

Reformulating Islamic Inheritance Law for Social Media Accounts as Digital Assets: An Empirical Study in Parepare, Indonesia

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ABSTRACT

The rapid expansion of digital life has produced a new inheritance dilemma: social media accounts may outlive their owners as economically productive assets, while legal systems remain unprepared to regulate their posthumous transfer and management. This study aims to formulate an Islamic inheritance law framework for social media accounts as digital assets through a case study in Parepare City, Indonesia. It employs an empirical juridical design with a case-study approach involving 17 purposively selected participants, consisting of 15 influencers, one religious court judge, and one legal academic. Data were collected through semi-structured interviews and questionnaires and analyzed using qualitative content analysis. The findings reveal that social media accounts have developed into economically valuable digital assets through monetization, endorsements, and online commercial activities, and that most participants regard such accounts as inheritable when they have identifiable ownership, measurable economic value, and lawful benefit. The study further finds that the main challenge lies not in the normative legitimacy of inheriting such assets, but in the lack of clear mechanisms for ownership verification, lawful access, managerial authority, privacy protection, and the distribution of continuing economic benefits after death. The discussion shows that Islamic inheritance law is conceptually flexible enough to accommodate these assets through the concepts of al-māl, qiyās, and maqāṣid al-syarī'ah, but remains operationally underdeveloped in regulating their posthumous management. This study implies the need for normative-technical reform through explicit recognition of economically valuable social media

accounts as inheritance objects, clearer distinction between economic rights and access rights, stronger use of digital wills, and a more defined role for religious courts in digital inheritance disputes.

Keywords: Digital Assets; Islamic Inheritance Law; Social Media Accounts.

Introduction

Islamic inheritance law for digital assets has been a hot topic among experts since the digitalization era began to permeate various aspects of life. Park Yong Jin et al (Park et al., 2020) emphasized that digital assets after death not only raise issues of ownership but also concerns control rights, privacy, and digital platform policies that often do not favor the interests of users or heirs. Katuk et al (Katuk et al., 2023) showed that inheritance planning for digital assets still faces many obstacles, particularly related to asset identification, access, and the lack of adequate legal mechanisms. Wyczik (Wyczik, 2025) emphasized that technological developments have encouraged modern law to reimagine the concept of ownership of digital assets as valuable legal objects. Meanwhile, Harbinja (Harbinja, 2017) explained that post-mortem management of digital assets cannot be separated from issues of privacy, autonomy, and protection of the owner's wishes during life. Recent developments in studies on digital (Harbinja et al., 2026) remains also show that digital footprints, accounts, and online data after death require clearer legal protection to avoid creating uncertainty for families and related parties.

The development of digital technology has brought about significant changes in the lives of modern society, including in the aspect of wealth ownership. One new form of wealth that is gaining increasing attention is digital assets, which include social media accounts, digital wallets, digital works, stocks, cryptocurrencies, and even personal data that has economic value. Social, economic, and cultural activities now largely take place in the digital space through various social media platforms, including Instagram, TikTok, Facebook, and YouTube. Social media accounts serve not only as a means of communication and entertainment but have also evolved into digital assets with economic value through monetization, endorsements, live events, and advertising.

A current phenomenon in society demonstrates the legal uncertainty that exists when a social media account holder dies. In many cases, heirs have difficulty accessing their accounts due to digital platform privacy policies that are not regulated by national law. For example, some platforms only offer memorialization or account deletion options without a clear legal inheritance mechanism. This raises

issues when the account has active economic value, such as an online business account or a content creator that generates regular income. Empirically, in Parepare City, a similar phenomenon has begun to emerge with the increasing number of social media users and digital economy players. Many people use social media accounts for sales, promotions, donations/gifts, content, building personal branding, and even as a source of family income. However, when an account holder dies, confusion arises regarding who has the right to continue managing the account or reap the economic benefits from the digital assets left behind.

In general, inheritance law in Indonesia still relies on three main systems, namely, based on the Civil Code (*Burgerlijk Wetboek*), which only regulates the inheritance of tangible and intangible assets in general without explicitly mentioning digital assets. Islamic Inheritance Law is more flexible because it includes anything with utility value as assets (*māl*), so digital assets can be categorized as objects of inheritance (Kementerian Agama, 1385). Meanwhile, customary inheritance law relies on the local kinship system but also does not yet have specific provisions regarding digital assets (Yulia, 2016). In practice, including in Parepare City, many people still don't understand the legal mechanisms for digital assets. Consequently, the deceased's social media accounts could potentially become neglected or even taken over by others without a clear legal basis.

Modern regulatory developments have introduced several legal instruments that intersect with digital assets. The Electronic Information and Technology Law recognizes electronic documents as legal objects with economic value (Law Number 19 of 2016 concerning Amendments to Law Number 11 of 2008 concerning Electronic Information and Transactions), while the Personal Data Protection (PDP) Law provides protection for personal data in electronic systems relevant to managing social media accounts after the owner's death (Küzeci, 2022). Furthermore, social media platforms such as Facebook and Instagram have implemented their own policies regarding inherited accounts, for example through the legacy contact or inactive account manager features.

According to a 2025 Data Reportal report, the number of active social media users in Indonesia reached 143 million accounts, equivalent to 50.2% of the total national population. Furthermore, 67.3% of Indonesian internet users use at least one social media platform monthly (Kemp, 2025). This figure demonstrates the public's high dependence on social media as a platform for interaction and digital economic activity. Meanwhile, according to 2024 Databoks data, the population of Parepare City reached approximately 161.6 thousand people, with an average annual growth rate of 2.17% over the past five years. Of this number, the majority of the population is in the productive age group, amounting to 64.94%, or approximately 104.94 thousand people (Darmawan, 2024). The population

composition, dominated by the productive age generation, indicates that the activities of the Parepare community are closely related to the use of social media. This condition makes Parepare a potential area for studying inheritance law issues related to digital assets, particularly social media accounts.

Existing scholarship has established that digital assets may form part of a deceased person's estate, yet the literature remains conceptually fragmented and insufficiently responsive to the specific character of social media accounts (Park et al., 2020). Studies in civil and positive law largely emphasize classification, comparative regulation, and practical obstacles such as ownership verification, access, privacy, and cross-jurisdictional enforcement, consistently showing that Indonesia still lacks a clear legal framework for digital inheritance (Farooqui et al., 2022). By contrast, Islamic law studies generally affirm the possibility of inheriting digital assets through broad concepts such as *māl*, *māl mutaqaawwim*, and the general principles of inheritance, but they mostly remain at the level of normative justification and have not yet developed a concrete doctrinal model for assets that simultaneously embody economic value, personal identity, relational content, and continuing managerial functions (Salsabila & Sholihin, 2025). This limitation is particularly visible in the case of social media accounts, which differ from other digital assets such as cryptocurrency or digital finance because they are not merely transferable units of value, but hybrid assets situated at the intersection of property, privacy, platform governance, and posthumous personality (Harbinja et al., 2026).

Moreover, prior studies are dominated by doctrinal and comparative approaches, with limited empirical engagement with the actors who will interpret, manage, and contest such assets in practice, including content creators, judges, and legal academics. Accordingly, the central gap in the literature lies not only in the absence of specific regulation, but also in the lack of an empirically grounded and Islamic-law-oriented framework capable of clarifying the legal status, inheritance boundaries, and posthumous management of social media accounts in contemporary Muslim society. This study addresses that gap by examining the inheritance of social media accounts not merely as a question of legal recognition, but as a problem of doctrinal reform, practical governance, and posthumous rights within Islamic inheritance law. By combining an empirical juridical approach with the normative framework of *fiqh al-mawārith*, *qiyās*, and *maqāṣid al-syarī'ah*, this article offers a reformulative model for understanding social media accounts as inheritable digital assets while distinguishing between economic rights, access rights, and managerial authority after death.

In the local context, Parepare City provides a relevant empirical setting for examining this issue because the growing penetration of social media has transformed digital accounts into instruments of economic activity, personal

branding, and everyday livelihood. For many users—especially content creators, online sellers, and influencers—platforms such as Instagram, TikTok, Facebook, and YouTube no longer function merely as spaces of communication, but as productive digital assets that generate income through endorsements, live commerce, advertising, and audience-based monetization. This development creates a practical legal problem when an account holder dies: the account may continue to carry economic value, audience networks, and commercial potential, yet heirs often face uncertainty regarding ownership, access, control, and the lawful distribution of its benefits. In Parepare, where digital economic participation has become increasingly visible, this uncertainty is particularly significant because social media accounts often combine commercial value with personal identity and private digital traces, and ongoing managerial function, making them difficult to classify within conventional inheritance categories. These conditions make Parepare an important site for investigating how digital inheritance is understood, contested, and potentially reformulated within the framework of Islamic inheritance law.

This study therefore seeks to develop an empirically grounded framework within Islamic inheritance law for the treatment of economically valuable social media accounts in Parepare, with particular attention to their status as inheritable assets, the distinction between economic entitlement and access control, and the juridical role of religious courts in regulating their posthumous management.

Methods

This study adopted an empirical juridical design with a case study in Parepare City, Indonesia, to investigate the legal treatment of social media accounts as digital inheritance within the framework of Islamic inheritance law. The research context was selected on the basis of the city's growing engagement with social media as a space of economic activity, particularly among influencers and digital content creators. A total of 17 participants were purposively selected, comprising 15 influencers, one religious court judge, and one legal academic, all of whom were considered capable of providing relevant legal and practical insights into digital asset inheritance. Data were collected using semi-structured interviews and questionnaires as the primary instruments, enabling the study to capture both normative perspectives and lived experiences concerning ownership, access, control, and posthumous transfer of economically valuable social media accounts. The data were analyzed through qualitative content analysis by organizing, reducing, coding, and interpreting the empirical materials, and then relating the emerging themes to Islamic legal concepts, particularly *fiqh al-mawārīth*, *qiyās*, and *maqāṣid al-syarī'ah*, in order to explain the legal status of such accounts, identify the

main practical and doctrinal challenges, and formulate a basis for the reformulation of Islamic inheritance law in the digital era.

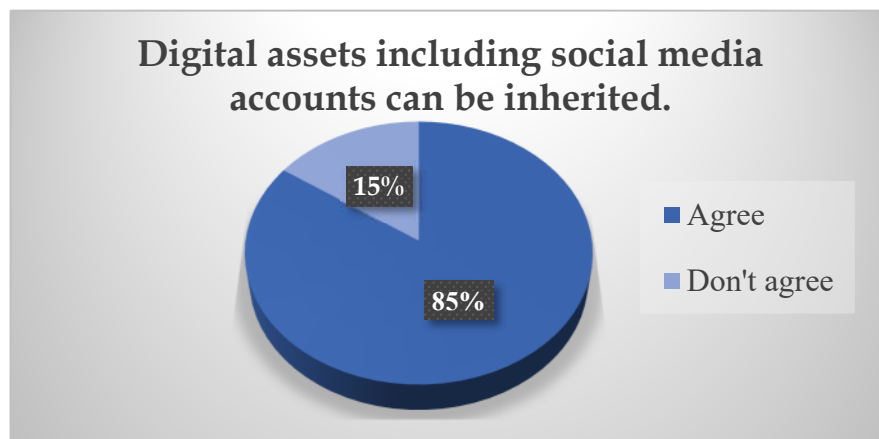
Findings

Social Media Accounts as Economically Valuable Digital Assets

The findings show that social media accounts in Parepare have shifted from being mere communication tools to becoming economically valuable digital assets. The influencer participants actively used platforms such as TikTok, Instagram, YouTube, and Facebook Pro, with follower counts ranging from 2,000 to 152,000. Their accounts generated income through endorsements, live streaming, brand collaborations, online business promotion, and other monetization features, with reported earnings ranging from IDR 100,000–150,000 per content and IDR 1,000,000–7,000,000 per month. These data indicate that social media accounts are not only personal digital profiles but also productive assets that embody labor, audience accumulation, and commercial value.

Stakeholder Perceptions on the Inheritability of Social Media Accounts

Picture 1. Influencer Responses to Digital Asset Inheritance



Most participants considered social media accounts with economic value to be inheritable. Among influencer respondents, 84.6% agreed that such accounts should form part of an estate because they represent the owner's effort, produce income, and may continue generating economic benefits after death. The legal academic similarly argued that digital assets may qualify *as māl* as long as ownership, value, and benefit can be objectively established, while the religious court judge emphasized that Islamic inheritance law is sufficiently flexible to include modern

forms of wealth, including social media accounts that can be monetized. At the same time, some respondents expressed reservations, noting that social media accounts also contain personal identity, creativity, and relational content that cannot be fully reduced to economic property. These findings suggest that the core debate is no longer whether economically valuable social media accounts may be inherited, but how their legal and ethical boundaries should be defined.

Practical Barriers in Posthumous Transfer and Management

The findings further reveal that the main problem lies in the absence of clear legal and procedural mechanisms for posthumous management. Three practical barriers emerged consistently across participant groups: proof of ownership, lawful access to the account, and the distribution of continuing economic benefits. Influencers highlighted the importance of appointing a trusted successor and preparing account access arrangements in advance. The legal academic stressed the need for legal certainty to avoid multiple interpretations in practice, while the judge underlined that ownership can still be proven through evidence such as registered email, login access, linked identification, or connected payment accounts. The judge also proposed that where an account continues to produce income, its management may be entrusted to one heir or appointed person, while the economic proceeds remain distributable among all heirs according to inheritance rules. Overall, the findings demonstrate strong empirical support for recognizing social media accounts with economic value as inheritable assets, but also underscore the urgent need for clearer rules on ownership verification, access control, managerial authority, privacy protection, and benefit-sharing after death.

Discussion

Social Media Accounts as Economically Valuable Digital Assets

The findings of this study show that social media accounts in Parepare have moved beyond their conventional function as tools of communication and self-expression and have become economically productive digital assets. This result supports Park et al.'s (Park et al., 2020) argument that digital assets after death should not be viewed merely as technical objects governed by platform policy, but as assets embedded in broader legal questions of property, privacy, and posthumous control. It also aligns with Wyczik's view (Wyczik, 2025) that contemporary property law must adapt to the hybrid and technologically mediated nature of digital assets, whose legal status cannot be adequately explained through traditional categories alone. However, this study goes further by demonstrating that, within the framework of Islamic inheritance law, the inheritability of social media accounts depends less on their digital form than on their recognizable ownership, economic value, and lawful utility. In this sense, the findings strengthen

the relevance of *al-māl* as a dynamic category capable of accommodating intangible wealth, while at the same time exposing a limitation in much international literature: although it has been effective in establishing that digital assets may be objects of legal recognition, it often treats digital assets too broadly and does not sufficiently distinguish social media accounts from other forms such as cryptocurrency or purely financial digital holdings. Yet the present findings indicate that social media accounts are not simply transferable units of value; they are assets whose economic worth is inseparable from audience relations, personal branding, and sustained digital labor.

In the context of *Mawaris Fiqh*, the basic principle of inheritance is based on the concept of *al-māl*, namely, everything that has utility value and can be legally owned (Hakim, 2020). This means there is no restriction that inherited assets must be tangible. Therefore, intangible digital assets such as social media accounts that have economic value can be categorized as inherited assets. Naturally, every individual desires that the transfer of management of assets be given to a reliable person (Mutmainnah, 2020). The *qiyas* (legal analogy) approach can be used as a legal *istinbath* method to address this issue. In *ushul fiqh* (Islamic jurisprudence), *qiyas* is conducted by linking a new matter that does not yet have a legal text (*furū'*) with a case that already has a legal basis (*ashl*) because it has the same '*illat*' (Naya, 2015). In this case, digital assets can be compared to intangible assets such as copyrights or intellectual property rights, because both share the same '*illat*', namely having useful value and can be legally owned.

From the perspective of the *maqāṣid al-syarī'ah* (laws of sharia), specifically the principle of *ḥifẓ al-māl* (protection of wealth), inheriting digital assets is a form of safeguarding assets to prevent loss and ensure their continued benefit to the heirs. This principle emphasizes that all forms of wealth, both tangible and intangible, must be safeguarded and managed in accordance with sharia. Furthermore, from the perspective of Islamic legal principles, the inheritance of digital assets reflects several fundamental principles, namely justice (*'adl*), benefit (*maṣlaḥah*), ownership (*al-milkiyyah*), and balance (*tawāzun*). Islam does not limit the forms of assets that can be inherited, as long as they are lawfully acquired, beneficial, and legally owned.

Thus, conceptually and methodologically, Islamic law provides a strong framework to accommodate this form of modern wealth. Through the application of Qur'anic principles, the *qiyas* approach, the support of the Islamic jurisprudence, the application of *maqāṣid al-syarī'ah* with *ḥifẓ al-māl*, and the strengthening of Islamic legal principles, it can be concluded that the inheritance of digital assets has strong legal legitimacy in Islam. Therefore, a reformulation of Islamic inheritance law is needed so that the Compilation of Islamic Law and positive regulations in Indonesia

can adapt to the realities of digital wealth in modern society, without abandoning the underlying sharia values.

Stakeholder Perceptions on the Inheritability of Social Media Accounts

The second major finding reveals broad support among influencers, the legal academic, and the religious court judge for recognizing economically valuable social media accounts as inheritable, although that support is qualified by concerns over privacy, control, and the continuing personal character of the account. This finding is important because it nuances the dominant direction of previous scholarship. Harbinja's work on post-mortem privacy (Harbinja et al., 2026) demonstrates that digital remains cannot be reduced to ordinary property, since they also involve identity, dignity, and informational autonomy after death. Park et al. (Park et al., 2020) similarly criticize platform-centered governance for privileging corporate interests over users' posthumous rights. The present study confirms these concerns, but also shows that in an Islamic legal context the debate is not whether such accounts may enter the estate at all; rather, the debate centers on how to distinguish inheritable economic benefit from non-transferable personal and relational dimensions. This differentiates the study from much doctrinal and comparative literature, which tends to focus on legal recognition at the level of abstract classification while paying less attention to how relevant actors actually understand and negotiate the inheritability of digital assets in practice. The empirical perspectives in this article suggest that social media accounts are perceived as inheritable not because every component of the account is transferable, but because their monetized features and continuing income streams are seen as extensions of wealth-producing activity. This point is often underdeveloped in earlier literature, especially studies that discuss digital inheritance in general terms without engaging the practical views of those who create, manage, adjudicate, or may inherit such assets.

Influencer perceptions indicate that the majority of respondents currently believe there are clear Islamic legal regulations regarding the inheritance of digital assets. However, they feel there is still no legal clarity regarding the inheritance of social media accounts. From an economic perspective, the majority of respondents acknowledged that social media accounts have economic value, whether through advertising, endorsements, live broadcasts, paid content, collaborations, gifts, or other monetization features. Therefore, social media accounts are viewed as productive assets with the potential to generate income, and therefore can logically be categorized as part of an inheritance.

In the context of inheritance, most influencers believe that social media accounts should be managed by heirs after the owner's death, especially if the account has economic value and still has an active audience. However, respondents

also recognized the risks associated with account misuse, privacy violations, and the context of social media accounts, which are works of art that the influencer may not want to change after their death. Respondents also expressed awareness that the public generally still lacks understanding of the importance of managing digital asset inheritance. However, the majority of respondents have considered who will manage their social media accounts after death.

Regarding Islamic law, the majority of respondents stated that Islamic inheritance law needs to provide specific explanations regarding the inheritance of social media accounts and even needs to be updated to reflect developments in digital technology. Respondents also supported the inclusion of digital assets in the Compilation of Islamic Law as part of inheritance. Furthermore, respondents believed that new regulations regarding digital inheritance could prevent future family disputes, particularly those related to account management, income distribution, and access to personal data. Therefore, the majority of respondents supported the government creating a specific policy regarding the inheritance of social media accounts. However, respondents also emphasized that the concept of digital inheritance must still consider aspects of privacy and data security, so that heirs' access to accounts does not violate the personal rights of the account owner during their lifetime or other parties associated with the account.

Overall, influencers in Parepare City have a positive perception of recognizing social media accounts as inheritable digital assets, along with the expectation of legal certainty within both Islamic and national law. This aligns with the development of the digital economy, which has transformed social media accounts into more than just virtual identities, but also sources of income and valuable assets.

Aris, a legal academic in IAIN Parepare, believes that digital and physical assets have equal value as long as they can be identified and economically valued. The academic asserts that there is no substantial difference between digital and physical assets, as the difference lies only in their form, not in their economic value and function. As long as the digital asset can be identified, verified, and valued, it qualifies as an inheritance object. However, legal scholars distinguish between the economic benefits generated by social media accounts and the social media accounts themselves as digital entities. Income earned or potentially earned from social media accounts is, in principle, inheritable.

From the perspective of *maqāṣid al-sharī'ah*, academics assess that inheriting digital assets aligns with the principle of *ḥifẓ al-māl* (protection of property) as long as the inheritance provides benefits and does not cause greater harm. In fact, in contemporary economic realities, digital assets often have greater strategic value than physical assets, so neglecting them has the potential to cause injustice to the heirs.

Furthermore, academics believe that the absence of explicit regulations regarding the inheritance of digital assets has the potential to create a legal vacuum and multiple interpretations in practice. Therefore, specific legal guidelines or regulations are needed, either through the development of the Compilation of Islamic Law, legislation, or jurisprudential guidelines, to provide legal certainty in the management and distribution of digital assets after the testator's death. Thus, the perception of legal academics places digital assets as an integral part of modern wealth that can, in principle, be inherited, with the caveat that the mechanisms and limitations of inheriting social media accounts must be carefully formulated based on Islamic jurisprudence and the principles of *maqāṣid al-sharī'ah*.

Inheritance is not limited to tangible assets such as land, houses, or vehicles, but rather encompasses anything that can be valued in money. In the context of technological developments, digital assets such as stocks, cryptocurrencies, and social media accounts that generate income from endorsements, affiliates, online sales, or live broadcasts can qualify as inheritance. As long as the account provides economic benefits and can be converted into cash, it is included in the inheritance that must be distributed to the heirs according to Islamic inheritance law.

There is no legal vacuum in Islamic inheritance law regarding the inheritance of digital assets. He argued that Islamic inheritance law is universal and relevant throughout time, thus encompassing new forms of property emerging from technological developments. Digital assets are viewed simply as a new form of property, not an entirely new legal category. Therefore, there is no need to establish distinct inheritance norms; rather, the judge's interpretation of these modern forms of property is sufficient.

The main challenge in digital asset inheritance cases lies not in whether the assets can be inherited, but rather in proving account ownership. Ownership can still be proven through various forms of evidence, such as identity data from account registration (email), association with an official ID number, login access, and the account's connection to a specific bank account or payment platform. Therefore, legally, ownership of a social media account can still be proven as legally as other assets.

Furthermore, legal reform is not necessary for the substance of inheritance law, but rather for the technical aspects of proof and the distribution mechanism. For digital assets that are productive and generate ongoing income, such as social media accounts or online stores, inheritance distribution should not be based solely on the asset's initial value but should also include ongoing income or proceeds. Therefore, distribution can be made proportionally to the heirs each time income is received, in accordance with their respective shares according to Islamic inheritance law.

Regarding account management, social media accounts do not have to be closed or transferred entirely to a single heir. The account can be managed by one of the designated heirs, either by family agreement or through a judicial decision. However, the financial proceeds from the account remain the property of all heirs and must be distributed according to inheritance laws. Thus, the management function and economic ownership status are separated to ensure fairness for all parties.

The differences between social media accounts used solely for personal purposes and social communication and those with economic value. Personal accounts are not a subject of inheritance because they contain no property value, while accounts that generate income can be treated as objects of inheritance. Therefore, the primary focus in the inheritance of digital assets remains their economic value, not the personal data or social activity contained within the account.

In general, social media accounts with economic value can be inherited, Islamic inheritance law is considered flexible enough to cover digital assets, and the main issue lies in the proof and technicalities of profit sharing, not the absence of legal regulations. The fairest distribution model is considered to be a continuous distribution of profits, not just the initial value of the asset, and reformulation is more appropriate through judicial consideration in the decision rather than through the creation of new legislation.

Practical Barriers and the Need for Legal Reformulation

The third finding indicates that the principal difficulty lies not in the theoretical possibility of inheriting social media accounts, but in the lack of clear legal and procedural mechanisms governing ownership verification, lawful access, managerial control, and the distribution of continuing economic benefits. This finding is consistent with prior international studies showing that legal recognition alone is insufficient when digital assets are difficult to identify, access, and administer after death. Park et al (Park et al., 2020)^p highlight the policy complexities and ethical blind spots created by restrictive platform terms and ambiguous user rights, while Katuk et al (Katuk et al., 2023) show that even in the context of cryptocurrency estate planning, the main challenges arise from documentation, access credentials, and the absence of clear anticipatory mechanisms. The present study confirms that similar problems arise in relation to social media accounts, but it also identifies a more specific doctrinal issue: unlike cryptocurrency or other digital finance instruments, social media accounts combine economic rights with access rights, private communications, digital traces, and ongoing managerial functions. For that reason, a simple property-transfer model is inadequate. The findings therefore support a normative-technical reformulation of Islamic

inheritance law rather than a doctrinal rupture. What is required is not the abandonment of classical inheritance principles, but their operational adaptation through explicit recognition of economically valuable social media accounts as possible objects of inheritance, clearer separation between economic rights and access rights, stronger reliance on digital wills, and a more defined judicial role for religious courts in posthumous account management. In contrast to much previous literature, which remains descriptive, classificatory, or heavily centered on secular private law, this study offers an empirically grounded Islamic-law-oriented framework that links doctrinal legitimacy with institutional feasibility and practical governance in a contemporary Muslim society.

Reformulation of Islamic inheritance law regarding digital assets in the form of social media accounts must begin with a conceptual affirmation that social media accounts are a form of non-physical wealth stored in an electronic system and can have both economic value and legal benefits (McKinnon, 2011). From the perspective of Islamic inheritance law, social media accounts that generate or have the potential to generate economic benefits through monetization, commercial collaboration, or digital business activities can be qualified as *māl*, thus conceptually qualifying to be positioned as inheritance objects.

Interpretatively, social media accounts with economic value can be considered part of the inheritance, which is the inheritance calculated after debt repayment and the execution of a will, then distributed to the heirs according to *farā'id* provisions (McKinnon, 2011). This interpretation is important considering that in religious court practice, judges tend to be cautious about including new objects in inheritances without a written legal basis. The absence of explicit regulations often leaves social media accounts in a legal gray area, despite their factual economic value (Cerrillo-i-Martínez, 2018).

The reformulation also requires a clear separation between economic rights over social media accounts and access rights to those accounts. Economic rights to the benefits generated by the accounts are part of the inheritance and belong to the heirs. However, access rights to the accounts, especially those related to the testator's private messages, personal data, and digital footprint, cannot be automatically inherited by all heirs (Kohl, 2022). This access restriction reflects legal prudence in protecting the testator's privacy and dignity and preventing misuse of personal data after death.

In the context of managing social media accounts after the testator's death, the reformulation recognizes the need for a legal mechanism that allows for the appointment of an account manager, either through the testator's will or through a family agreement. In the event of a dispute, the religious court can act as the authority to determine the account manager, taking into account the interests of all

heirs as well as the testator's ethics and honor. This role has been factually perceived by judges, but lacks a sufficient normative basis.

The reformulation of Islamic inheritance law also positions digital wills as a strategic legal instrument in determining the fate of social media accounts after the testator's death, whether for the purposes of transferring management, financial utilization, closing the account, or changing its status to a memorial account. Recognizing digital wills represents an adaptation of Islamic inheritance law to developments in information technology, as long as it adheres to sharia principles and does not violate the absolute rights of the heirs.

To provide legal certainty, this reformulation recommends strengthening the position of religious court rulings as the formal legal basis for heirs in coordinating with digital platform providers (Woodman, 2017). Although courts' authority over global platform companies is limited, court rulings still serve a crucial legal legitimacy function in digital asset management practices.

Finally, the reformulation of Islamic inheritance law regarding social media accounts must prioritize the protection of the testator's personal data and reputation as a fundamental principle. Account management must ensure the non-disclosure of confidential personal data and prevent the publication of content detrimental to the honor of the testator or their family (Buitelaar, 2017). This approach reflects the implementation of the *maqāṣid al-syarī'ah* (obligatory principles of sharia), particularly in safeguarding property (*ḥifẓ al-māl*) and honor (*ḥifẓ al-'ird*), ensuring that the reformulation is not merely a legal technicality but also rooted in the fundamental values of Islamic law.

As a normative implication, this reformulation proposes explicit recognition of social media accounts with economic value as objects of inheritance, separation of economic rights and account access rights, strengthening the role of digital wills, and establishing religious courts as the legal basis for managing the accounts of testators. This proposal is expected to fill the legal gap and provide legal certainty and protection for the inheritance of digital assets in Indonesia.

Conclusion

This article was written in response to the growing disjunction between the expansion of social media accounts as economically valuable digital assets and the absence of a clear Islamic inheritance law framework to regulate their posthumous status and transfer. The study demonstrates that such accounts may be recognized as part of *tirkah* when they possess identifiable ownership, measurable economic value, and lawful benefit, thereby affirming the adaptive capacity of the concept of *al-māl* within contemporary Islamic inheritance discourse.

The findings further indicate that the inheritance of social media accounts cannot be reduced to a conventional property-transfer model, since these accounts simultaneously embody economic value, personal identity, privacy, and continuing managerial functions. In this respect, the study contributes to current scholarship by showing that the key legal issue lies not merely in the general inheritability of digital assets, but in the need to distinguish carefully between economic rights and access rights after death.

The significance of this research lies in its contribution to a more operational and empirically grounded framework for Islamic inheritance law in the digital era, particularly with regard to legal certainty, posthumous management, and institutional authority. The proposed model therefore provides a defensible basis for normative-technical legal reform while also opening future avenues for research on broader categories of digital assets, religious court practice, and the incorporation of digital inheritance into the Compilation of Islamic Law.

This study is limited by its case-study focus on Parepare City, its relatively small number of participants, and its emphasis on social media accounts rather than a wider range of digital assets, so the findings should be understood as context-specific and exploratory rather than universally generalizable. Future research is therefore recommended to involve broader geographical settings, more diverse participant groups such as heirs, lawyers, and platform representatives, and comparative analysis of other digital assets – including monetized channels, online business accounts, and platform-linked financial assets – in order to test, refine, and further operationalize the proposed Islamic inheritance law framework for digital inheritance.

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