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Rethinking Governance In Islamic Education: A Systematic Literature Review

Anugrah Dwicahyandi Oktavian[1], Muh Fajruddin Fatwa[2], Muhammad Januari[3], Izza Ikromatus Sa'adah[4], Shahrin bin Hashim[5]

[1,2,3]Institut Teknologi Al Mahrusiyah, Kediri. Indonesia
[4]Universitas Negeri Surabaya, Surabaya. Indonesia
[5]Universiti Teknologi Malaysia, Johor Darul Ta'zim. Malaysia

Correspondence: vianoke88@gmail.com[1]

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ABSTRACT

Governance in Islamic educational institutions encompasses the interplay between religious values, institutional authority, accountability, stakeholder relationships, and organizational sustainability. This review examines governance practices across pesantren, madrasahs, Islamic schools, and Islamic higher education institutions, acknowledging the analytical significance of differences in their regulatory environments and organizational characteristics. The synthesis is structured around five interrelated dimensions: Islamic ethical foundations, institutional leadership and authority, accountability and transparency, stakeholder participation and collaboration, and institutional sustainability and transformation. Rather than simply reorganizing established governance dimensions, this review seeks to explain how Islamic ethical commitments can be operationalized through organizational mechanisms and how leadership, accountability, and participation collectively influence institutional legitimacy and long-term continuity. Particular attention is directed toward the relationship between normative governance principles and institutional practices documented in empirical studies. The review identifies several underlying tensions, including centralized authority, unequal stakeholder influence, limitations in administrative capacity, and challenges associated with digital transformation. These tensions are considered within the distinct institutional and regulatory contexts that shape governance arrangements across Islamic educational settings. The proposed conceptual framework establishes observable indicators to facilitate future comparative investigations and systematic empirical examination of the complex relationships among governance dimensions. However, methodological transparency remains an important consideration. Search and screening counts, together with study-level appraisal records, must be completed using the authors' original review documentation before the manuscript can substantiate its claim to full methodological reproducibility under PRISMA guidelines.

Keywords: Education, Governance, Accountability, Islamic Leadership

INTRODUCTION

Islamic education has historically played a significant role in developing religious knowledge, moral values, social responsibility, and intellectual traditions within Muslim societies. In Indonesia, Islamic educational institutions have evolved into various organizational forms, including pesantren, madrasahs, Islamic schools, and Islamic higher education institutions. These institutions function not only as environments for the transmission of religious knowledge but also as organizational entities responsible for managing educational resources, formulating institutional policies, maintaining community relationships, and responding to broader social transformations.

The development of Islamic educational institutions has generated increasingly complex governance requirements. Institutional leaders are expected to maintain educational quality, manage financial and human resources, establish transparent decision-making procedures, and accommodate the expectations of students, parents, communities, government institutions, and other stakeholders. These responsibilities demonstrate that institutional governance extends beyond conventional administrative arrangements and has become a strategic component of institutional development and organizational sustainability.

Governance generally encompasses the structures, processes, relationships, and mechanisms through which institutions are directed, controlled, and held accountable. Within educational settings, governance involves the distribution of institutional authority, decision-making processes, accountability mechanisms, stakeholder participation, and organizational policy development. Educational leadership and management are closely associated with the capacity of educational organizations to establish strategic direction, coordinate available resources, and accomplish institutional objectives. Accordingly, governance provides an essential analytical framework for understanding how educational institutions organize their responsibilities and institutional relationships (Bush, 2011).

Nevertheless, governance within Islamic education possesses distinctive characteristics because institutional management is substantially influenced by religious values, established traditions, and particular forms of authority. In pesantren, for instance, the kiai frequently occupies a central position within institutional leadership structures. Such authority extends beyond administrative responsibilities and derives its legitimacy from religious knowledge, moral standing, and community trust. These characteristics distinguish pesantren governance from the organizational arrangements commonly found in conventional educational institutions.

The relationship between traditional religious authority and contemporary management requirements presents both opportunities and challenges. Religious authority can reinforce institutional identity, social trust, and ethical leadership. Conversely, excessive dependence on individual leadership may restrict organizational delegation, succession planning, financial reporting, and institutional accountability. These conditions underscore the importance of establishing governance structures capable of preserving the distinctive identity of Islamic educational institutions while simultaneously advancing managerial professionalism.

Previous systematic reviews of accountability in pesantren provide an important foundation for understanding governance within Islamic educational institutions. Existing syntheses have clarified the development of research concerning accounting practices, financial reporting, and the dual responsibility of pesantren to God and society. However, their principal analytical boundaries

remain concentrated on accountability within pesantren rather than developing a cross-institutional explanation of how Islamic ethical principles are translated into leadership arrangements, stakeholder participation, and long-term organizational adaptation across different Islamic educational settings. Consequently, the present study does not position accountability as an entirely new research subject. Instead, it extends existing discussions by examining the relationships among ethical foundations, institutional authority, accountability, participation, and sustainability, while recognizing institutional type as a contextual condition influencing these relationships (Nurkhin et al., 2024).

Financial accountability within Islamic educational institutions cannot be adequately understood independently of the religious values and institutional meanings underlying financial management. Financial responsibility represents not merely a technical administrative obligation but also a moral commitment embedded within organizational practices. This understanding demonstrates the necessity of examining Islamic educational governance through a comprehensive analytical framework that accommodates ethical considerations, organizational structures, and managerial responsibilities (Meutia & Daud, 2021).

Institutional leadership constitutes another fundamental dimension of Islamic educational governance. Leadership within Islamic educational institutions is closely associated with the organizational capacity to preserve institutional values while responding to changing internal and external conditions. The leadership exercised by a kiai, headmaster, rector, or institutional director influences organizational culture, strategic planning, resource allocation, and institutional policy development. In pesantren, kiai leadership occupies a central position in determining the implementation of financial management accountability. Leadership effectiveness and human resource competence therefore represent important institutional factors in developing and maintaining organizational accountability (Rohman et al., 2025).

Effective governance also necessitates institutional mechanisms that facilitate stakeholder participation and collaboration. Islamic educational institutions operate within social environments comprising students, parents, teachers, religious leaders, alumni, community organizations, government institutions, and other relevant stakeholders. Their involvement can contribute to institutional legitimacy and enhance the relevance of educational policies. Collaborative governance emphasizes structured interaction between public and non-public actors through collective decision-making processes. Although this framework was originally developed within a broader governance context, its underlying principles provide valuable analytical insights into the dynamics of stakeholder collaboration within Islamic educational institutions (Ansell & Gash, 2008).

Furthermore, institutional sustainability has emerged as a significant concern in the development of Islamic education. Islamic educational institutions are required to preserve their religious and educational missions while adapting to technological developments, regulatory changes, shifting social expectations, and increasing institutional competition. Organizational sustainability cannot be reduced exclusively to financial stability. It also encompasses leadership continuity, institutional capacity, human resource development, quality assurance mechanisms, and the organizational ability to maintain institutional legitimacy over time. Despite the increasing scholarly attention devoted to Islamic educational management, the existing literature remains unevenly distributed across governance dimensions and institutional contexts. Research concerning pesantren predominantly examines financial accountability and the leadership

authority of the kiai, whereas studies focusing on madrasahs and Islamic higher education institutions address different configurations of formal management, quality assurance, and resource allocation. These research perspectives cannot be treated as directly interchangeable because they reflect distinct institutional characteristics. Another conceptual limitation concerns the tendency to discuss Islamic ethical principles as normative foundations, while administrative studies frequently describe organizational procedures without sufficiently explaining how those procedures operationalize or constrain ethical commitments.

To address this conceptual gap, the present review develops a context-sensitive explanatory framework in which Islamic ethical commitments establish normative expectations, institutional leadership translates these expectations into organizational roles and decisions, accountability mechanisms ensure that institutional conduct and resource utilization remain answerable, and stakeholder participation provides opportunities for information exchange and institutional scrutiny. The interaction among these governance mechanisms may contribute to institutional legitimacy and organizational sustainability. Nevertheless, these proposed relationships constitute a theoretical synthesis requiring further empirical examination rather than established causal effects demonstrated by the existing literature.

This study examines governance in Islamic educational institutions through an integrative and comparative literature synthesis. Its scholarly contribution encompasses three interconnected aspects. First, it extends accountability-centered discussions by establishing conceptual relationships between accountability, Islamic ethical foundations, institutional leadership, stakeholder participation, and organizational sustainability. Second, it differentiates governance principles that may be broadly applicable across Islamic educational institutions from organizational mechanisms shaped by institutional authority, regulatory arrangements, organizational scale, and resource availability. Third, it operationalizes the proposed conceptual framework through observable indicators intended to guide future comparative empirical investigations (Nurkhin et al., 2024). Drawing upon these conceptual considerations, this study investigates governance in Islamic educational institutions through an integrative literature review guided by the following research questions:

1. How has research on governance in Islamic educational institutions developed?
2. What Islamic ethical principles and governance practices are reflected in Islamic educational institutions?
3. What institutional challenges influence the implementation of governance in Islamic education?
4. How can Islamic ethical principles and contemporary governance mechanisms be integrated to support institutional sustainability?

By addressing these research questions, this study seeks to establish a more comprehensive understanding of governance within Islamic educational institutions. Islamic values are positioned not as alternatives to professional management but as ethical foundations capable of guiding institutional structures, leadership practices, accountability mechanisms, stakeholder engagement, and organizational transformation.

RESEARCH METHOD

This study is designed as a systematic literature review of research on governance in Islamic educational institutions. The intended unit of analysis is the institution-level governance process, including leadership, authority, financial and administrative accountability, transparency, stakeholder participation, and

organizational sustainability. The synthesis includes empirical and conceptual publications, but these evidence types are distinguished during interpretation. Empirical studies are used to describe reported practices in the settings examined; conceptual studies are used to interpret normative principles and propose analytical mechanisms. A previous systematic review is treated as secondary synthesis rather than as a substitute for primary empirical evidence.

This study adopts a Systematic Literature Review (SLR) approach to examine the conceptual and practical dimensions of governance in Islamic educational institutions. An SLR is used to identify, evaluate, and synthesize relevant scholarly publications in a structured manner. The review is guided by the principles of systematic review reporting, particularly the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA) 2020 framework (Page et al., 2021).

The institutional scope is comparative, not premised on institutional equivalence. Pesantren, madrasahs, Islamic schools, and Islamic higher education institutions are included when a publication examines an identifiable Islamic educational organization and addresses institution-level governance. Differences in regulatory oversight, leadership arrangements, organizational scale, and accountability obligations are retained as contextual variables in the synthesis. Studies limited to classroom teaching and learning are excluded unless they explicitly connect those activities to institution-level management or governance.

The review focuses on publications addressing governance, institutional management, leadership, accountability, transparency, stakeholder participation, and organizational sustainability in Islamic educational settings. The analytical scope includes pesantren, madrasahs, Islamic schools, and Islamic higher education institutions. The literature search strategy was designed around combinations of keywords related to Islamic education and institutional governance. Relevant search expressions include "Islamic education" AND "governance"; "Islamic educational institutions" AND "institutional management"; "Islamic boarding school" AND "accountability"; "Pesantren" AND "governance"; "Madrasah" AND "institutional leadership"; "Islamic higher education" AND "institutional governance"; "Islamic education" AND "financial transparency"; "Islamic leadership" AND "educational management"; "Islamic educational institutions" AND "institutional sustainability"

The draft identifies Scopus, Web of Science, ERIC, and Google Scholar as intended search platforms and lists keyword combinations related to Islamic education, governance, leadership, accountability, transparency, and sustainability. For a reproducible review, the final report must specify the exact date searched, complete database-specific search string, filters, and number of records retrieved from each platform. The current source manuscript does not contain search exports or a search log; therefore, database-specific search counts cannot be reconstructed from the reference list.

The publication window is set from 2015 through 22 November 2026, the date of this revision, to reconcile the stated scope with the 2026 studies already listed in Table 1. The 2017 study by Mu'azzomi et al. falls within this window. Foundational methodological works published before 2015, such as Thomas and Harden (2008), may be cited to explain the analytical method but are not counted as studies in the review corpus. The authors must verify that every study in Table 1 was published within the stated window and meets the inclusion criteria.

The search strategy covers scholarly publications available through academic databases and publisher platforms, including Scopus, Web of Science, ERIC, and Google Scholar. Relevant publications were also identified through

reference tracking from previously published systematic reviews and related research. The review prioritizes publications from 2015 to 2025 to capture recent developments in Islamic educational governance. Earlier publications are considered when they provide important theoretical foundations for understanding educational leadership, accountability, collaborative governance, and Islamic educational philosophy.

The selection of literature is guided by predefined inclusion and exclusion criteria, applied consistently during title/abstract and full-text screening. Publications are included when they meet all of the following conditions. They examine governance, leadership, institutional management, accountability, transparency, stakeholder participation, or organizational sustainability at the institutional level

1. They focus on an Islamic educational institution, including pesantren, madrasahs, Islamic schools, or Islamic higher education institutions; institutional type is recorded to support contextual comparison.
2. They provide theoretical, conceptual, or empirical findings relevant to at least one research question, with the type of evidence explicitly identified.
3. They are scholarly journal articles, academic books, or relevant conference proceedings published within the 2015–22 November 2026 review window; foundational methodological sources are cited separately and are not treated as included studies.
4. They provide sufficient information about the institutional context and the governance issue to permit extraction and critical interpretation.
5. Publications are excluded when one or more of the following conditions apply.

Study selection follows the four PRISMA 2020 stages: identification, screening, eligibility, and inclusion. The manuscript's current Table 1 contains 25 candidate studies, but the source files supplied for this revision do not include database exports, duplicate-removal records, screening logs, or full-text decisions. Consequently, the number of records identified, screened, excluded, and included at each stage cannot be stated reliably from the available evidence.

At title/abstract screening, records should be excluded only when the publication clearly fails the institutional or governance scope. At full-text eligibility, the reviewers should record one principal reason for each excluded report: non-Islamic institutional context; classroom-only focus; governance not addressed; publication outside the date/type criteria; duplicate or overlapping report; or insufficient information. These categories are a proposed reporting structure and must be matched to the actual screening decisions.

The PRISMA 2020 flow diagram must be populated from the original search and screening records. The 25 entries in Table 1 must not be presented as the verified final inclusion count until each reference and its eligibility have been checked against the screening log. The authors should report records identified per database and other sources, duplicates removed, records screened, title/abstract exclusions, reports sought and not retrieved, full texts assessed, full-text exclusions with reasons, and final included studies. Data extraction focuses on the following information: author, publication year, geographical context, type of Islamic educational institution, research design, governance dimensions, Islamic ethical principles, institutional challenges, main findings, and implications for institutional development.

The extracted information is analyzed using thematic synthesis. Following Thomas and Harden (2008), thematic synthesis involves coding relevant findings, grouping related codes into descriptive themes, and developing analytical themes that explain relationships across the reviewed literature. Five analytical

dimensions are used to organize the synthesis Islamic ethical foundations, Institutional leadership and authority, Accountability and transparency, Stakeholder participation and collaboration, Institutional sustainability and transformation. These dimensions provide an analytical structure for examining governance as an integrated institutional process rather than a collection of unrelated administrative activities.

The selected publications are examined through descriptive quality appraisal. The appraisal considers the clarity of research objectives, relevance of research design, adequacy of methodological descriptions, consistency between findings and conclusions, and contribution to the research questions. The appraisal is intended to identify the strengths and limitations of the available literature. It does not assume that all publications provide equivalent levels of empirical evidence. Conceptual studies, qualitative case studies, quantitative studies, and systematic reviews are interpreted according to their respective methodological characteristics.

RESULTS AND DISCUSSION

1. Characteristics of the Reviewed Studies

The reviewed publications cover several institutional contexts, including pesantren, madrasahs, Islamic schools, non-formal Islamic education, Islamic educational foundations, and private Islamic higher education institutions. The studies employ qualitative, quantitative, conceptual, and systematic literature review approaches. The literature demonstrates that governance in Islamic education is discussed through several interconnected themes. These include institutional accountability, financial management, leadership, organizational culture, stakeholder participation, institutional adaptation, digital governance, and sustainability.

Table 1. Characteristics of Selected Publications on Governance in Islamic Education

No.	Author(s) and Year	Institutional Context	Method	Governance Focus and Main Findings
1	Mu'azzomi et al. (2017)	Pesantren, Jambi, Indonesia	Qualitative case study	Shared leadership and professional learning communities support positive organizational culture and institutional development.
2	Meutia and Daud (2021)	Islamic boarding school, South Sumatra	Transcendental phenomenology	Financial accountability is connected to amanah, trust, and responsibility toward God and institutional stakeholders.
3	Firdausi and Al Amin (2021)	Pondok Pesantren An-Najach, Indonesia	Qualitative phenomenological study	Accountability is associated with transparency, honesty, and Islamic values, although financial reporting remains relatively simple.

No.	Author(s) and Year	Institutional Context	Method	Governance Focus and Main Findings
4	Buanaputra et al. (2022)	Pondok Pesantren Wali Songo, Indonesia	Qualitative case study	Formal accountability mechanisms can strengthen institutional legitimacy and public trust beyond informal trust-based practices.
5	Mehir et al. (2022)	Islamic educational financing	Conceptual literature review	Islamic values such as amanah and justice provide ethical foundations for transparent and accountable financial management.
6	Adnan et al. (2023)	Traditional Islamic boarding schools, Aceh	Empirical study	Examines accountability in traditional pesantren and the relationship between institutional practices and financial responsibility.
7	Nurkhin et al. (2024)	Pesantren, Indonesia	Systematic literature review	Identifies accountability, accounting, financial reporting, and double accountability as important themes in pesantren research.
8	Tarmiati and Febriani (2024)	Islamic boarding schools, Indonesia	Quantitative descriptive and comparative study	Governance is considered important, although financial reporting and implementation remain inconsistent across institutions.
9	In et al. (2024)	Madrasah Diniyah At-Ta'abud, Yogyakarta	Qualitative descriptive case study	Adaptive leadership supports organizational structures, curriculum development, communication, and participatory governance.
10	Inayati et al. (2024)	Madrasah Diniyah Al Munajah, Indonesia	Qualitative case study	Musyawarah-based leadership supports inclusive decision-making, ethical financial practices, and stakeholder collaboration.
11	Dahlan et al. (2024)	Pesantren, South Sumatra	Quantitative survey and structural	Organizational culture is relevant to institutional performance and the

No.	Author(s) and Year	Institutional Context	Method	Governance Focus and Main Findings
			equation modeling	improvement of educational quality.
12	Akhyar (2024)	Islamic educational institutions, Indonesia	Quantitative survey	Examines public accountability in financial management and stakeholder perceptions of transparency and accountability.
13	Tauhid (2025)	State madrasahs, Tasikmalaya	Qualitative multiple case study	Madrasah-based management, transformational leadership, teacher development, and community participation support educational quality.
14	Rohman et al. (2025)	Salafiyah pesantren, Indonesia	Quantitative study using structural equation modeling	Kiai leadership and human resource competence are important factors in strengthening financial management accountability.
15	Zahirah and Suhaedi (2025)	Islamic boarding schools, Mataram	Qualitative phenomenological study	Amanah, siddiq, and centralized financial management support accountability and transparency, while technology and local autonomy remain challenges.
16	Asrori et al. (2025)	Mu'allimin pesantren, Indonesia	Qualitative multi-case study	Pesantren negotiate bureaucratic pressures while maintaining Islamic identity through institutional adaptation.
17	Hilman and Samad (2025)	Islamic educational institutions	Qualitative systematic literature review	Digital transparency, information systems, digital leadership, and stakeholder engagement can strengthen public accountability.
18	Yahya et al. (2025)	Private Islamic higher education institutions, Indonesia	Qualitative multi-site case study	Funding dependence and inconsistent budget evaluation affect managerial accountability and institutional financial sustainability.

No.	Author(s) and Year	Institutional Context	Method	Governance Focus and Main Findings
19	Ekawati and Hamami (2026)	Pesantren and madrasahs, Indonesia	Qualitative literature review	Transformational leadership can operate differently in pesantren and madrasahs while maintaining Islamic educational values.
20	Harmini and Pelu (2026)	Pesantren, Palangka Raya	Qualitative case study	Financial governance requires transparency, accountability, and sustainable management of educational funds.
21	Abdullah et al. (2026)	Modern and traditional pesantren, Pekanbaru	Qualitative multiple-case study	Centralized decisions, information asymmetry, limited digitalization, and weak stakeholder engagement create accountability challenges.
22	Nisa and Pratiwi (2026)	Pondok Pesantren Murottalul Qur'an Nurul Huda	Qualitative descriptive case study	Manual accounting, fragmented records, and limited human resource competence constrain the implementation of pesantren accounting guidelines.
23	Harjawati (2026)	Pondok Pesantren Al-Ittifaq, Bandung	Qualitative case study	Spiritual financial governance integrates amanah, accountability, and efficiency in pesantren business management.
24	Rahayu and Loku (2026)	Pesantren S.A.S., Indonesia	Qualitative case study	Financial reporting combines traditional accounting practices with efforts to implement formal pesantren accounting guidelines.
25	Rosmala et al. (2026)	Pesantren-owned enterprises, East Java	Qualitative cross-site study	Sharia financial management requires professional governance, human resource development, accountability, and business innovation.

Source: Author, 2026

The characteristics of the reviewed literature reveal that financial accountability and institutional leadership represent prominent areas of scholarly inquiry into Islamic educational governance. Particular attention has been directed

toward accountability mechanisms, financial reporting practices, leadership responsibilities, and the development of institutional trust. These aspects demonstrate the significance of financial and managerial accountability in the governance of Islamic educational institutions (Meutia & Daud, 2021; Buanaputra et al., 2022; Tarmiati & Febriani, 2024; Nurkhin et al., 2024; Rohman et al., 2025).

Another strand of the literature examines the relationship between institutional leadership and organizational culture. Existing findings emphasize the interconnected roles of leadership practices, consultation mechanisms, organizational culture, and institutional development. Leadership effectiveness is closely associated with the capacity to cultivate collective commitment, facilitate organizational communication, and preserve institutional values within educational management practices (Mu'azzomi et al., 2017; In et al., 2024; Inayati et al., 2024; Dahlan et al., 2024).

Institutional adaptation and organizational sustainability have also received scholarly attention within Islamic educational governance research. Studies addressing institutional development and financial management in pesantren reveal the challenges Islamic educational institutions encounter in preserving their distinctive organizational identities while accommodating contemporary managerial requirements. These findings illustrate the importance of maintaining a balance between institutional values and changing organizational demands (Asrori et al., 2025; Tauhid, 2025).

The existing literature further reflects the increasing relevance of digital and collaborative governance within Islamic educational institutions. Information systems, participatory planning, financial transparency, and institutional supervision have emerged as important considerations in contemporary governance arrangements. These developments highlight the growing significance of technological adaptation and stakeholder collaboration in institutional management practices (Hilman & Samad, 2025; Abdullah et al., 2026; Nurhasanah et al., 2026).

2. Islamic Ethical Foundations of Institutional Governance

Islamic ethical principles constitute a fundamental foundation for understanding governance within Islamic educational institutions. In contrast to governance approaches that concentrate primarily on administrative procedures, Islamic governance incorporates institutional responsibilities within a broader framework of moral and spiritual obligations. One of its central principles is amanah, which denotes trustworthiness and responsibility. Institutional leaders are entrusted with organizational authority, resources, and obligations to safeguard the institution's educational mission. The application of amanah requires leaders to exercise their authority responsibly, prevent the misuse of institutional resources, and ensure that organizational decisions remain aligned with legitimate educational objectives.

Another essential ethical principle is 'adl, which represents justice and fairness. Within educational governance, justice entails the equitable distribution of institutional opportunities, responsibilities, and available resources. Its application extends across various organizational activities, including student services, teacher recruitment, financial management, leadership decisions, and institutional policy formulation. Equally important is shura, which emphasizes deliberation and the participation of relevant stakeholders in decision-making processes. Within Islamic educational institutions, this principle can be manifested

through institutional meetings, deliberative councils, teacher forums, parental involvement, and consultation with community representatives.

The principle of maslahah further complements Islamic educational governance by emphasizing the promotion of collective welfare. From this perspective, institutional governance should prioritize educational benefits, social responsibility, and the long-term interests of educational institutions and their surrounding communities. Existing research reinforces the relevance of these ethical foundations by identifying amanah, trust, and transparency as essential components of financial accountability in pesantren. Accountability is also associated with the principle of amar ma'ruf nahi munkar, while Islamic ethical commitments provide a normative foundation for educational financing and the integration of spiritual values into financial governance within pesantren business management (Firdausi & Al Amin, 2021; Harjawati, 2026; Mehir et al., 2022; Meutia & Daud, 2021).

These findings suggest that Islamic ethical commitments should extend beyond normative declarations and be operationalized through identifiable institutional mechanisms. The principle of amanah can be institutionalized through clearly defined financial responsibilities and transparent reporting procedures, whereas shura can be implemented through structured consultation and participatory decision-making mechanisms. Similarly, 'adl can serve as an ethical foundation for equitable resource allocation, while maslahah can inform strategic planning and the determination of institutional priorities. The integration of these principles into organizational procedures establishes a conceptual connection between Islamic ethical commitments and contemporary institutional governance practices.

3. Institutional Leadership and Authority

Leadership represents a fundamental dimension of institutional governance because of its influence on strategic direction, organizational culture, resource allocation, and the distribution of institutional responsibilities. Within Islamic educational institutions, leadership encompasses not only formal managerial authority but also religious, moral, and social legitimacy. These interconnected forms of authority shape the manner in which institutional leaders exercise their responsibilities and maintain organizational stability.

Within the pesantren environment, the kiai occupies a particularly influential position in institutional governance. The legitimacy of the kiai's authority is generally derived from religious knowledge, spiritual guidance, institutional traditions, and the trust established within the surrounding community. Such leadership arrangements contribute to the preservation of institutional identity and organizational continuity. Nevertheless, excessive reliance on individual authority may generate managerial challenges, particularly when institutional decision-making becomes concentrated within a single leadership figure.

The effectiveness of institutional leadership is closely associated with the capacity to integrate religious legitimacy with organizational competence. Existing research emphasizes the central role of kiai leadership in advancing financial management accountability, while organizational culture constitutes an important foundation for institutional governance. Adaptive leadership also contributes to institutional development by facilitating organizational responses to changing circumstances. These findings suggest that effective leadership requires the integration of moral authority and professional managerial capabilities (Dahlan et al., 2024; In et al., 2024; Rohman et al., 2025).

Consultative leadership constitutes another essential component of governance within Islamic educational institutions. Leadership practices grounded in musyawarah can facilitate inclusive decision-making, financial management practices, and collaboration among stakeholders in non-formal Islamic educational settings. Similarly, shared leadership arrangements and professional learning communities contribute to the development of collective responsibilities and institutional collaboration. These approaches demonstrate the relevance of participatory mechanisms in supporting institutional leadership practices (Inayati et al., 2024; Mu'azzomi et al., 2017).

Sustainable institutional governance necessitates an appropriate balance between religious leadership legitimacy and managerial professionalism. Religious leaders play an important role in preserving institutional values and determining strategic direction, whereas professional managers and administrative personnel contribute to the implementation of operational responsibilities. The integration of these complementary roles enables Islamic educational institutions to maintain their distinctive identities while accommodating contemporary organizational management requirements.

Leadership succession represents an additional consideration in ensuring institutional sustainability. Educational institutions characterized by substantial dependence on individual authority may encounter organizational uncertainty during leadership transitions. Establishing formal succession planning mechanisms, maintaining comprehensive institutional documentation, developing future leadership capacities, and encouraging collective decision-making can contribute to the preservation of organizational continuity.

Accordingly, effective leadership within Islamic educational institutions requires the integration of moral legitimacy, strategic capacity, professional competence, and institutional accountability. These interconnected elements provide an organizational foundation for maintaining religious and educational commitments while addressing contemporary governance requirements and ensuring long-term institutional continuity.

4. Accountability and Transparency

Accountability and transparency constitute essential dimensions of institutional governance, particularly in establishing organizational responsibility and ensuring the accessibility of institutional information. Accountability encompasses the obligation of institutional actors to explain and justify their decisions, actions, and responsibilities, whereas transparency emphasizes the openness, accessibility, and clarity of information concerning institutional activities and management practices.

Within Islamic educational institutions, accountability incorporates distinctive ethical and spiritual dimensions that extend beyond conventional administrative obligations. Institutional actors are accountable not only to formal organizational authorities but also to religious principles and the communities benefiting from their educational services. This dual orientation reflects the concept of double accountability, which integrates spiritual responsibility with institutional and societal obligations (Nurkhin et al., 2024).

Financial management represents one of the most identifiable areas through which institutional accountability is operationalized. Pesantren and other Islamic educational institutions administer diverse financial resources derived from tuition contributions, community donations, government assistance, endowments, and institutional business activities. The management of these resources necessitates systematic financial planning, accurate recording,

transparent reporting, and appropriate supervisory mechanisms to ensure responsible resource utilization.

Financial accountability within pesantren is substantially influenced by institutional interpretations of responsibility and underlying spiritual values. The establishment of formal accountability mechanisms can contribute to institutional legitimacy and reinforce public trust. Nevertheless, inconsistencies in governance implementation remain evident, particularly regarding the availability, completeness, and transparency of institutional financial reports. These conditions illustrate the challenges associated with translating ethical commitments into formal financial management practices (Buanaputra et al., 2022; Meutia & Daud, 2021; Tarmiati & Febriani, 2024).

The effectiveness of financial accountability is also influenced by institutional leadership and human resource competence. Kiai leadership plays an important role in establishing responsible financial management practices, while the integration of Islamic ethical values into financial reporting reinforces the moral foundations of institutional accountability. However, continued reliance on manual accounting systems and limitations in organizational capacity present significant obstacles to the effective implementation of established pesantren accounting guidelines (Nisa & Pratiwi, 2026; Rohman et al., 2025; Zahirah & Suhaedi, 2025).

These findings indicate that institutional accountability cannot be achieved solely through the preparation and maintenance of financial records. Its implementation also requires clearly defined organizational responsibilities, effective supervisory arrangements, and systematic institutional reporting procedures. The integration of these administrative mechanisms provides an organizational foundation for translating institutional responsibilities into observable and accountable management practices.

The integration of Islamic ethical principles with formal accountability mechanisms can contribute to the development and preservation of institutional trust. The principle of amanah establishes the moral foundation for exercising institutional responsibilities, whereas financial reporting, internal supervision, and external evaluation serve as operational instruments for implementing accountability. Through this integration, religious commitments and contemporary governance mechanisms function as complementary components in promoting responsible and transparent institutional management.

5. Stakeholder Participation and Collaborative Governance

Islamic educational institutions operate within extensive social networks comprising diverse institutional and community actors. Their organizational development is shaped by the relationships established among institutional leaders, teachers, students, parents, alumni, religious authorities, community organizations, government institutions, and other relevant stakeholders. These interconnected relationships constitute an important social foundation for institutional governance and educational development.

Stakeholder participation represents a significant dimension of educational governance because institutional decisions affect the interests and responsibilities of various groups. Policies concerning curriculum development, student welfare, financial contributions, teacher professional development, and educational services may generate substantial implications for the wider educational community. Consequently, stakeholder involvement provides opportunities for institutional decision-making processes to accommodate diverse interests and institutional needs. Within the Islamic governance tradition, the principle of shura

provides an ethical foundation for developing participatory governance mechanisms. Consultative processes enable institutional actors to accommodate different perspectives, deliberate on organizational concerns, and formulate decisions that reflect collective interests.

The implementation of shura therefore establishes a connection between Islamic ethical commitments and participatory institutional decision-making. Existing research indicates that decision-making practices grounded in musyawarah can contribute to institutional resilience through stakeholder participation, transparent tuition policies, donor engagement, and the establishment of mutual trust. Similarly, active community involvement in educational decision-making represents an important factor supporting the implementation of madrasah-based management. These findings highlight the relevance of participatory mechanisms in strengthening institutional relationships and organizational management practices (Inayati et al., 2024; Tauhid, 2025).

Collaborative governance provides a complementary analytical perspective for understanding stakeholder relationships within Islamic educational institutions. Its conceptual foundations emphasize constructive dialogue, mutual trust, commitment to collaborative processes, shared understanding, and collectively developed outcomes. These components are particularly relevant to Islamic educational institutions, whose organizational legitimacy is closely associated with the quality and continuity of their relationships with surrounding communities (Ansell & Gash, 2008).

Stakeholder engagement can also contribute to the implementation of institutional accountability. Parents and community representatives may participate in monitoring the quality of educational services, whereas alumni can support institutional development through professional networks and available social resources. Teachers and administrative personnel can contribute relevant information concerning operational constraints and opportunities for organizational improvement. The involvement of these stakeholders provides complementary perspectives for evaluating institutional practices and addressing governance challenges.

Accordingly, collaborative governance should be conceptualized as an institutional mechanism for reinforcing organizational relationships rather than diminishing legitimate leadership authority. Its effectiveness depends on the establishment of mutual trust, clearly defined responsibilities, meaningful communication, and collective commitment to educational objectives. Through these interconnected elements, participatory and collaborative governance can accommodate stakeholder interests while preserving institutional authority and maintaining the distinctive ethical foundations of Islamic education.

6. Institutional Sustainability and Transformation

Institutional sustainability denotes the organizational capacity to preserve institutional missions, maintain operational stability, ensure educational quality, and sustain social legitimacy over an extended period. Within Islamic educational institutions, sustainability encompasses the ability to safeguard religious identity while responding to evolving organizational requirements and broader social transformations. This perspective positions institutional sustainability as a multidimensional process involving the preservation of fundamental values alongside organizational adaptation.

Financial sustainability constitutes an essential component of long-term institutional development. Islamic educational institutions require systematic financial planning, transparent resource management, diversified funding

mechanisms, and responsible resource allocation. Nevertheless, financial stability alone is insufficient to ensure organizational continuity.

Other institutional factors, including leadership succession, human resource development, quality assurance, and organizational learning, are equally important in maintaining institutional sustainability. Existing research indicates that private Islamic higher education institutions encounter various financial management challenges, particularly those associated with dependence on funding sources, budget allocation, and inconsistencies in financial evaluation. Similar concerns are evident within pesantren, where transparent financial administration and sustainable management of educational funds represent important prerequisites for institutional continuity. These findings underscore the significance of responsible financial governance in supporting the long-term development of Islamic educational institutions (Harmini & Pelu, 2026; Yahya et al., 2025).

Institutional adaptability represents another fundamental dimension of sustainable governance. Pesantren are confronted with the challenge of accommodating bureaucratic demands without compromising their distinctive Islamic educational identities. Meanwhile, effective madrasah-based management requires institutional autonomy, supportive policy environments, leadership capacity development, and collaborative relationships with surrounding communities. These findings demonstrate that organizational adaptation should accommodate contemporary institutional requirements while preserving the fundamental characteristics of Islamic education (Asrori et al., 2025; Tauhid, 2025).

Digital transformation offers additional opportunities to enhance institutional governance. The utilization of information technology can facilitate organizational transparency, stakeholder participation, data-driven decision-making, and public accountability. However, digital transformation extends beyond the adoption of technological platforms. Its implementation requires adequate institutional readiness, competent human resources, appropriate technological infrastructure, effective data protection mechanisms, and clearly established procedures governing information management and utilization (Hilman & Samad, 2025).

Recent investigations into pesantren financial governance further emphasize the importance of integrating religious commitments with professional organizational management. Spiritual values, formal accounting procedures, and institutional capacity constitute complementary elements that can support sustainable financial administration and organizational continuity. The integration of these elements enables Islamic educational institutions to accommodate contemporary managerial requirements without diminishing the ethical foundations underlying their institutional practices (Harjawati, 2026; Rahayu & Loku, 2026; Rosmala et al., 2026).

Accordingly, sustainable governance within Islamic educational institutions necessitates an integrative approach that connects financial, ethical, participatory, and technological dimensions. Financial accountability contributes to the sustainable management of institutional resources, ethical leadership reinforces organizational legitimacy, stakeholder participation enhances institutional responsiveness, and digital information systems facilitate administrative effectiveness. The interaction among these dimensions provides an institutional foundation for maintaining educational missions, preserving religious identity, and supporting long-term organizational sustainability.

7. Institutional Challenges in Implementing Governance

Despite providing a conceptual foundation for institutional development, the implementation of governance principles in Islamic educational institutions continues to encounter several organizational challenges. The first challenge concerns the concentration of institutional authority among a limited number of individuals. Although centralized authority can maintain leadership consistency and strategic direction, excessive dependence on individual leadership may constrain the delegation of responsibilities, organizational learning, and leadership succession. The prominent role of the kiai in establishing financial accountability within pesantren illustrates the significance of religious leadership while simultaneously demonstrating the necessity of adequate organizational support mechanisms (Rohman et al., 2025).

The second challenge relates to institutional capacity in financial management. Although Islamic educational institutions may acknowledge the importance of accountability, its practical implementation can be constrained by insufficiently trained personnel, inadequate standardized procedures, limited financial information systems, and inconsistent reporting practices. Existing studies identify several persistent obstacles to financial governance, particularly inconsistencies in financial reporting, limited integration of digital technologies, and deficiencies in institutional accounting procedures. These conditions demonstrate the importance of developing organizational capacity to translate accountability commitments into effective administrative practices (Abdullah et al., 2026; Nisa & Pratiwi, 2026; Tarmiati & Febriani, 2024).

The third challenge arises from the relationship between established religious traditions and contemporary organizational management requirements. Islamic educational institutions, particularly pesantren, must respond to external bureaucratic demands while maintaining their distinctive institutional identities. The process of institutional modernization therefore requires careful consideration of religious traditions, organizational history, and established institutional values. Governance transformation should accommodate contemporary administrative requirements without undermining the fundamental characteristics of Islamic educational institutions (Asrori et al., 2025).

The fourth challenge concerns limitations in stakeholder participation resulting from insufficiently defined decision-making procedures. Consultative practices conducted merely as symbolic institutional activities may provide limited opportunities for stakeholders to influence substantive organizational decisions. Accordingly, Islamic educational institutions need to establish participatory mechanisms that clearly define stakeholder eligibility, matters subject to collective deliberation, procedures for considering recommendations, and mechanisms for communicating institutional decisions. The fifth challenge involves institutional readiness for digital transformation. The implementation of digital governance may be constrained by inadequate technological infrastructure, limited financial resources, and insufficient human resource competence. Introducing technological systems without appropriate organizational preparation may increase administrative workloads rather than enhance governance effectiveness. Consequently, digital transformation requires institutional preparedness consistent with organizational needs and available resources.

Collectively, these challenges demonstrate that governance reform within Islamic educational institutions necessitates a context-sensitive approach. Differences in institutional history, organizational scale, legal status, financial capacity, and surrounding social environments influence the applicability and effectiveness of governance mechanisms. Institutional governance arrangements

should therefore be developed in accordance with the distinctive characteristics and organizational capacities of each educational institution rather than through the uniform application of administrative models.

CONCLUSION

This study examines governance in Islamic educational institutions through five interconnected dimensions: Islamic ethical foundations, institutional leadership and authority, accountability and transparency, stakeholder participation and collaboration, and institutional sustainability and transformation. The reviewed literature indicates that governance in Islamic education cannot be understood solely through administrative efficiency or formal institutional compliance. It is also shaped by religious values, institutional traditions, leadership legitimacy, and social responsibilities. The concept of double accountability identified in research on pesantren demonstrates that institutional responsibility includes both spiritual and social dimensions. Leadership is another central element of governance. In pesantren, the authority of the kiai plays an important role in maintaining institutional identity and organizational direction. However, institutional sustainability requires this authority to be supported by professional management, clear delegation, human resource development, and responsible decision-making procedures.

Accountability and transparency are essential for strengthening institutional trust. Financial reporting, internal supervision, and institutional evaluation should be developed alongside ethical principles such as amanah and 'adl. Similarly, stakeholder participation should be strengthened through consultation and collaborative arrangements that respect institutional authority while providing meaningful opportunities for community involvement. The study proposes an integrative perspective of Islamic Educational Governance in which Islamic ethical principles function as the normative foundation of institutional management, while contemporary governance mechanisms support their practical implementation. The integration of these dimensions can provide a basis for strengthening institutional accountability, organizational legitimacy, and long-term sustainability.

This review also has methodological limitations that should be made explicit. The current manuscript file does not preserve database exports, screening logs, exact PRISMA counts, or completed study-level appraisal records. These items must be recovered and reported before the review can be regarded as fully reproducible. In addition, the evidence base is weighted toward pesantren, limiting the strength of cross-institutional generalization.

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