conceptual models incorporate community engagement or governance as mediating or moderating variables (Ambrose & Asuhaimi, 2021; Abdu et al., 2023), few frameworks examine direct causal linkages that can be empirically tested. This omission limits both academic rigor and the utility of these models for policymakers and institutional leaders.

Another critical shortcoming is the geographical bias in the current waqf literature, which is heavily skewed toward Southeast Asia particularly Malaysia and Indonesia (Kamaruddin et al., 2024; Azganin et al., 2021). Although these contexts offer valuable insights into productive waqf and community-based Islamic finance, their institutional settings, governance structures, and socio-political realities differ substantially from those in Saudi Arabia. Consequently, models derived from those settings often lack direct applicability to the Saudi case, where waqf is more centralized, regulated, and historically tied to religious endowments related to pilgrimage and education (Sano & Kassim, 2021). Furthermore, few studies have accounted for the unique structure of Vision 2030, which explicitly links tourism development with heritage conservation and waqf asset activation. Projects like AlUla, Diriyah, and NEOM are not just tourism hubs they are platforms for testing how waqf properties can be commercialized, preserved, and reimaged within a national economic strategy (Ben-Nun, 2023). Yet academic literature has lagged behind practice, offering limited theoretical or empirical guidance on how to measure or conceptualize this integration.

Finally, while the economic and cultural benefits of tourism are widely discussed, there is inadequate attention given to how these benefits can directly strengthen institutional waqf performance through increased funding, asset utilization, and strategic partnerships. This oversight weakens the policy relevance of existing studies and leaves unanswered the question of how tourism prosperity can be systematically leveraged to revitalize Islamic endowment institutions. This paper seeks to fill these gaps by proposing a conceptual framework that directly links tourism prosperity to waqf development, drawing on the multidimensional nature of tourism and grounded in relevant organizational theories. By removing the layers of mediation and moderation, the model offers a streamlined yet robust approach suitable for empirical validation through methods such as Structural Equation Modeling (SEM). It also aims to contribute a Saudi-specific perspective to the literature, aligning academic inquiry with national priorities and on-the-ground realities.

3. Conceptual Framework Development

In the context of Saudi Arabia's Vision 2030, the intersection between tourism prosperity and waqf organization development represents a strategic frontier for sustainable, culturally anchored national growth. Vision 2030 outlines tourism not merely as an economic sector, but as a vehicle for social cohesion, identity formation, and environmental consciousness (AlNemer, 2024). At the same time, waqf institutions historically central to the Islamic world's infrastructure for education, health, and religious services are being reconsidered as viable contributors to national transformation. Yet despite these aligned priorities, most current frameworks fail to map the direct linkages between tourism prosperity and waqf revitalization in a systematic and operationalized manner. The conceptual framework proposed in this study addresses this gap by positing that tourism prosperity comprised of cultural, economic, and environmental dimensions exerts a direct and measurable influence on the development of waqf organizations. This relationship does not rely on intervening variables or abstract principles, but on observable mechanisms by which tourism investments, programs, and activities enhance waqf functionality, visibility, and resource mobilization. Rooted in Stakeholder Theory and Institutional Theory, this framework conceptualizes tourism prosperity as a multifaceted construct capable of stimulating waqf institutions through policy synergy, cross-sector collaboration, and socio-cultural value exchange (Freeman, 1984; Meyer & Rowan, 1977).

3.1 Cultural Prosperity and WAQF Development

Cultural prosperity, the first dimension of tourism prosperity, refers to the enhancement and preservation of historical identity, collective memory, and heritage assets. In Saudi Arabia, this dimension holds particular relevance due to the Kingdom's vast repository of Islamic heritage much of which has historically been managed as waqf property (Ben-Nun, 2023). These assets include historical mosques, Qur'anic schools, pilgrimage routes, public water systems, and manuscripts. However, many of these properties remain underfunded, neglected, or invisible in contemporary urban development. Through strategic tourism development, waqf assets can be reintegrated into public consciousness and national identity. Projects such as Diriyah Gate, Al-Turaif, and AlUla illustrate how waqf assets can be embedded into cultural tourism offerings through heritage storytelling, museum curation, restoration programs, and religious tourism

circuits (ALJehani, 2023; Marti & Puertas, 2025). In doing so, waqf organizations benefit from increased public legitimacy, relevance, and institutional longevity. Cultural tourism thus becomes a direct driver of waqf revitalization, as heritage sites are restored, maintained, and economically activated through visitor engagement and state investment. This alignment not only ensures the preservation of cultural capital but also strengthens waqf institutions' roles as custodians of Islamic civilizational heritage.

3.2 Economic Prosperity and WAQF Development

The second dimension, economic prosperity, represents the financial gains derived from tourism-related activities such as accommodation, transportation, events, and retail. As Saudi Arabia seeks to increase its annual visitor numbers to 100 million by 2030 (AlNemer, 2024), the tourism sector is expected to generate significant revenue and employment opportunities. This expansion creates multiple direct avenues for waqf development. Waqf institutions can lease or co-develop their properties for use as Shariah-compliant hotels, Islamic museums, artisan marketplaces, or conference centers. Such models have already been piloted in various Islamic contexts and have demonstrated long-term sustainability and community benefit (Azganin et al., 2021; Ascarya et al., 2022). Beyond physical development, tourism growth can also stimulate the adoption of Islamic financial instruments to fund and scale waqf activities. Mechanisms such as cash waqf, sukuk (Islamic bonds), and profit-sharing investment models (mudarabah or musharakah) can be applied to hospitality, transport, or cultural enterprises with waqf ownership or participation (Ambrose & Asuhaimi, 2021). These models not only provide liquidity and diversification but also attract a new generation of donors and investors interested in ethical and impact-driven finance. Therefore, economic tourism prosperity directly strengthens waqf institutions by enhancing capital flows, investment opportunities, and institutional professionalism, ensuring their continued relevance in a competitive development environment.

3.3 Environmental Prosperity and WAQF Development

The third dimension, environmental prosperity, reflects the increasing global focus on sustainability, conservation, and ecological consciousness priorities also embedded within Vision 2030's Green Saudi Initiative. In Islamic thought, environmental protection is not a modern concept but a religious obligation derived from the principles of stewardship (khilafah) and trust (amanah) (Khan, 2019). Waqf institutions, as faith-based entities, are well-positioned to lead eco-tourism initiatives and manage environmental waqf projects such as conservation zones, green public spaces, botanical gardens, and sustainable agricultural plots (Tehseen et al., 2024; Qingjie, 2021). As tourism expands into nature-based experiences desert camping, coastal tourism, protected reserves the need for sustainable infrastructure increases. Waqf institutions can directly contribute by designating endowments for environmental protection, supporting sustainable hospitality practices, and aligning their operational models with eco-tourism standards. For example, waqf land could be endowed to support solar energy farms, green architecture, or carbon offset projects, all of which align with Islamic values and international sustainability benchmarks. This dimension of tourism prosperity thus directly enables waqf organizations to become agents of environmental transformation, fulfilling religious duties while remaining aligned with national and global development agendas.

3.4 Integrated Pathways for WAQF Organization Development

The framework brings together these three tourism dimensions cultural, economic, and environmental as independent yet mutually reinforcing drivers of waqf development. Their influence is considered direct, without reliance on mediation through community engagement or moderation via governance structures. This structure allows for a parsimonious yet theoretically rich model that is empirically testable. The dependent variable, waqf organization development, is operationalized through indicators such as asset utilization, financial diversification, institutional transparency, public visibility, and strategic alignment with Vision 2030. This conceptualization is grounded in Stakeholder Theory, which emphasizes collaborative planning and shared value among actors across tourism and waqf domains (Freeman, 1984), and Institutional Theory, which explains how waqf organizations evolve in response to national reform pressures and global best practices (Meyer & Rowan, 1977). The result is a theoretically integrated, Saudi-specific model that can guide both academic research and policy application. By directly linking tourism prosperity to waqf development across cultural, economic, and environmental lines, the framework highlights a critical opportunity: to transform dormant Islamic endowments into active drivers of national development. This transformation supports not only Saudi Arabia's tourism goals, but also the broader ambitions of Vision 2030 to create a vibrant society, thriving economy, and ambitious nation.

4. Conceptual Model Structure

To visually illustrate the theoretical propositions outlined in this study, a conceptual framework is presented in Figure 1. This framework models the direct relationship between tourism prosperity and waqf organization development in Saudi Arabia, aligning with the broader objectives of Vision 2030. Tourism prosperity is conceptualized as a multidimensional construct consisting of cultural, economic, and environmental prosperity, each of which contributes uniquely to the revitalization and performance of waqf institutions. These three dimensions are posited to have direct, positive influences on waqf development outcomes such as enhanced asset utilization, financial diversification, institutional modernization, and strategic relevance. The model is grounded in Stakeholder Theory and Institutional Theory, which together explain how external developmental forces and inter-organizational collaboration can directly shape waqf transformation. This

framework serves as the basis for future empirical validation and policy design, offering a simplified yet comprehensive lens for analyzing tourism–waqf integration in the Saudi context.

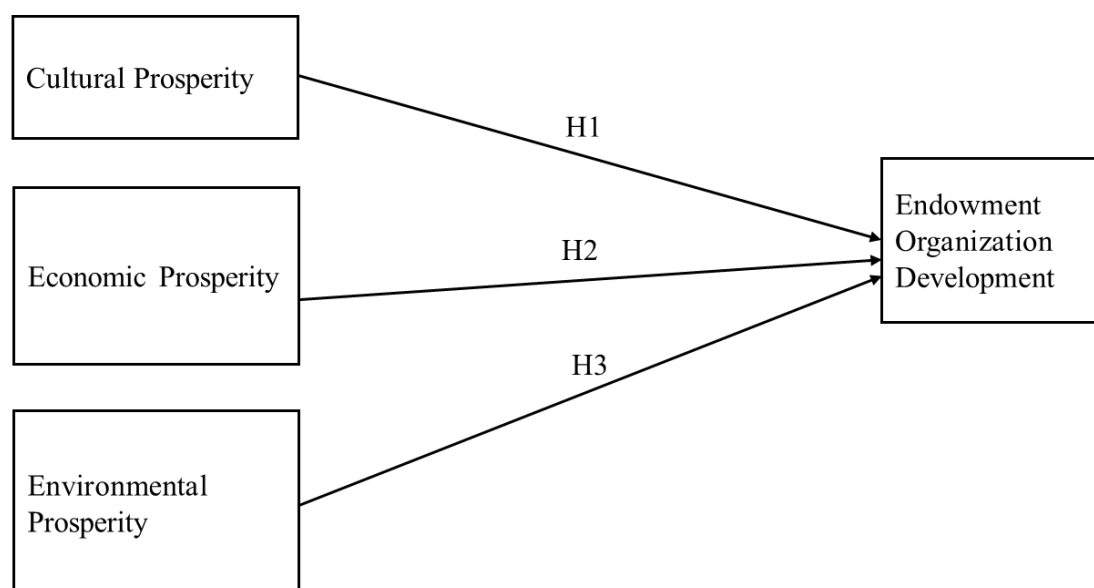


Figure: 1 Research Conceptual Framework

4.1 Practical and Policy Implications

The proposed conceptual framework has significant implications for policymakers, waqf administrators, tourism planners, and other stakeholders engaged in Saudi Arabia’s national transformation. By highlighting the direct relationship between tourism prosperity and waqf organization development, the framework serves as a practical tool for aligning heritage-based endowment institutions with the economic, cultural, and environmental priorities outlined in Vision 2030.

4.2 Implications for WAQF Institutions

For waqf institutions, the framework offers a strategic lens for reimagining their role in national development. Traditionally focused on charitable and religious functions, many waqf entities have operated in isolation from emerging economic sectors. However, tourism prosperity especially when aligned with cultural and environmental dimensions presents a timely opportunity for waqf institutions to revitalize dormant assets, modernize operations, and diversify income streams (Lamido & Haneef, 2021). For instance, endowment properties such as historical mosques, Islamic schools, or public squares can be adaptively reused for tourism-related services like heritage hotels, educational museums, or eco-tourism hubs. This allows waqf organizations to maintain their religious identity while contributing to the broader tourism economy. To realize these opportunities, waqf institutions must invest in capacity-building, particularly in areas such as project management, Shariah-compliant financing, and digital transformation. Tools like blockchain-based waqf registries, GIS mapping, and performance tracking systems can enhance transparency and attract strategic partnerships. By embedding their development strategies within the tourism sector, waqf organizations can reposition themselves as active, innovative, and sustainable actors in Saudi Arabia’s economic future (Sofyan et al., 2024).

4.3 Implications for Policymakers

For government policymakers, the framework offers guidance on how to integrate waqf institutions more systematically into national and regional tourism strategies. While Vision 2030 has emphasized both waqf revitalization and tourism expansion, the regulatory and institutional frameworks connecting these two sectors remain fragmented (Sano & Kassim, 2021; Laallam et al., 2020). Policymakers should prioritize the creation of harmonized legal and policy environments that enable waqf institutions to participate in tourism projects with clarity and confidence. This includes streamlining project approval processes, clarifying asset ownership rights, and removing bureaucratic overlaps between tourism and waqf authorities. Additionally, public-sector actors should consider introducing fiscal incentives such as tax exemptions, matching grants, and Islamic financing instruments to stimulate waqf-linked tourism ventures. Successful models from other countries, including Malaysia’s productive waqf frameworks, demonstrate the value of such financial innovation (Kamaruddin et al., 2024). Moreover, national tourism masterplans should explicitly incorporate waqf assets as development zones, particularly in heritage-rich regions such as Makkah, Madinah, Diriyah, and AIUla.

4.4 Implications for Tourism Developers and Planners

For tourism developers and regional planners, the framework underscores the untapped potential of waqf properties as culturally authentic, historically rich, and ethically aligned tourism assets. In a global tourism market increasingly drawn to heritage, sustainability, and experiential authenticity, waqf-linked destinations can offer competitive advantages. Developers should seek collaborative partnerships with waqf boards to co-design tourism ventures that respect Islamic principles while delivering market-ready services (Ben-Nun, 2023). Integrating waqf into tourism masterplans not only enhances cultural legitimacy but also deepens social trust and stakeholder buy-in. Training programs and policy platforms should also be developed to bridge the knowledge gap between tourism professionals and waqf managers, ensuring mutual understanding of operational goals, revenue models, and religious sensitivities. Co-creation and participatory planning frameworks will help ensure that waqf-tourism collaborations are not only economically viable but also socially inclusive and spiritually respectful.

5. Conclusion

This study has developed a conceptual framework that explains the direct relationship between tourism prosperity and the development of waqf organizations in Saudi Arabia. In line with the priorities of Vision 2030, the framework emphasizes tourism prosperity as a multidimensional driver of waqf revitalization, encompassing cultural, economic, and environmental dimensions. Each of these dimensions contributes uniquely to enhancing waqf institutional performance, asset utilization, financial sustainability, and alignment with national development goals. Unlike earlier models, this framework removes reliance on mediation and moderation constructs, offering a more straightforward and policy-relevant understanding of the tourism–waqf nexus. The framework is grounded in theoretical perspectives that explain both the external relationships and internal adaptations necessary for waqf organizations to respond to tourism-driven opportunities. It highlights the importance of multi-stakeholder collaboration, strategic alignment, and institutional responsiveness in shaping successful waqf-tourism integration. By adopting a direct-impact approach, the model is not only conceptually clear but also empirically testable, opening new possibilities for applied research and data-driven policy development.

This study addresses key gaps in the literature by offering a simplified but robust framework tailored to the Saudi Arabian context. It reflects the country's unique institutional structures, cultural heritage, and national vision, positioning waqf organizations as important contributors to tourism growth, heritage preservation, and sustainable development. The proposed model also provides a valuable tool for decision-makers, enabling them to identify practical strategies that activate underutilized waqf assets through tourism investment and planning. In practical terms, the framework encourages waqf institutions to pursue tourism-linked ventures, heritage-based projects, and green initiatives that align with their religious and social mandates. It also offers guidance to policymakers and tourism planners on how to incorporate waqf into master plans, legal frameworks, and public-private partnerships. Ultimately, this study presents a forward-looking approach to waqf development one that views tourism not merely as an economic opportunity, but as a powerful mechanism for reviving Islamic endowment systems and contributing meaningfully to Saudi Arabia's future.

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