

## ROLE OF *TAQWA* AND ENTREPRENEURSHIP NATIONAL POLICIES IN ENHANCING ENTREPRENEURSHIP EDUCATION AT HIGHER EDUCATION INSTITUTIONS IN MALAYSIA

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### ABSTRACT

*Entrepreneurship education at higher education institutions in Malaysia is essential for fostering a more significant number of graduate entrepreneurs, particularly in the face of declining employment prospects and reduced graduate employability. Rather than solely seeking jobs, graduates are encouraged to create opportunities through entrepreneurship, but challenges remain in the effective implementation of entrepreneurship education. A key issue is the limited integration of taqwa, which emphasizes commitment and ethical principles, into higher education curricula and policies. This is compounded by a need for more research on its role in shaping entrepreneurship education practices. Additionally, gaps between policy and practice hinder the effectiveness of initiatives such as the National Entrepreneurship Policy (DKN) 2030, the Entrepreneurship Education Action Plan for Higher Education Institutions (IPT) 2021-2025, and the Integrated Entrepreneurship Education Guide, with insufficient evidence on their practical application. Graduates often need more entrepreneurial mindset and competencies to create employment opportunities, raising concerns about the adequacy of current entrepreneurship education programs. Furthermore, integrating Cross-Curriculum Elements (EMK) – Entrepreneurship into higher education curricula faces challenges in ensuring relevance, engagement, and alignment with the needs of future entrepreneurs. This study explores the impact of taqwa and entrepreneurship policies on enhancing entrepreneurship education in Malaysian higher education institutions, employing qualitative content analysis of key policy documents to examine their influence. The findings highlight that taqwa fosters a commitment to implementing entrepreneurship education and integrating EMK – Entrepreneurship to cultivate innovative and competitive graduates, thereby equipping them with the skills and knowledge to generate employment opportunities rather than merely pursuing them.*

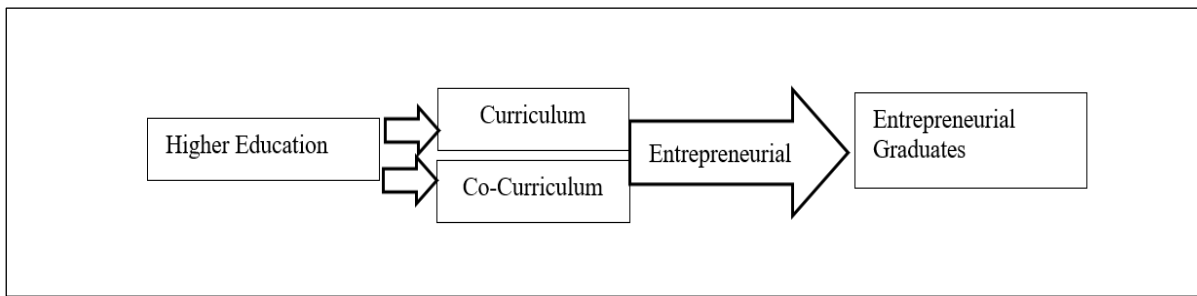
Keywords: Taqwa, entrepreneurship education, cross curriculum, Malaysia

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### INTRODUCTION

Entrepreneurship education in higher education institutions in Malaysia is becoming increasingly vital in addressing the nation's economic challenges by fostering a new generation of graduate entrepreneurs (Zamberi Ahmad & Xavier, 2012; Looi & Maritz, 2021; Hamzah et al., 2023; Hardi et al., 2024)). In the current job market, where employment opportunities are shrinking, many graduates need more options for traditional employment, leading to a significant decline in employability (Chakraborty et al., 2021; Jo et al., 2023; Janoski, 2024). To combat this issue, entrepreneurship provides an alternative path, empowering graduates to create opportunities and contribute to the economy through innovation and business development (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Nasharudin & Harun, 2010). Higher education institutions play a pivotal role in this transformation by equipping students with the skills, knowledge, and confidence needed to start and sustain businesses. Figure 1 depicts the entrepreneurialisation of graduates with curriculum and co-curriculum.

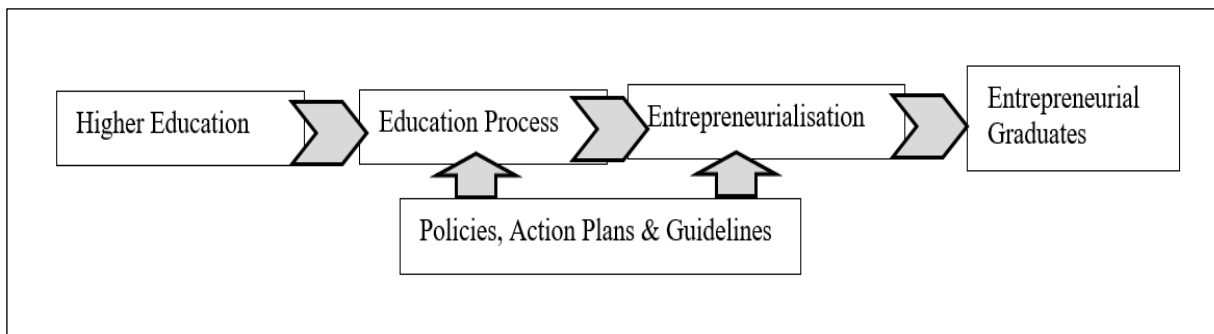
Figure 1: Entrepreneurialising higher education at higher education



Source: Chakraborty et al., 2021; Jo et al., 2023; Janoski, 2024

The Malaysian government's intervention has been a key driver in this shift. Through its support, entrepreneurship education has been strengthened across universities and colleges (Moo & Da Wan, 2023; Lee, 2023; Asadullah et al., 2023). Policies, action plans, and educational guidelines have been implemented to accelerate the number of graduate entrepreneurs, encouraging institutions to incorporate entrepreneurship as a core component of their curricula (Chakraborty et al., 2021; Jo et al., 2023; Janoski, 2024). These government-led initiatives reflect a broader national vision to cultivate a more self-sufficient and innovative workforce (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Janoski, 2024). As a result, higher education institutions are now better positioned to produce graduates who view entrepreneurship as an alternative and a primary career path, equipped with theoretical knowledge and practical skills. Figure 2 shows the education process with entrepreneurialisation with the intervention of the government's policies, action plans, and guidelines.

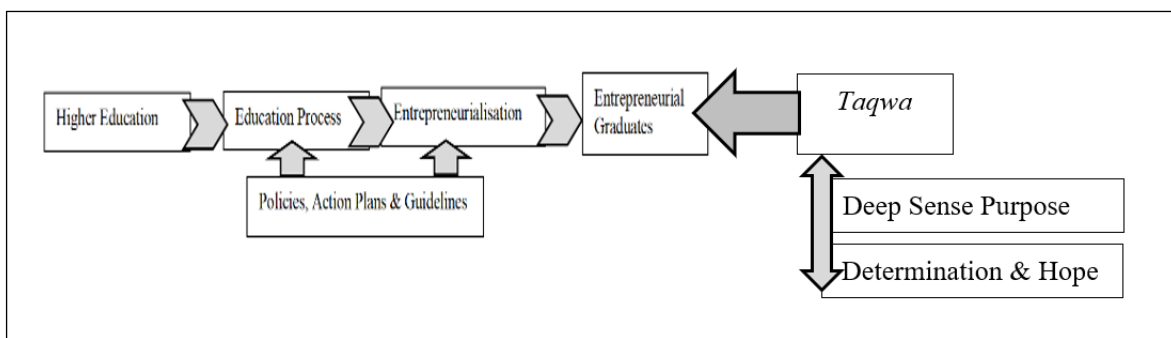
Figure 2: Intervention of the government's policies to entrepreneurialising graduates



Source: Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Janoski, 2024

However, while government intervention has been instrumental in laying the foundation for entrepreneurship education, it is not enough to ensure the long-term success and sustainability of graduate entrepreneurs (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Lee, 2023; Asadullah et al., 2023). There must be a parallel effort to foster *taqwa* (piety) among students, which plays a crucial role in shaping their attitudes toward entrepreneurship (Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). Nurturing *taqwa* instills a deep sense of purpose, determination, and hope, essential qualities for entrepreneurs facing the uncertainties and challenges of starting a business. In the context of Islamic values, entrepreneurship is not only a means of financial independence but also an opportunity to serve society and fulfill ethical responsibilities (Wahab et al., 2024; Ismail et al., 2016; Hamid et al., 2019; Wahab et al., 2024). Figure 3 depicts the influence of *taqwa* on the entrepreneurialisation at higher education.

Figure 3: The influence of *taqwa* on the entrepreneurialisation at higher education



Source: Mhd. Sarif & Ismail, 2024; Wahab et al., 2024

Integrating spiritual growth with educational and policy measures can lead to more resilient and purpose-driven entrepreneurs. Graduates who approach entrepreneurship with both the technical expertise and the moral grounding of *taqwa* are better equipped to persevere through hardships, maintain ethical standards, and make decisions that benefit not only themselves but also the communities they serve (Ismail et al., 2016; Hamid et al., 2019; Wahab et al., 2024). Thus, the incorporation of *taqwa* alongside entrepreneurial education is a holistic approach that aligns with Malaysia's broader objectives of fostering sustainable, ethical, and socially responsible business practices (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Lee, 2023; Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). This dual emphasis on practical skills and spiritual integrity ensures that entrepreneurship is not merely about economic gain, but also about contributing to the well-being of society, in line with the values of *rahmatan lil 'alamin* (mercy to all creation).

Thus, this study explores the influence of *taqwa* and entrepreneurship policies in enhancing entrepreneurship education at higher education institutions in Malaysia. The examination on the influence of *taqwa* is how *taqwa* (a concept in Islamic teachings emphasizing God-consciousness, ethical behavior, and accountability) and entrepreneurship policies influence the improvement of entrepreneurship education at higher education institutions in Malaysia (Hamid, 2003; Mhd. Sarif, 2016; Wahab, 2022). It examines how integrating *taqwa* can shape entrepreneurship education's values, ethics, and practices, fostering a culture of responsibility, innovation, and commitment among students (Wahab, 2022; Mhd. Sarif & Ismail, 2024). Simultaneously, the study evaluates the role of key entrepreneurship policies—such as the National Entrepreneurship Policy (DKN) 2030 and other relevant action plans—in creating supportive frameworks, strategies, and resources to enhance the quality and effectiveness of entrepreneurship education. By exploring these two elements together, the study aims to provide insights into how higher education institutions can better prepare graduates to become innovative and socially responsible entrepreneurs, ultimately addressing challenges like graduate employability and the need for self-employment opportunities in Malaysia.

This study used a qualitative method, specifically content analysis, on the *taqwa* implementation and three policy documents: the National Entrepreneurship Policy (DKN) 2030, the Entrepreneurship Education Action Plan for Higher Education Institutions (IPT) 2021-2025, and the Integrated Entrepreneurship Education Guide. It aims to explore the role of policies, action plans, and education guides in promoting entrepreneurship education at higher education institutions (IPT) in Malaysia to produce graduate entrepreneurs (Hamid, 2003; Abdul Kadir & Mhd. Sarif, 2016; Wahab, 2022). This study is significant for offering valuable insights into the function of *taqwa* (God-consciousness) as a guiding principle in structuring entrepreneurship instruction inside Malaysia's higher education institutions (HEIs). This study adds to numerous significant areas by analysing key national policies, including the National Entrepreneurship Policy (DKN) 2030, the Entrepreneurship Education Action Plan for HEIs 2021-2025, and the Integrated Entrepreneurship Education Guide. It integrates *taqwa*, with contemporary entrepreneurship education, demonstrating how *taqwa* influences ethical and sustainable business practices for future entrepreneurs (Mhd. Sarif, 2016; Wahab, 2022). The study reinforces the effectiveness of entrepreneurship policies and action plans in influencing the curriculum and cultivating graduate entrepreneurs, enhancing Malaysia's educational frameworks.

## LITERATURE REVIEW

The National Entrepreneurship Policy 2030 (DKN2030) targets Malaysia to become a global entrepreneurial nation by expanding small and medium enterprises (SMEs) and empowering the B40 group through entrepreneurship education (Kementerian Pembangunan Usahawan/Ministry of Entrepreneur Development Malaysia, 2019; Kementerian Pendidikan Tinggi/Ministry of Higher Education Malaysia, 2021). Despite the policy direction, there is a need for spiritual support to sustain resilience and competitiveness (Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). This emphasizes inclusivity in entrepreneurship as a tool for social mobility, reducing economic inequality by creating social value and job opportunities.

Entrepreneurship education requires an integrated curriculum approach, infrastructure development, and close cooperation between higher learning institutions, industry, and the community (Kementerian Pembangunan Usahawan Malaysia/Ministry of Entrepreneur Development Malaysia, 2019; Kementerian Pendidikan Tinggi/Ministry of Higher Education Malaysia, 2021). Strategic recommendations for strengthening the implementation of EMK (Elemen Merentas Kurikulum or Cross-Curricular Elements)-Entrepreneurship include enhancing the entrepreneurship curriculum across all fields of study, establishing business incubators, providing financing, and developing educator capacity (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). Through the Higher Learning Institutions Entrepreneurship Action Plan 2021-2025, higher learning institutions can play a key role in shaping a sustainable and inclusive entrepreneurial ecosystem in line with the aspirations of DKN2030.

### Definition and Measurement of *Taqwa*

The term *taqwa* is rooted in the Arabic trilateral root و-ق-ي (W-Q-Y), which carries the basic meaning of protection, guarding, or shielding oneself from harm (Hamid, 2003; Mhd. Sarif, 2016; Sidek et al., 2017; Hidayat, Fikri & Krisma, 2024). In the Islamic context, *taqwa* specifically refers to shielding oneself from the displeasure of Allah by fulfilling His commands and avoiding His prohibitions (Mhd. Sarif, 2016; Ranieri, 2022; Wahab, 2022; Hidayat et al., 2024). It conveys a sense of vigilance and mindfulness in one's actions, driven by a profound awareness of Allah's presence and accountability to Him (Hamid, 2003; Mhd. Sarif, 2016; Wahab, 2022).

As for the word *taqwa* is derived from the verb وَقَى (waqā), with the meaning “to protect” or “to guard” (Hamid, 2003; Sidek et al., 2017; Hidayat et al., 2024). The linguistic essence of *taqwa* implies taking necessary precautions to safeguard oneself, particularly spiritually, by adhering to righteousness and avoiding sinful behavior (Mhd. Sarif, 2016; Ranieri, 2022; Wahab, 2022). In the Quran and Sunnah, *taqwa* is used to describe a state of God-consciousness and moral responsibility, serving as a foundation for ethical and virtuous living (Mhd. Sarif, 2016; Wahab et al., 2024a, 2024b).

*Taqwa* is an Islamic principle that denotes awareness of God, moral conduct, and responsibility. It signifies an individual's understanding of Allah's presence, directing them to continually harmonise their thoughts, intentions, and deeds with Islamic tenets (Mhd. Sarif, 2016; Ranieri, 2022; Wahab et al., 2024a, 2024b). *Taqwa* represents an internal state of spiritual

consciousness and an external expression of ethical purity, motivating compliance with divine directives and the avoidance of prohibitions (Triyuwono, 2016; Adawiyah & Pramuka, 2017; Zandi et al., 2017; Mhd. Sarif, Zainudin & Yahya, 2023). It entails a commitment to oneself, society, and the environment, promoting ethical behaviour, justice, and social welfare (Mhd. Sarif, 2016; Triyuwono, 2016; Adawiyah & Pramuka, 2017; Wahab, 2022). In educational or professional contexts, *taqwa* motivates individuals to maintain ethical standards, act responsibly, and positively impact the community, underscoring its transformative capacity in promoting ethical and responsible living across diverse spheres (Mhd. Sarif et al., 2023; Wahab et al., 2024a; Hidayat et al., 2024).

The essence of *taqwa* is profoundly personal and spiritual, yet its impact can be seen in outward behaviours, values, and practices (Mhd. Sarif, 2016; Wahab, 2022; Hidayat et al., 2024). The measurement of *taqwa* involves recognising its expressions across different settings, including education, entrepreneurship, and community involvement (Triyuwono, 2016; Adawiyah & Pramuka, 2017; Zandi et al., 2017; Mhd. Sarif, Zainudin & Yahya, 2023). A key element is the assessment of spiritual practices, which encompass regular prayers, interaction with the Quran, and participation in fasting and charitable acts (Zandi et al., 2017; Wahab, 2022; Mhd. Sarif et al., 2023; Hidayat et al., 2024). These practices reflect a person's commitment to nurturing a deep relationship with Allah and following the principles of Islam (Ranieri, 2022; Adawiyah & Pramuka, 2017; Zandi et al., 2017).

It is equally important to evaluate ethical behaviour and accountability, which are demonstrated through honesty, integrity, and fairness in decision-making and the fulfilment of responsibilities (Mhd. Sarif, 2016; Wahab, 2022; Wahab et al., 2024a, 2024b). The qualities demonstrate how *taqwa* directs individuals to foster justice and sustain trust in their professional and personal spheres (Hamid, 2003; Mhd. Sarif, 2016; Sidek et al., 2017; Hidayat et al., 2024). Furthermore, *taqwa* can be assessed by an individual's engagement in social responsibility, evident in their active involvement in community welfare, advocacy for justice, and fostering of empathy and collaboration (Zandi et al., 2017; Wahab, 2022; Mhd. Sarif et al., 2023; Hidayat et al., 2024).

*Taqwa* also holds significance in the integration of policy and practice, especially within frameworks such as curricula and organisational strategies (Mhd. Sarif, 2016; Wahab, 2022; Mhd. Sarif et al., 2023; Hidayat et al., 2024). Assessing its integration requires examining how these systems incorporate *taqwa* principles to promote ethical practices and accountability (Zandi et al., 2017; Wahab, 2022; Mhd. Sarif et al., 2023; Hidayat et al., 2024). Moreover, *taqwa* impacts decision-making and innovation, as individuals navigate the balance between creativity and adherence to Islamic values, ensuring their actions are in harmony with moral standards while tackling modern challenges (Mhd. Sarif, 2016; Wahab, 2022; Mhd. Sarif et al., 2023; Hidayat et al., 2024).

### Concept of Entrepreneurship Education

Renowned scholars have defined entrepreneurship in various ways, each emphasizing different aspects of the entrepreneurial process (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). Joseph Schumpeter views entrepreneurship as an act of innovation, where entrepreneurs disrupt the status quo by introducing new products, methods, or markets, driving economic growth through creative destruction (Amiri & Marimaei, 2012; Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Ratten, 2023). Peter Drucker focuses on the entrepreneur's ability to exploit opportunities, highlighting the importance of recognizing and responding to changes in the economy to create profitable ventures (Bogenhold, 2004; Amiri & Marimaei, 2012; Abdul Kadir & Mhd. Sarif, 2016; Rashid & Othman, 2024; Wahab, Osman & Ahmad, 2024). Israel Kirzner emphasizes entrepreneurship as a discovery process, where alert individuals identify previously unnoticed opportunities, restoring market equilibrium (Bogenhold, 2004; Amiri & Marimaei, 2012; Abdul Kadir & Mhd. Sarif, 2016; Rashid & Othman, 2024; Wahab et al., 2024). Howard Stevenson describes entrepreneurship as pursuing opportunities beyond the resources an individual controls, emphasizing initiative and risk management (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Nasharudin & Harun, 2010). Finally, Jean-Baptiste Say defines entrepreneurs as those who redistribute resources to more productive areas, thereby optimizing the production process (Abdul Kadir & Mhd. Sarif, 2016; Rashid & Othman, 2024; Wahab et al., 2024). These definitions highlight the roles of innovation, opportunity identification, resource management, and risk-taking in entrepreneurship.

Entrepreneurship education has received increasing attention in the global education landscape, including in Malaysia, as a key tool for promoting innovation, creating job opportunities, and driving economic growth (Amiri & Marimaei, 2012; Abdul Kadir & Mhd. Sarif, 2016; Rashid & Othman, 2024; Wahab et al., 2024). Entrepreneurship education not only equips students with the knowledge and skills to start businesses but also fosters creative and innovative thinking, enabling them to manage risks and make quick decisions in a competitive world (Amiri & Marimaei, 2012; Ratten, 2023; Wahab et al., 2024). For Malaysia, entrepreneurship education is a crucial element in achieving the aspirations of the National Entrepreneurship Policy 2030 (DKN 2030), which aims to position the country as a leading entrepreneurship hub in the region.

### The Concept of Entrepreneur and Entrepreneurship

An entrepreneur refers to an individual who manages, operates, and bears the risks of a business to achieve profits (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Nasharudin & Harun, 2010). Entrepreneurs are known as drivers of societal change because they often introduce innovations and create solutions to existing market problems (Rashid & Othman, 2024; Wahab et al., 2024). An entrepreneur is responsible for starting a business and sustaining and growing the business in a dynamic and challenging environment.

Entrepreneurship, on the other hand, refers to the process of running a business or new venture with calculated risks to gain profits (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Nasharudin & Harun, 2010). Entrepreneurship is not limited to creating new businesses but also includes innovations in existing organizations, where entrepreneurs play a key role in introducing changes that improve efficiency and effectiveness (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Rashid & Othman, 2024; Wahab et al., 2024). According to Alias and Ismail (2021), entrepreneurship is a process that develops attributes such as creativity, innovation, risk-taking, and management skills necessary to run a business successfully.

Entrepreneurship is also seen as a key engine in driving a country's economic development. It helps create job opportunities, reduce unemployment rates, and stimulate economic growth (Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). Entrepreneurship also enhances a country's competitiveness at the global level by introducing new innovations in products, services, and business processes.

### **The Concept of Entrepreneurship Education**

Entrepreneurship education refers to formal or informal processes to develop students' knowledge, skills, and attitudes toward entrepreneurship (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). This education is not only focused on providing theoretical business knowledge but also emphasizes practical aspects such as managing risks, running a business, and identifying opportunities in the market (Saad & Sankaran, 2021; Mhd. Sarif & Ismail, 2023; Mhd. Sarif & Ismail, 2024; Wahab et al., 2024). As Saad and Sankaran (2021) pointed out, entrepreneurship education is crucial in building students' readiness to engage in entrepreneurship, especially among education program students.

Entrepreneurship education has significant influence to the entrepreneurship career development (Konting, 2002; Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). According to Konting (2002), implementing entrepreneurship education in Malaysia has shown positive effects on students' entrepreneurial aspirations. This program has successfully fostered students' interest in pursuing careers in entrepreneurship, especially among higher learning institutions students (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). Entrepreneurship education also helps shape graduates ready to face the increasingly competitive business world, particularly with the rise of technology and rapid market changes.

In line with this development, Nasharudin and Harun (2010) in their study on entrepreneurial career aspirations among higher learning institutions students found that entrepreneurship education plays a vital role in shaping students' attitudes and mindsets toward entrepreneurship as a serious career choice. Entrepreneurship education also helps reduce graduates' dependency on conventional jobs, encouraging them to create their job opportunities through entrepreneurship.

### **Elements in Entrepreneurship Education**

Entrepreneurship education involves several important elements that need to be considered to ensure that students possess sufficient knowledge and the skills and attitudes required to succeed as entrepreneurs. The elements are (i) knowledge and skills, (ii) entrepreneurial attitude and mindset, and (iii) experience-based pedagogy (Ministry of Entrepreneur Development Malaysia, 2019; Ministry of Higher Education Malaysia, 2021).

Knowledge and skills element is essential to venture into entrepreneurship (Abdul Kadir & Mhd. Sarif, 2016; Alias & Ismail, 2021; Saad & Sankaran, 2021). According to Alias and Ismail (2021), developing entrepreneurial attributes among vocational college students requires a comprehensive strategy to master technical and soft skills such as creativity, innovation, and risk management. Entrepreneurship is not just about selling products or services but also involves identifying opportunities, gathering resources, and creating value for society.

Another element is entrepreneurial attitude and mindset (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Rashid & Othman, 2024). Rashid and Othman (2024) emphasize that attitude is key to implementing entrepreneurship education. Both Alias and Ismail (2021) and Rashid and Othman (2024) found that teachers' readiness to implement EMK (Cross-Curricular Elements) entrepreneurship depends on content knowledge, appropriate pedagogy, and a positive attitude toward entrepreneurship. Entrepreneurship education teaches students to become entrepreneurs and fosters a proactive, resilient, and risk-taking mindset.

An essential element is an experience-based pedagogy (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). Saad and Sankaran (2021) argued that the readiness of education program students toward entrepreneurship courses showed that experience-based learning pedagogy is essential. This includes industrial training, simulated business projects, and collaboration with local entrepreneurs. This approach allows students to learn entrepreneurship practically rather than through theory alone.

### **Challenges and Implementation of Entrepreneurship Education**

Despite the growth of entrepreneurship education in Malaysia, several challenges must be addressed (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Wahab et al., 2024). One of the main challenges is the need for more knowledgeable educators in entrepreneurship. According to Wahab et al. (2024), trainee teachers still need help implementing entrepreneurial elements due to a lack of knowledge and practical experience. Therefore, efforts must be made to build educators' capacity to deliver quality entrepreneurship education to students.

Additionally, Konting (2002) notes that entrepreneurship education is often considered a supplementary subject and needs to be given more emphasis in the curriculum. To ensure its effectiveness, it needs to become a core component of higher education and be supported by strong government and higher learning institution policies.

Indeed, entrepreneurship education is a key tool in developing innovative human capital willing to take risks and capable of creating their job opportunities (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). Through comprehensive entrepreneurship education, graduates are equipped with entrepreneurial knowledge and skills and the right mindset to succeed in the competitive business world. Therefore, to achieve the goals of the National Entrepreneurship Policy 2030, entrepreneurship education must continue to be expanded and strengthened within Malaysia's education system, focusing on developing entrepreneurial thinking and practical skills needed for success.

### **METHODOLOGY**

This study employs a qualitative research methodology, particularly document analysis, to meticulously evaluate texts and uncover significant insights and patterns (Bowen, 2009; Owen, 2014; Wesley, 2014; Cardno, 2018; Morgan, 2022). Document analysis is a systematic approach crucial for understanding the context, themes, and frameworks present in written materials, especially within

entrepreneurship education (Owen, 2014; Wesley, 2014; Cardno, 2018; Morgan, 2022). This approach allows researchers to analyse the conceptualisation, implementation, and alignment of entrepreneurship education with broader objectives, including the promotion of innovation, ethical practices, and cultural values such as *taqwa*, by focusing on policy documents, action plans, curricula, and educational guides (Owen, 2014; Mhd. Sarif, 2016; Cardno, 2018; Morgan, 2022; Wahab, 2022).

The effectiveness of document analysis lies in its ability to uncover explicit content and implicit messages, along with recurring themes such as accountability and ethical conduct (Bowen, 2009; Owen, 2014; Wesley, 2014; Cardno, 2018; Morgan, 2022; Wahab, 2022). Furthermore, it provides a framework for contextualising policies, linking them to broader educational and societal objectives while assessing their feasibility and identifying implementation shortcomings (Owen, 2014; Mhd. Sarif, 2016; Cardno, 2018; Wahab, 2022). Document analysis is a non-intrusive and cost-effective method that offers researchers significant qualitative data, enabling the formulation of relevant conclusions consistent with the study's aims (Bowen, 2009; Owen, 2014; Cardno, 2018; Morgan, 2022; Wahab, 2022). This qualitative research method, through document analysis, enables a practical analysis of the complex dimensions of entrepreneurship education and its alignment with strategic and cultural concepts (Owen, 2014; Cardno, 2018; Morgan, 2022; Wahab, 2022).

Qualitative document analysis (QDA) is a systematic approach used to interpret and understand the content of documents within their specific contexts, particularly in the social sciences, where it is applied to examine policies, reports, and other forms of textual data (Faherty, 2009; Wesley, 2014; Mackieson, Shlonsky & Connolly, 2019). By identifying, selecting, and interpreting relevant documents, researchers uncover underlying meanings, themes, and patterns in the text (Morgan, 2022; Bowen, 2009). Through QDA, researchers can trace policy changes over time, highlight inconsistencies, or evaluate the effectiveness of policy implementation. Furthermore, Reyes, Bogumil, and Welch (2024) introduce the concept of the "living codebook," which enhances the transparency of the QDA process by documenting the evolution of coding, enabling researchers to adapt and refine codes as new insights emerge. This approach makes QDA a dynamic and iterative method, especially in policy analysis, where continuously updating the coding process ensures flexibility and clarity (Morgan, 2022; Bowen, 2009; Reyes et al., 2024).

Qualitative Document Analysis (QDA) process begins with clearly defining the research objective, ensuring the analysis targets specific goals, such as uncovering themes or evaluating policy implications (Faherty, 2009; Wesley, 2014; Mackieson et al., 2019). Relevant documents are then carefully selected for their credibility and alignment with the study's aims, which in this study is the document analysis of the National Entrepreneurship Policy (DKN) 2030 and related guides. Then, contextualizes these documents because it is essential to understand the background, purpose, audience, and any historical or cultural factors influencing their content (Bowen, 2009; Wesley, 2014; Morgan, 2022). Then, the study develops an analytical framework to guide the analysis, typically involving coding schemes that focus on key themes like ethical practices or innovation (Faherty, 2009; Wesley, 2014). The researchers need to familiarise themselves with the documents to identify recurring patterns and key statements before coding the data into manageable segments for detailed examination (Wesley, 2014; Mackieson et al., 2019). This process analyses recurring patterns, themes, and relationships, revealing explicit and implicit meanings that align with the research questions.

The findings are then interpreted with the broader research framework, ensuring they provide significant insights into the studied phenomena. To ensure reliability, the analysis undergoes validation through methods like cross-checking interpretations or seeking peer feedback. Finally, the findings are reported in a structured format, emphasising key insights and their implications, such as how *taqwa* is integrated into entrepreneurship education policies. This systematic approach ensures transparency and alignment with research objectives, offering a comprehensive understanding of the documents and their relevance.

## RESULTS AND DISCUSSION

This section presents the results of the qualitative document analysis based on the three documents and the study's objectives. Research Objective 1 is to examine the role of *taqwa* in shaping entrepreneurship education, which is to investigate how *taqwa*—a core Islamic principle emphasizing God-consciousness, ethical behaviour, and accountability—can influence entrepreneurship education in higher education institutions (HEIs) (Hashim & Ab Wahid, 2024; Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Yuanda, 2024; Wahab et al., 2024a, 2024b). By integrating *taqwa* into the educational framework, the study aims to foster values such as responsibility, innovation, and commitment among students, to enhance the ethical dimensions of entrepreneurship, encouraging students to engage in socially and environmentally responsible business practices, and to promote a holistic view of entrepreneurship that aligns with Shariah principles, creating entrepreneurs who balance profit motives with social responsibility (Hashim & Ab Wahid, 2024; Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Yuanda, 2024). This objective positions *taqwa* as a foundational value that can guide the behaviour and practices of student entrepreneurs, ultimately contributing to a sustainable and morally grounded entrepreneurial ecosystem.

Research Objective 2 examines the role of entrepreneurship policies, particularly the National Entrepreneurship Policy (DKN) 2030, the Higher Education Institutions Entrepreneurship Action Plan 2021-2025, and the Integrated Entrepreneurship Education Guideline (IEEG), in enhancing the quality of entrepreneurship education (Ab Rahman & Raman, 2024; Ismail et al., 2024; Mhd. Sarif & Ismail, 2024; Nasreen et al., 2024; Zhiyi et al., 2024). These policies provide a framework to create supportive ecosystems within HEIs, offering resources, funding, and mentorship to budding entrepreneurs, encouraging inclusivity by focusing on marginalised groups, such as the B40 community, through tailored entrepreneurship programs, and equip students with the skills and competencies needed to navigate the complexities of modern markets, including digitalisation and global competition (Ab Rahman & Raman, 2024; Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024). By examining these policies, the study seeks to understand how government initiatives can enable HEIs to produce innovative, resilient, and socially responsible graduates who are prepared to contribute to Malaysia's economic growth.

Research Objective 3 is to investigate how integrating *taqwa* and entrepreneurship policies can shape a unified framework for entrepreneurship education. The study aims to align the ethical values promoted by *taqwa* with the structural and strategic objectives of entrepreneurship policies to create an education system (Hashim & Ab Wahid, 2024; Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Yuanda, 2024). *Taqwa*-driven entrepreneurship education is capable of balancing technical and business skills with spiritual and ethical guidance (Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024; Wahab et al., 2024a, 2024b).

Ultimately, this can cultivate a new generation of entrepreneurs who are not only innovative but also committed to contributing positively to society (Ab Rahman & Raman, 2024; Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024).

Research Objective 4 is to examine the challenges of graduate employability and the growing need for self-employment opportunities (Hashim & Ab Wahid, 2024; Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Yuanda, 2024). By exploring the integration of *taqwa* and entrepreneurship policies, the study aims to understand how HEIs can prepare students to transition from job seekers to job creators (Ab Rahman & Raman, 2024; Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024). In the long term, this can reduce the reliance on traditional employment markets by encouraging entrepreneurship as a viable career path and supporting the development of entrepreneurial mindsets among students across various academic disciplines (Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024; Wahab et al., 2024a, 2024b).

Research Objective 5 seeks to provide actionable insights for HEIs on how to enhance their curricula by incorporating both technical and ethical elements of entrepreneurship (Ab Rahman & Raman, 2024; Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024). This can strengthen their collaboration with industries, government agencies, and communities to create a comprehensive support system for students (Hashim & Ab Wahid, 2024; Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Yuanda, 2024). Ultimately, it fosters an inclusive and sustainable entrepreneurial ecosystem that aligns with national development goals, such as those outlined in DKN2030 (Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024; Wahab et al., 2024a, 2024b).

### **National Entrepreneurship Policy (Dasar Keusahawanan Nasional) 2030**

In line with the vision set by the National Entrepreneurship Policy 2030 (DKN2030), Malaysia aims to build a strong, inclusive, and globally competitive entrepreneurial ecosystem (Ministry of Entrepreneur Development Malaysia, 2019). This strategic approach reflects the government's recognition of the vital role entrepreneurship plays in driving the country's economic development, particularly in the face of rapidly changing global economic challenges and technological advancements like Industry 4.0 (Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024; Wahab et al., 2024a, 2024b). As economies worldwide are increasingly shaped by digitalisation and innovation, DKN2030 is designed to ensure that Malaysia is well-positioned to capitalise on these changes (Ab Rahman & Raman, 2024; Mhd. Sarif & Ismail, 2024; Zhiyi et al., 2024). By focusing on creating an environment that supports innovation, creativity, and sustainability, Malaysia aspires to become a global leader in entrepreneurship.

At the heart of this entrepreneurial ecosystem are Small and medium Enterprises (SMEs) and entrepreneurs from the B40 group, recognised as the primary drivers of economic growth and transformation (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Yaacob, 2023). According to Yaacob (2023), SMEs contribute significantly to Malaysia's economy, particularly in job creation, wealth distribution, and technological advancements. Expressly, DKN2030 acknowledges that empowering SMEs with the tools and resources needed to innovate and compete globally is key to ensuring Malaysia's long-term economic sustainability (Ministry of Entrepreneur Development Malaysia, 2019; Ministry of Higher Education Malaysia, 2021). The inclusion of social entrepreneurship in this policy also emphasises the government's commitment to addressing socio-economic inequality by promoting businesses that pursue profits and create social value (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021). Social entrepreneurs are uniquely positioned to address market gaps, focusing on underserved communities, particularly within the B40 group, thereby reducing inequality and fostering a more inclusive economy.

Education plays a vital role in this entrepreneurial journey as the foundation for nurturing future entrepreneurs (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Lokman & Yakob, 2023). According to Lokman and Yakob (2023), the importance of fostering entrepreneurial intentions among university students in Malaysia is in line with DKN2030's goal of integrating entrepreneurship into the national education system. By incorporating entrepreneurship education into the curriculum, universities play a crucial role in equipping students with the skills, mindset, and motivation to pursue entrepreneurial careers (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Sum, Ramli & Sabri, 2021). Sum et al. (2021) argued that this factor is essential in shaping a new generation of entrepreneurs who can drive innovation and contribute to the country's economic development. Indeed, graduates' readiness to choose entrepreneurship as a career is critical to building a sustainable entrepreneurial ecosystem (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Lokman & Yakob, 2023).

The emphasis on inclusivity in DKN2030 is also reflected in the government's efforts to empower the B40 group through entrepreneurship (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). According to Kosnin and Mohamed (2023), transforming graduates' character is key to turning them into successful entrepreneurs. This approach aligns with the broader goals of DKN2030, which sees entrepreneurship as a tool for social mobility, especially for individuals from disadvantaged backgrounds (Saad & Sankaran, 2021; Lokman & Yakob, 2023; Wahab et al., 2024). By providing training, resources, and support systems, the government aims to ensure that members of the B40 group have the opportunity to build successful businesses, thereby reducing economic inequality (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Sum et al., 2021). This focus on inclusivity is a crucial aspect of DKN2030's commitment to promoting shared prosperity through entrepreneurship, ensuring that all Malaysians, regardless of their socio-economic status, have the opportunity to contribute to and benefit from economic growth.

Indeed, the implementation of DKN2030 is expected to create a resilient and knowledge-driven entrepreneurial ecosystem that not only enhances Malaysia's economic competitiveness but also ensures equitable growth for all segments of society (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Wahab et al., 2024). By focusing on key areas such as SME development, social entrepreneurship, and education, DKN2030 aims to build a more inclusive and sustainable economy that benefits all Malaysians, particularly marginalised communities (Ministry of Entrepreneur Development Malaysia, 2019). Through these efforts, Malaysia is on the right track to becoming a global leader in entrepreneurship, driving innovation, and ensuring sustainable and inclusive economic growth.

### **The Higher Education Institutions Entrepreneurship Action Plan 2021-2025**

The Higher Education Institutions Entrepreneurship Action Plan 2021-2025 is a significant strategic roadmap aimed at transforming entrepreneurship education and fostering an entrepreneurial ecosystem within Malaysian Higher Education

Institutions (HEIs) (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This plan is not an isolated effort but part of a broader national strategy aligned with Malaysia's long-term vision, mainly through the National Entrepreneurship Policy 2030 (DKN 2030). The plan is designed to develop holistic student entrepreneurs equipped to contribute to the nation's economy. This roadmap includes key elements such as cultivating entrepreneurial mindsets, strengthening entrepreneurship curricula, and building collaborative ecosystems within and outside academic institutions.

At the core of the action plan is a clear vision and set of objectives that reflect Malaysia's ambition to become an entrepreneurial nation by 2030. The vision centres on producing graduates who are not just employable but entrepreneurial, resilient, and innovative (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Wahab et al., 2024). This focus on developing students as job creators rather than job seekers marks a shift in educational priorities. This transformation is essential for driving economic growth and creating a self-sustaining entrepreneurial class that can thrive in a competitive global market.

The strategic pillars of the action plan emphasise a multi-dimensional approach to entrepreneurship development (Ministry of Higher Education Malaysia, 2021). The first pillar, entrepreneurship curriculum development, targets enhancing educational content through experiential and problem-based learning, ensuring that students are exposed to real-world entrepreneurial challenges. This reflects a growing recognition that traditional academic learning is insufficient for nurturing entrepreneurial competencies, and thus, education must simulate real business environments. The second pillar, entrepreneurship ecosystem development, focuses on improving the infrastructure and governance within HEIs. The plan aims to create a supportive ecosystem where entrepreneurial ideas can flourish by fostering collaborations between academia, industry, and communities. These efforts are complemented by developing entrepreneurial talent through mentorship programs, capacity-building initiatives, and exposure to practical entrepreneurial experiences. Notably, the plan underscores the need for transparent governance structures to ensure the continuous improvement of entrepreneurship programs, demonstrating a strong commitment to institutional accountability. Finally, industry and community engagement is promoted as essential for providing students with practical experience and opportunities to launch new businesses.

The plan also calls for a comprehensive curriculum and pedagogical approach to entrepreneurship education, stressing that such education should not be limited to business or economics faculties (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Instead, it should be integrated across all academic disciplines. This inclusive approach seeks to break down traditional silos and foster an entrepreneurial mindset in students from diverse educational backgrounds. By emphasising real-world applications, problem-based learning, and the use of technology, the curriculum aims to prepare students for the complexities of a rapidly changing market. Technology-driven entrepreneurship, for example, integrates the latest digital tools into learning processes, ensuring that students are well-versed in the technological advances reshaping global industries.

In developing entrepreneurial competencies, the action plan focuses on equipping students with essential skills such as leadership, risk-taking, innovation, financial literacy, and business management. These competencies are critical for entrepreneurial success, as they enable graduates to lead effectively, make strategic decisions, and take calculated risks (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Additionally, fostering resilience and adaptability is emphasised to prepare students for the challenges of the business world. This forward-thinking approach acknowledges the volatility of modern business environments and the need for entrepreneurs to adapt.

A key element of the action plan is the development of a robust entrepreneurship ecosystem within HEIs. This ecosystem is envisioned as a comprehensive support structure that includes physical infrastructure such as incubators and accelerators, access to funding, mentorship opportunities, and collaborative networks (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). The plan advocates for creating avenues through which student entrepreneurs can access financial resources like seed funding and venture capital, thus addressing a significant barrier to entrepreneurial success. Equally important is the role of experienced entrepreneurs and industry experts in mentoring students' and helping them to navigate the complexities of starting and scaling businesses. The focus on collaborative networks between HEIs, government agencies, and industry underscores the importance of partnership in fostering a thriving entrepreneurial culture.

The role of faculty and educators is also central to the success of this action plan. Educators are not merely expected to impart knowledge; they are tasked with adopting entrepreneurial pedagogies that encourage creativity, problem-solving, and practical learning (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Wahab et al., 2024). This shift in teaching methods is necessary to prepare students for entrepreneurial endeavors. Faculty members are also expected to engage in continuous learning to stay updated with the latest trends in entrepreneurship education, ensuring that their teaching remains relevant and impactful. Mentorship is another crucial aspect of their role, as educators guide students through starting and running their businesses, providing both knowledge and support.

In short, the Higher Education Institutions Entrepreneurship Action Plan 2021-2025 outlines a comprehensive and ambitious strategy to transform entrepreneurship education in Malaysia. By focusing on curriculum development, ecosystem support, talent cultivation, and collaboration with industry and communities, the plan positions HEIs as central players in Malaysia's broader national goal of becoming an entrepreneurial nation by 2030 (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). It highlights the importance of creating entrepreneurial mindsets and fostering an environment conducive to innovation and business creation, thus ensuring that the next generation of graduates is prepared for the workforce and also capable of driving economic progress through entrepreneurship.

### **The Integrated Entrepreneurship Education Guideline (IEEG)**

The Integrated Entrepreneurship Education Guideline (IEEG) seeks to empower entrepreneurship education within Higher Education Institutions (HEIs) in Malaysia (Ministry of Higher Education Malaysia, 2021). By outlining a strategic framework, the guideline intends to foster a comprehensive entrepreneurial culture among students and establish an ecosystem conducive to the development of entrepreneurial skills and talents (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This strategic focus on fostering a strong entrepreneurship foundation within HEIs underlines Malaysia's broader efforts to cultivate a sustainable, innovation-driven economy.



The primary objective of the IEEG is to provide a holistic and integrated framework that enriches the entrepreneurship curriculum in HEIs. It aims to produce graduates with a balance of skills, entrepreneurial competencies, and holistic values, equipping them to be job creators and contributors to the national economy. This approach emphasises not just technical knowledge but also the broader development of graduates who can shape the future of Malaysia's economy (Konting, 2002; Abdul Kadir & Mhd. Sarif, 2016; Alias & Ismail, 2021; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Wahab et al., 2024). The emphasis on producing well-rounded graduates reflects the national agenda of reducing unemployment by encouraging entrepreneurship as a key pillar of economic growth.

The IEEG guideline introduces a model emphasising faculty involvement, curriculum development, governance, and collaboration between HEIs and industries. It seeks to create job creators who can meet the dynamic needs of various stakeholders through shared problem-solving and collaboration (Alias & Ismail, 2021; Saad & Sankaran, 2021; Lokman & Yakob, 2023; Wahab et al., 2024). This model challenges traditional approaches to education by advocating for a curriculum that is adaptable, practical, and responsive to real-world demands (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). The model pushes HEIs to bridge the gap between academic theory and business practice by actively involving industries and other external stakeholders.

In terms of governance, the guideline insists that strong governance structures are vital to ensuring competitive and integrated entrepreneurship programs. These governance frameworks must incorporate modern knowledge, technology, and quality assessments, fostering a conducive ecosystem for entrepreneurship (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). The guideline further stresses the need for governance support from the Ministry of Higher Education to promote and maintain the student entrepreneurship agenda (Ministry of Higher Education Malaysia, 2021). By placing importance on governance, the EIE recognises that leadership and policy direction within HEIs are critical to the long-term success of entrepreneurship initiatives.

Furthermore, the guideline urges HEIs to respond proactively to the evolving business landscape. It calls for a comprehensive curriculum, focusing on six key areas: basic and advanced entrepreneurship knowledge, business knowledge, entrepreneurship training programs, human skill development, and co-curricular entrepreneurship activities (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Alias & Ismail, 2021). This broad-based curriculum design aims to equip students with the competencies they need to understand the theoretical aspects of entrepreneurship and apply them in practical settings.

The guideline identifies four core principles essential to entrepreneurship curriculum development: linking the curriculum to the real business world, problem-based and experiential learning, a technology-driven curriculum, and collaboration between HEIs, industries, and communities (Ministry of Higher Education Malaysia, 2021). These principles drive the guideline's approach toward making entrepreneurship education relevant and impactful (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). By anchoring the curriculum in real-world business scenarios and using technology as a tool for innovation, the EIE envisions a future where graduates are better prepared for entrepreneurial endeavours.

HEIs are expected to be pivotal in building an inclusive entrepreneurship ecosystem. The guideline calls on institutions to facilitate governance, infrastructure, and entrepreneurial culture in a way that supports collaboration between students, faculty, industry, and the community (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This environment is expected to promote research, commercialisation, and the entrepreneurial spirit among all stakeholders (Konting, 2002; Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). By highlighting the role of HEIs, the guideline pushes universities not just to be centres of learning but also hubs of innovation and entrepreneurship.

The expected outcome of the EIE is the transformation of graduates into job creators rather than job seekers. The guideline sets a target for graduates to launch businesses within six months of graduation, aiming to increase the number of graduate entrepreneurs and startups in Malaysian society (Nasharudin & Harun, 2010; Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This entrepreneurial outcome signals a shift in educational priorities, where the focus is not only on academic achievement but on real-world impact (Abdul Kadir & Mhd. Sarif, 2016; Lokman & Yakob, 2023; Wahab et al., 2024). The success of the guideline will be measured by the capacity of graduates to drive economic growth and innovation.

However, the guideline acknowledges significant challenges in its implementation, particularly in renewing the entrepreneurship curriculum to meet industry needs, providing qualified educators, and developing the necessary infrastructure. The guideline emphasises that ongoing collaboration between HEIs, industries, and communities is crucial for sustainable entrepreneurship growth (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). It further supports government aspirations like the National Entrepreneurship Policy 2030 (DKN 2030) by aligning educational outcomes with national development goals (Ministry of Higher Education Malaysia, 2021).

To implement the guideline effectively, the guideline advocates for several strategic actions, including strengthening curriculum integration with real business scenarios, leveraging the latest technology in teaching, enhancing entrepreneurship governance within HEIs, and increasing industry collaboration for student entrepreneurship development (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Alias & Ismail, 2021). These strategies ensure that entrepreneurship education remains relevant, forward-thinking, and responsive to market changes.

In the long term, the EIE aims to support Malaysia's vision of becoming an entrepreneurial nation by 2030. It promotes a business-minded culture through structured educational programs, a sustainable ecosystem, and collaboration between government, industry, and academia (Saad & Sankaran, 2021). This vision reflects the ambition to embed entrepreneurship into Malaysia's educational and economic systems, ensuring that future generations of students are equipped to navigate and shape an increasingly complex and competitive global economy.

### **The Cross-Curricular Elements (Elemen Merentas Kurikulum)**

The Cross-Curricular Elements (Elemen Merentas Kurikulum) framework seeks to align Malaysia's educational efforts with the vision of the National Entrepreneurship Policy 2030 (DKN2030). The policy aims to develop a robust, inclusive, and globally

competitive entrepreneurial ecosystem (Gazi et al., 2024; Rashid & Othman, 2024; Hammuda, 2025). By emphasising the pivotal role of entrepreneurship, DKN2030 acknowledges that the nation's economic development depends on its ability to navigate global challenges and technological advancements, such as Industry 4.0 (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). The policy sets out to enable Malaysia to leverage global economic changes driven by innovation and digitalisation while also building an ecosystem that fosters innovation, creativity, and sustainability (Saad & Sankaran, 2021; Lokman & Yakob, 2023; Wahab et al., 2024; Hammuda, 2025). Central to this effort is the focus on developing Small and Medium Enterprises (SMEs) and involving the B40 group as key drivers of economic growth (Yaacob, 2023; Hammuda, 2025). This underscores the nation's broader goal of promoting inclusive economic participation.

The Cross-Curricular Elements (Elemen Merentas Kurikulum, EMK) framework represents a transformative strategy in Malaysian education, integrating entrepreneurship as a cross-curricular component across multiple academic subjects, thereby providing students with practical and comprehensive learning experiences (Yusof et al., 2021; Rashid & Othman, 2024). EMK integrates entrepreneurial knowledge, skills, and attitudes across various disciplines, promoting comprehensive development rather than confining entrepreneurship to business studies. Rashid & Othman (2024) argued that the success of this initiative depends on teachers' readiness in three key areas: content knowledge, pedagogical skills, and attitudes. Educators must comprehend entrepreneurial concepts and implement innovative teaching strategies, such as experiential learning and project-based activities, to engage students (Gazi et al., 2024; Hammuda, 2025) effectively. Moreover, their positive attitudes significantly motivate students to perceive entrepreneurship as a meaningful and viable career choice (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). The integration of subjects facilitates the incorporation of entrepreneurial thinking into the learning process, where science lessons emphasise innovation and language classes improve persuasive communication skills.

Yusof et al. (2021) highlight the significance of strong measurement models for evaluating the implementation and effects of cross-disciplinary components such as EMK-entrepreneurship. Indicators, including student engagement, teacher preparedness, and the practical applicability of lessons offer significant insights for enhancement (Gazi et al., 2024; Hammuda, 2025). Challenges persist, including the necessity for thorough teacher training, uniform implementation across educational institutions, and sufficient resources to facilitate practical activities. Despite these challenges, EMK-entrepreneurship supports Malaysia's objective of developing a knowledge-driven economy by nurturing innovative and resilient individuals from an early educational stage (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). The EMK framework emphasises practical skills and mindset development, establishing a foundation for entrepreneurial success and serving as a critical element of Malaysia's educational reforms.

One of the critical challenges in implementing EMK-Entrepreneurship is the need to integrate entrepreneurship education across all academic disciplines. The current system often limits entrepreneurship education to business and economics faculties, which prevents students from other fields from gaining entrepreneurial insights (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). Restructuring the curriculum to include practical learning and innovation across different faculties is essential for fostering a broader entrepreneurial culture (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Lokman & Yakob, 2023). Lokman and Yakob (2023) argued that cultivating entrepreneurial intentions among university students is vital for a sustainable ecosystem. However, the lack of practical opportunities for these students' risks stifling entrepreneurial growth (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Therefore, incorporating entrepreneurship into various curricula is crucial for achieving DKN2030's vision.

Another significant challenge is preparing graduates to become entrepreneurs rather than job seekers. The tendency of graduates to seek employment rather than pursue entrepreneurship reflects the gaps in practical guidance and support (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Sum et al., 2021; Kosnin & Mohamed, 2023). According to Sum et al. (2021), many graduates express interest in entrepreneurship; but the lack of concrete guidance and mentoring hampers their ability to start businesses. This issue threatens the broader objective of DKN2030, which calls for a workforce capable of creating jobs, not just filling them (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). Therefore, it is essential to provide targeted support and mentorship to nurture entrepreneurial initiatives among graduates.

Moreover, ensuring access to funding and infrastructure support remains a significant hurdle. While DKN2030 emphasises the importance of SMEs and social entrepreneurship, many students and graduates struggle to obtain necessary resources, such as funding and access to business incubators (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This lack of infrastructure and mentorship discourages entrepreneurial activity and limits the potential of budding entrepreneurs (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammuda, 2025). Addressing this issue by increasing access to these resources is crucial for supporting Malaysia's next generation of entrepreneurs.

The B40 group, often under-represented in entrepreneurship, also faces unique challenges (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Kosnin and Mohamed (2023) contended the importance of entrepreneurship training tailored to the B40, particularly in terms of transforming graduate character and mindset. However, this group's lack of resources and specific support poses significant barriers to their full participation in the entrepreneurial ecosystem (Lokman & Yakob, 2023; Wahab et al., 2024). Addressing this disparity by targeting the B40 group with specialised programs and resources is vital for reducing economic inequality and ensuring the inclusiveness of Malaysia's entrepreneurial ecosystem.

To effectively implement EMK-Entrepreneurship, Malaysia's education system must prioritise the development of an integrated curriculum (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This curriculum should incorporate entrepreneurial elements at every educational level, from schools to higher education institutions (HEIs) (Sum et al., 2021; Lokman & Yakob, 2023; Wahab et al., 2024). Collaboration between industries, academia, and the government is required to ensure that students receive both theoretical knowledge and practical experience (Konting, 2002; Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). This integration demands reevaluating existing educational structures to better align with entrepreneurial goals.

Mentorship and practical training are equally critical for success. Providing opportunities for students to engage in industry training and collaborating with businesses will help them develop the necessary skills for entrepreneurship (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Establishing business incubators within HEIs and partnerships with companies will offer students hands-on experience (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023;

Hammoda, 2025). Students also require exposure to real-world business models and guidance from experienced entrepreneurs to understand the complexities of entrepreneurship better.

Furthermore, engaging industries and communities is essential for the success of EMK-Entrepreneurship. Collaboration between HEIs and businesses provides students with practical experiences through internships or industry placements, which help them build confidence in entrepreneurship as a viable career path (Abdul Kadir & Mhd. Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). Saad and Sankaran (2021) advocate for this exposure, arguing that real-world experiences foster entrepreneurial mindsets.

### Key points for discussion

Firstly, *taqwa*, a fundamental Islamic principle emphasizing God-consciousness, ethical behavior, and accountability, is essential in transforming entrepreneurship education (Mhd. Sarif & Ismail, 2024; Yuanda, 2024; Zhiyi et al., 2024). Its integration into higher education institutions (HEIs) not only instills responsibility, innovation, and commitment among students but also ensures that entrepreneurship is grounded in ethical and socially responsible practices (Zandi et al., 2017; Weiss et al., 2023; Nasreen et al., 2024; Hidayat et al., 2024). This ethical framework addresses the shortcomings of traditional entrepreneurship education, which often prioritizes profit over societal impact (Moo & DaWan, 2023; Hamzah et al., 2023; Wahab et al., 2024a). By aligning entrepreneurial goals with *Shariah* principles, HEIs can produce entrepreneurs who balance profitability with social responsibility, fostering a morally grounded entrepreneurial ecosystem (Mhd. Sarif & Ismail, 2024; Hidayat et al., 2024). This focus on *taqwa* as a guiding principle strengthens the moral fabric of entrepreneurship and underscores its relevance in addressing contemporary challenges such as environmental sustainability and social equity (Mhd. Sarif, 2024; Zhiyi et al., 2024).

Secondly, entrepreneurship policies such as the National Entrepreneurship Policy (DKN) 2030 and the Higher Education Institutions Entrepreneurship Action Plan 2021-2025 play a pivotal role in creating an ecosystem conducive to developing innovative and resilient entrepreneurs (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024). These policies focus on empowering marginalized communities, such as the B40 group, through targeted programs that provide resources, funding, and mentorship (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Mhd. Sarif & Ismail, 2024; Yuanda, 2024). This inclusivity ensures that entrepreneurship education extends beyond privileged groups, enabling a more equitable distribution of opportunities (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Zhiyi et al., 2024). Furthermore, by embedding digitalization and global competitiveness into the curriculum, these policies prepare students to navigate the complexities of modern markets (Weiss et al., 2023; Nasreen et al., 2024; Hidayat et al., 2024). The strategic emphasis on experiential learning and industry collaboration effectively bridges the gap between theory and practice, thereby enhancing the effectiveness of entrepreneurship education (Hamzah et al., 2023; Zhiyi et al., 2024; Yuanda, 2024). Such policies are vital in equipping graduates with the skills and competencies to drive economic growth and innovation.

Thirdly, a unified framework combining the ethical values of *taqwa* with the structural and strategic objectives of entrepreneurship policies offers a transformative approach to entrepreneurship education (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Mhd. Sarif & Ismail, 2024). This integration ensures that students develop both technical skills and moral integrity, fostering a generation of entrepreneurs who are not only innovative but also socially responsible (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022; Wahab et al., 2024b). By embedding *taqwa* into policy frameworks like DKN2030 and the Integrated Entrepreneurship Education Guideline (IEEG), HEIs can create an education system that prioritises ethical decision-making alongside business acumen (Hamzah et al., 2023; Zhiyi et al., 2024; Yuanda, 2024). This alignment addresses the gaps in current educational models, which often neglect the moral implications of entrepreneurship (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Mhd. Sarif & Ismail, 2024). A unified framework thus positions Malaysia as a global leader in ethical entrepreneurship education, setting a benchmark for other nations.

More importantly, the integration of *taqwa* and entrepreneurship policies directly addresses pressing challenges such as graduate employability and the need for self-employment opportunities (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Mhd. Sarif & Ismail, 2024). Traditional career pathways are becoming increasingly saturated, and entrepreneurship offers a viable alternative (Hamzah et al., 2023; Zhiyi et al., 2024; Yuanda, 2024). By instilling an entrepreneurial mindset and ethical responsibility, HEIs can transform students from job seekers into job creators. This shift reduces dependency on conventional employment markets and promotes innovation and resilience among graduates (Zandi et al., 2017; Weiss et al., 2023; Nasreen et al., 2024; Hidayat et al., 2024). Furthermore, tailored support for students across academic disciplines ensures that entrepreneurship education reaches a diverse audience, maximizing its impact on the workforce and society (Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022; Wahab et al., 2024b). This approach is critical for addressing Malaysia's economic challenges and achieving sustainable growth.

In addition, HEIs play a central role in implementing strategic insights that enhance entrepreneurship education. By incorporating both technical and ethical elements into their curricula, HEIs can produce well-rounded graduates equipped to navigate the complexities of modern business environments (Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022; Wahab et al., 2024a, 2024b). Strengthening collaborations with industries, government agencies, and communities further amplifies the impact of entrepreneurship education by creating a comprehensive support system for students (Hamzah et al., 2023; Zhiyi et al., 2024; Yuanda, 2024). Such partnerships ensure access to resources, mentorship, and real-world experiences, critical for fostering innovation and resilience (Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022). Moreover, the emphasis on inclusivity aligns entrepreneurship education with national development goals, ensuring that marginalised groups benefit from these initiatives. This comprehensive strategy positions HEIs as key drivers of Malaysia's entrepreneurial ecosystem.

### Key Policy Contributions to Entrepreneurship Education

Policies such as DKN2030 and the Higher Education Institutions Entrepreneurship Action Plan 2021-2025 contribute significantly to advancing entrepreneurship education (Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022). DKN2030 emphasises inclusivity by empowering SMEs and marginalised communities, creating a resilient entrepreneurial ecosystem that drives

economic growth (Zhiyi et al., 2024; Wahab, 2022; Wahab et al., 2024a). Similarly, the Action Plan enhances curricula through problem-based learning and builds ecosystems connecting academia with industry and communities (Nasreen et al., 2024; Hidayat et al., 2024). The IEEG takes a holistic approach, fostering interdisciplinary collaboration and equipping students with essential leadership and innovation skills (Mhd. Sarif & Ismail, 2024; Rashid & Othman, 2024; Zhiyi et al., 2024). Cross-curricular elements (EMK) further integrate entrepreneurial thinking across academic disciplines, ensuring that all students, regardless of their field of study, benefit from entrepreneurship education (Weiss et al., 2023; Nasreen et al., 2024; Hidayat et al., 2024). These policies collectively provide a robust framework for nurturing entrepreneurial talent and achieving Malaysia's vision of becoming an entrepreneurial nation by 2030.

Through the National Entrepreneurship Policy (DKN) 2030, it positions entrepreneurship as a critical driver of economic development, mainly through its emphasis on innovation, sustainability, and inclusivity (Weiss et al., 2023; Nasreen et al., 2024; Hidayat et al., 2024). Key contributions include empowering SMEs and the B40 group to drive economic growth (Rashid & Othman, 2024; Zhiyi et al., 2024). Ultimately promoting social entrepreneurship to address socio-economic inequalities and integrating entrepreneurship into the national education system to build a resilient and knowledge-driven economy (Hashim & Ab Wahid, 2024; Rashid & Othman, 2024; Zhiyi et al., 2024; Wahab, 2022; Wahab et al., 2024b).

## RECOMMENDATIONS FOR EMPOWERING THE IMPLEMENTATION OF EMK-ENTREPRENEURSHIP

Entrepreneurship has been identified as a critical driver of economic development, particularly in promoting innovation, creating job opportunities, and stimulating business growth (Abdul Kadir & Sarif, 2016; Saad & Sankaran, 2021; Kosnin & Mohamed, 2023). In this context, the Cross-Curricular Elements (EMK) – Entrepreneurship within Malaysia's education system, especially in Higher Education Institutions (HEIs), emerges as a crucial initiative to empower entrepreneurship among students (Lokman & Yakob, 2023; Wahab et al., 2024). Aligned with the National Entrepreneurship Policy 2030 (DKN2030), entrepreneurship is positioned not only as a viable career option but as a strategic tool to enhance national competitiveness and economic sustainability (Saad & Sankaran, 2021; Sum et al., 2021; Lokman & Yakob, 2023). The successful implementation of EMK-Entrepreneurship aims to ensure HEI graduates can transform into job creators, innovators, and key contributors to Malaysia's sustainable economy.

Nevertheless, various challenges hinder the effective implementation of EMK-Entrepreneurship. To overcome these obstacles and strengthen the program, several strategic recommendations are proposed to optimise its impact on HEIs. Firstly, a need to strengthen the entrepreneurship curriculum, which is essential to empower EMK-Entrepreneurship effectively (Lokman & Yakob, 2023; Wahab et al., 2024). The curriculum must extend beyond business and economics faculties and integrate into all fields of study (Abdul Kadir & Sarif, 2016; Sum et al., 2021; Saad & Sankaran, 2021). This cross-disciplinary approach is necessary because entrepreneurship involves critical skills applicable in various areas, such as social innovation, technology, and education.

Secondly, there is a need to develop a supportive infrastructure for the effective implementation of EMK-Entrepreneurship. HEIs must build ecosystems that can nurture student business ideas and promote entrepreneurial development (Saad & Sankaran, 2021; Kosnin & Mohamed, 2023; Hammada, 2025). For example, each HEI could establish business incubators and accelerators to offer space and support for students to grow their business ventures (Abdul Kadir & Mhd. Sarif, 2016; Hammada, 2025). Students can access industry mentors, technological resources, and early-stage funding through these platforms. In addition, the establishment of innovation centres alongside the business incubators could encourage interdisciplinary collaboration on business projects (Yusof et al., 2021; Rashid & Othman, 2024; Hammada, 2025). These centres could also organise innovation competitions to foster student creativity and entrepreneurship. The centre should also develop online platforms that offer learning modules, mentorship, and collaborative opportunities, thus enhancing student access to entrepreneurship education in the digital age.

Thirdly, there is also a need to provide funding and financial support. Financing remains a significant barrier for students seeking to start businesses. To empower EMK-Entrepreneurship, HEIs, and the government need to provide greater access to funding (Yusof et al., 2021; Rashid & Othman, 2024; Hammada, 2025). HEIs could introduce startup funds or micro-credit schemes to support students with promising business ideas. These funds can be awarded through a selection process based on student-generated business proposals. Alongside this initiative, HEIs could partner with financial institutions and corporate companies to establish funding schemes, including mentorship programs and venture capital funding, to assist student entrepreneurs in launching their businesses.

### Significant Contribution of the Study

This study contributes significantly to understanding how *taqwa* (God-consciousness) and entrepreneurship policies enhance education in Malaysia. After examining key policy documents—the National Entrepreneurship Policy (DKN) 2030, the Entrepreneurship Education Action Plan for HEIs (2021-2025), and the Integrated Entrepreneurship Education Guide—the research provides a novel framework for integrating spiritual values of *taqwa* into entrepreneurship education (Mhd. Sarif, 2016; Wahab et al., 2024a, 2024b). The findings manifest that *taqwa* nurtures ethical and sustainable business practices by shaping graduate entrepreneurs to act with God-consciousness responsibly and innovatively (Mhd. Sarif, 2016; Wahab, 2022). This research also strengthens the connection between policy implementation and curriculum development, offering actionable insights to improve entrepreneurship education in Malaysian higher education institutions (HEIs).

### Implications to Theory

The integration of *taqwa* into entrepreneurship education is deeply rooted in the intellectual traditions of both Islamic and Western thinkers. Al-Farabi's vision of the virtuous city (al-Madina al-Fadila) exemplifies aligning ethical and spiritual values with societal well-being (Al-Farabi, 1961). Similarly, Al-Faruqi's advocacy for the Islamization of knowledge underscores the need for Islamic principles, such as *taqwa*, to guide modern disciplines, enriching them with ethical and spiritual dimensions (Al-Faruqi, 1987). Al-Attas (1980) further advances this integration through his emphasis on education as a means of instilling *adab* (proper conduct)

and fostering a holistic framework grounded in *tawhid* (the oneness of God) (Al-Attas, 1980). These contributions collectively call for a transformative approach to entrepreneurship education that goes beyond technical skills to include moral and spiritual integrity as foundational elements.

Ibn Khaldun's concept of *asabiyyah* (social cohesion) reinforces the importance of moral responsibility in fostering sustainable growth, a principle that aligns seamlessly with the ethical imperatives of *taqwa* (Ibn Khaldun, 2014). Hamka's emphasis on spiritual grounding and moral character adds another dimension, ensuring resilience and purpose in navigating economic challenges (Hamka, 1984, 1990, 1992a, 1992b, 1995, 2016a, 2016b, 2016c). Hamka's extensive works on *tasawuf* (Islamic mysticism) contributed to *taqwa* epistemology through the modern *tasawuf* (Hamka, 1984, 1990) with *akhlaqul karimah* (Hamka, 1992a, 1992b, 1995) for the spiritual development through purification of the soul and moral excellence. This spiritual contribution through *akhlaq* is essential not only for personal growth but also for societal progress. It also contributed to a framework integrating ethical spirituality into contemporary challenges, including education, leadership, and entrepreneurship (Hakim & Fanani, 2021; Erwin et al., 2024).

Meanwhile, Zaaba (2009)'s advocacy for education as a tool for societal reform highlights the potential of *taqwa*-centered entrepreneurship education to create socially responsible leaders (Zaaba, 2009). On the Western front, Edward Said (1978)'s critique of Eurocentrism in Orientalism challenges biases against non-Western knowledge systems, advocating for the inclusion of diverse ethical frameworks like *taqwa* in shaping global education paradigms (Said, 1978). Renaud Camus (2012)'s Great Replacement Theory raises concerns about cultural and ethical preservation, resonating with the need to ground education in spiritual values amidst globalization (Camus, 2012). Similarly, Huntington's and Fukuyama's works emphasise the centrality of cultural values and trust in societal and economic success, affirming the necessity of integrating ethics into modern systems (Huntington, 2004; Fukuyama, 1996). This multidimensional perspective bridges cultural and intellectual traditions and reinforces the urgency of embedding *taqwa* into entrepreneurship education to address contemporary global challenges.

### Implications to Practice

Practically, this study provides a roadmap for educators and administrators to embed *taqwa* into entrepreneurship curricula. By incorporating Cross-Curricular Elements (EMK) – Entrepreneurship, HEIs can cultivate a generation of entrepreneurs who innovate and adhere to ethical principles (Yusof et al., 2021; Rashid & Othman, 2024; Hammada, 2025). It encourages experiential learning approaches such as business incubators, mentorship programs, and real-world simulations, emphasising practical skills and moral grounding. The integration of *taqwa* equips graduates to navigate challenges with resilience, ethical decision-making, and a commitment to societal welfare.

### Implications to Policy

The study underscores the importance of aligning national policies with spiritual values to achieve a sustainable entrepreneurial ecosystem. It calls for the Malaysian government and policymakers to enhance existing frameworks by explicitly incorporating *taqwa* as a guiding principle. Policies such as DKN 2030 and the Entrepreneurship Education Action Plan could benefit from including ethical indicators and providing resources to support *taqwa*-driven entrepreneurship education (Yusof et al., 2021; Rashid & Othman, 2024; Wahab et al., 2024; Hammada, 2025). This alignment ensures that policies are economically impactful and socially and ethically sustainable.

### Future Research Directions

Future research on integrating *taqwa* in entrepreneurship education could significantly benefit from quantitative methods to measure its tangible impact on entrepreneurial success and decision-making. By employing metrics to assess how *taqwa* influences key entrepreneurial outcomes, namely innovation, risk management, and ethical behaviour, researchers could provide concrete evidence of its value in fostering responsible business practices (Yusof et al., 2021; Rashid & Othman, 2024; Hammada, 2025). Additionally, comparative studies across different countries or educational systems could shed light on the universal applicability of *taqwa* as a guiding principle in entrepreneurship education. Such research would enable a deeper understanding of how cultural and religious contexts shape the implementation of *taqwa*, offering valuable insights into its adaptability and effectiveness in diverse educational landscapes.

Another promising avenue is the exploration of longitudinal studies to evaluate the sustained impact of *taqwa*-integrated entrepreneurship education on graduates' ventures and ethical practices over time. This approach could reveal how spiritual values shape entrepreneurial resilience and decision-making in the face of real-world challenges (Yusof et al., 2021; Rashid & Othman, 2024; Hammada, 2025). Furthermore, policy evaluation is essential to assess the practical implementation of *taqwa*-based initiatives in higher education institutions (HEIs). Such studies could identify barriers and opportunities in embedding spiritual values into institutional policies and curricula. Finally, interdisciplinary approaches could investigate the intersection of entrepreneurship education with fields like technology and sustainability within a *taqwa*-driven framework, providing innovative solutions that address contemporary challenges while adhering to ethical principles. These future directions offer a holistic pathway for advancing research and practice in entrepreneurship education, ensuring it remains relevant and impactful in a rapidly evolving global landscape.

### CONCLUSION

Based on the documentation analysis of a few policies on entrepreneurship development, the implementation of EMK-Entrepreneurship can produce globally competitive entrepreneurs capable of driving Malaysia's economic growth. Through recommendations that emphasize strengthening the curriculum, developing infrastructure, providing financial support, training educators, and fostering collaboration between HEIs, industries, and communities, EMK-Entrepreneurship can create an inclusive

and holistic entrepreneurial education. With these efforts, HEIs in Malaysia can be pivotal in building a strong entrepreneurial ecosystem and supporting the national aspirations outlined in the National Entrepreneurship Policy 2030 (DKN2030).

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