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Endowed or Owned? Theorizing Ownership Status as a Governance Antecedent in the Management of Indonesian *pesantren*

Ali Muhlisin[1*], Zulkiple Abd Ghani[2], Muhamad Towil Akhirudin[3]

[1,2]Universiti Sains Islam Malaysia, Malaysia
[3]Universitas Darunnajah, Jakarta, Indonesia

Email Corresponding : ali.muhlisin@usim.edu.my

Abstract

Ownership of the institutional asset base is among the most consequential yet least theorized features of Indonesian *pesantren*. This article asks how ownership status conditions governance arrangements and core management practices. It applies a structured conceptual review with thematic synthesis, informed by PRISMA 2020 reporting logic, to 62 scholarly and documentary sources published between 2010 and 2025 and retrieved from Scopus, Web of Science, Google Scholar, Indonesian indexing portals, and institutional grey literature. Coding proceeded through inductive theme identification, analytic clustering, and framework construction across two iterative passes. The synthesis produced six themes and four mechanism families that position ownership status as a foundational governance condition rather than a legal formality. The resulting framework links three ownership configurations, *waqf khayri*, *waqf ahli* or family-stewardship arrangements, and non-*waqf* control, to authority structure, accountability direction, stakeholder oversight, and rule formalization, and through these to decision-making, asset and financial management, leadership succession, and strategic planning. Five contextual moderators are specified, among which *digital capability* sharply lowers the transaction cost of formal accountability. Seven testable propositions and an operationalization agenda are advanced for comparative and multiple-case research. The framework offers *pesantren* leaders, *nazhir* bodies, and policy stakeholders a differentiated basis for governance reform.

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INTRODUCTION

Indonesian pesantren occupy a position within the national education system that few other institutional forms can match in either scale or longevity. Ministry of Religious Affairs data for the odd semester of the 2023/2024 academic year recorded 39,551 registered *pesantren* serving approximately 4.9 million *santri*, and the registered count rose further to 42,433 institutions in the 2024/2025 academic year (Kementerian Agama RI, 2024c; Ishom, 2025). Within that population the Ministry and the *Indonesian Waqf* Board jointly report that roughly 18,018 *pesantren* operate on *waqf* assets and serve more than 1.6 million *santri* (Kementerian Agama RI, 2024b). A population of this magnitude makes *pesantren* a governance-critical category rather than a residual one within Indonesian educational policy. Weaknesses in how these institutions are governed therefore carry consequences for a substantial share of Indonesian *Muslim youth*.

Organizational forms within this population have diversified considerably over the past two decades. *Pesantren* today range from small family-led learning communities to complex foundations that employ professional staff, operate business units, and maintain formal administrative systems (Isbah, 2020; Andari et al., 2024). Many now manage substantial physical assets and interact directly with state funding schemes and regulatory frameworks, particularly following the enactment of Law No. Eighteen of 2019 on *Pesantren* and Law No. Forty-one of 2004 on *Waqf* (Government of Indonesia, 2004, 2019). Such developments have intensified scholarly and policy attention to governance quality, including transparency of reporting, clarity of decision rights, and orderly leadership succession (Zuhri & Hidayat, 2022; Jalil et al., 2023; Malisi et al., 2024). One organizational feature nevertheless tends to remain implicit rather than analytically foregrounded, namely the ownership status of the assets on which a *pesantren* stands.

In practice, a *pesantren* may be established and controlled by private founders or by a foundation that holds title in the ordinary civil sense, or it may be constituted upon *waqf*, meaning endowed property dedicated to a religious and educational purpose and administered under stewardship norms by a *nazhir* or a *waqf*-based foundation (Mohsin, 2013; Ismail & Possumah, 2019). A further distinction operates inside the category of *waqf* itself. *Waqf khayri* dedicates the endowed asset to broad public benefit, whereas *waqf ahli*, also termed *waqf dhurri*, designates family members and their descendants as primary beneficiaries, with public purpose typically taking effect only after the designated family line ends (Çizakça, 2000; Pirmani et al., 2024). Indonesian *pesantren* have historically emerged from hybrid arrangements in which a *kiai* founded the institution, the founding family stewarded its assets in practice, and formalization as *waqf khayri* under a foundation-based *nazhir* structure followed only later (Fauzia, 2017; Huda, 2015).

This distinction is not merely legalistic in character. Ownership status affects who holds residual control rights over the asset base, how managerial authority is legitimized before internal and external audiences, which accountability mechanisms stakeholders are entitled to expect, and how assets may be used, transferred, or leveraged for institutional development. Where the asset base is *waqf*, managerial discretion is bounded by the endowed purpose and by the governance expectations attached to the *amanah* character of the endowment (Hassan & Abdullah, 2018; Kamaruddin & Hanefah, 2021). Where the asset base is not *waqf*, control may concentrate in founders or family networks, which can accelerate decision-making while simultaneously creating exposure to thin oversight and contested succession (Zuhri & Hidayat, 2022; Ta'rifin & Halid, 2021).

Despite a growing body of work on *pesantren* governance, leadership, financing, and modernization, the relevant literature remains fragmented across two conversations that rarely intersect. Research on *waqf governance* concentrates on the legal and economic dimensions of endowment administration, on *nazhir* capacity, and on the productive development of endowed assets (Sukmana, 2020; Kashi et al., 2025; Salsabila et al., 2024). Research on *pesantren* management, by contrast, emphasises charismatic leadership, organizational culture, curriculum reform, and educational outcomes (Ikhwan et al., 2023; Sofi et al., 2025; Mustofa et al., 2023). A further strand narrows the focus still more tightly to actor-level routines, examining how students themselves allocate study time against competing obligations (Kamilah & Zh, 2022). Neither conversation systematically models ownership as a governance condition that structures what management can and cannot do.

The consequence is an absence of any integrative conceptual map explaining how *waqf* and non-*waqf ownership* may generate different governance mechanisms and different managerial patterns across the domains that matter most for institutional survival. The practical stakes of this omission are considerable. Policy instruments such as the *Pesantren* Endowment Fund, the *Kemandirian Pesantren* program, and Cash *Waqf* Linked Sukuk are being designed and evaluated without a differentiated account of the institutions they target (Kementerian Agama RI, 2024a; Laila et al., 2025). Prescriptions that assume a single institutional type risk imposing reporting burdens that *waqf*-based institutions already carry while leaving non-*waqf* institutions without any comparable accountability floor.

This article addresses that gap by developing a conceptual framework that links ownership status to governance mechanisms and, through them, to *pesantren* management domains and institutional outcomes. Three research questions organize the enquiry. The first asks how ownership status, understood as *waqf khayri*, *waqf ahli*, or non-*waqf*, conditions governance mechanisms in *Indonesian pesantren*. The second asks through which mechanisms ownership status translates into differential patterns of asset management, accountability, leadership succession, and strategic planning. The third asks under which contextual conditions, including organizational size, *regulatory exposure*, *donor dependence*, socio-religious networks, and *digital capability*, the ownership and governance linkages are amplified or attenuated.

The remainder of the article proceeds in four movements. The method section describes the structured review design, the search and screening procedure, and the thematic synthesis protocol through which the corpus was analyzed. The results section reports the corpus profile, the six inductive themes generated from the synthesis, the four mechanism families into which those themes cluster, and the expected governance signatures associated with each ownership configuration. The discussion section presents the integrative framework, specifies its constructs and moderators, advances seven testable propositions with an accompanying operationalization agenda, and draws out theoretical, practical, and policy implications alongside the limitations of the design. The conclusion summarizes the contribution and identifies the comparative research that would validate or refine the propositions.

RESEARCH METHOD

This study employed a structured conceptual review with thematic synthesis, a design suited to research questions that seek explanatory constructs and mechanisms rather than pooled effect estimates (Braun & Clarke, 2021; Snyder, 2019). Conceptual reviews are interpretive by design, which places a corresponding obligation on the reviewer to make the analytic trail visible. Reporting was therefore informed by the PRISMA 2020 statement, whose transparency requirements for searching, screening, and selection were adapted to a conceptual rather than an effect-synthesis purpose (Page et al., 2021). Reliability in this design rests on the reproducibility of the search protocol and the auditability of the coding record, while validity rests on the fit between the constructs generated and the source material from which they were abstracted. The authors work within Islamic educational management and *waqf* studies, a position that grants familiarity with the *Indonesian institutional* field while also carrying the risk of confirmatory reading, and reflexive memoing was used throughout to hold that risk in view.

Sources were identified through targeted searching of three international scholarly databases, namely Scopus, Web of Science, and Google Scholar. These were complemented by the Indonesian indexing portals Sinta, Garuda, and Moraref in order to capture locally published scholarship on *pesantren* and *Indonesian waqf* that does not reliably appear in international indexes. Gray literature from the *Indonesian Waqf* Board, the Ministry of Religious Affairs, and the proceedings of the Indonesia Sharia Economic Festival was consulted for contextual statistics and regulatory detail. Search strings combined three concept clusters using Boolean operators, in which a cluster covering *pesantren* and *Islamic boarding* schools was intersected with a cluster covering governance, management, accountability, leadership, succession, and finance, and with a further cluster covering *waqf*, *nazhir*, endowment, *amanah*, ownership, and stewardship. Table 1 records the principal strings applied in each database together with the field restrictions and filters used.

Table 1. Search strings and filters applied across databases and portals

Database or portal	Principal search string	Field and filters
Scopus	("pesantren" OR "Islamic boarding school") AND ("governance" OR "management" OR "accountability") AND ("waqf" OR "nazhir" OR "endowment")	Title, abstract and keyword; English and Indonesian; 2010–2025; article, review and conference paper
Web of Science	"pesantren" AND ("waqf" OR "governance" OR "leadership succession")	Topic search; 2010–2025; SSCI and ESCI collections
Google Scholar	"*pesantren*" + "waqf" + ("governance" OR "management" OR "accountability"); allintitle: pesantren *nazhir*	Full text; 2010–2025; screened by relevance ranking

Database or portal	Principal search string	Field and filters
Sinta, Garuda and Moraref	"pesantren" AND "wakaf" AND ("tata kelola" OR "akuntabilitas" OR "manajemen" OR "kepemimpinan")	Indonesian-language indexed journals; Sinta tiers 1–4; 2015–2025
Grey literature	Institutional reports and statistical releases on *pesantren* and *waqf*	Badan Wakaf Indonesia, Kementerian Agama and ISEF proceedings; 2020–2025

The review window was set at 2010–2025, a bracket chosen because it covers the period in which *waqf* registration and governance reform accelerated following Law No. Forty-one of 2004 and its implementing regulation. Earlier works were retained where they established the foundational constructs on which the analysis depends, which is why the stewardship formulation of Davis, Schoorman, and Donaldson (1997), the agency formulation of Jensen and Meckling (1976), and the institutional formulation of Meyer and Rowan (1977) appear in the corpus despite falling outside the window. Retention of such works was decided case by case against a single test, namely whether the source supplied a construct that no later work restated with equivalent precision. Inclusion criteria covered three categories of source. The first comprised studies addressing the governance or management of *pesantren* or of comparable Islamic educational institutions. The second comprised studies on *waqf governance* and accountability bearing on educational endowment. The third comprised conceptual or empirical works illuminating ownership, control, stewardship, and institutional accountability in nonprofit or faith-based organizations more generally. Exclusion criteria removed non-scholarly opinion pieces, sources without discernible methodological grounding, duplicate records, and items with no conceptual linkage to the ownership, governance, and management chain under investigation.

Database and portal queries returned 487 records in total. Removal of 93 duplicates left 394 records for title and abstract screening, at which stage 246 records were excluded as irrelevant, non-scholarly, or off-topic. The remaining 148 full texts were assessed for eligibility, and 86 were excluded on the grounds of absent governance or ownership constructs, insufficient methodological grounding, or duplication of findings already represented in the corpus. A final corpus of 62 sources was retained for synthesis, comprising 47 peer-reviewed articles, 8 books or book chapters, 5 conceptual or review papers, and 2 grey-literature items. Figure 1 presents the selection flow in full.

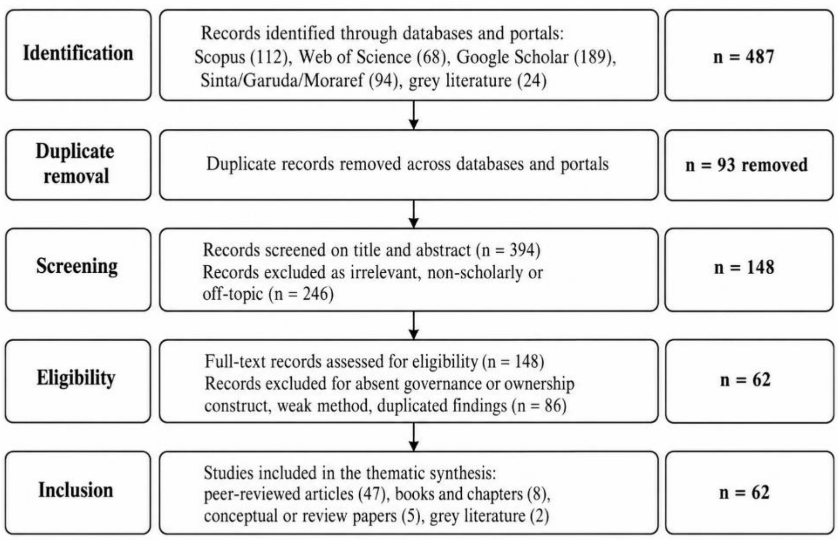

Figure 1. PRISMA-style flow diagram of source identification, screening and inclusion

Empirical records that survived screening were appraised using a light-touch adaptation of the Joanna Briggs Institute critical appraisal checklists for text and expert opinion and for qualitative research. *Appraisal attended* to three dimensions, namely the clarity with which methods were reported, the internal coherence of the argument advanced, and the contextual fit of the case or setting to the *Indonesian pesantren* field. Appraisal outcomes were used to weight the interpretive confidence attached to a source rather than to exclude sources outright, since several conceptually valuable contributions in the Indonesian literature report method sparsely while offering precise institutional description.

Synthesis followed the three-step procedure established by Thomas and Harden (2008). Key constructs and recurring themes were first coded inductively across the 62 sources, generating codes covering authority structure, accountability practice, asset governance, leadership succession, and *nazhir* capacity among others. Themes were then clustered analytically in order to identify the mechanisms through which ownership status might condition governance arrangements, a step that produced the four mechanism families reported below. Those mechanisms were finally integrated into a conceptual framework specifying relationships between constructs and identifying the contextual conditions under which the relationships would be expected to strengthen or weaken. Coding memos and theme definitions were reviewed reflexively against source texts across two iterative passes in order to mitigate single-coder bias, and disagreements arising between passes were resolved by returning to the source text rather than to the coding frame.

Two boundaries of the design should be stated plainly at the outset. This article remains a conceptual review and therefore reports no original empirical findings, since its purpose is to theorize relationships that subsequent fieldwork can test. The framework it produces is intended to be empirically tractable, and it is written with comparative and multiple-case qualitative designs in view, including paired case selection and configurational analysis. Claims made in the results and discussion sections are accordingly claims about constructs and expected relationships rather than claims about measured associations in any particular *pesantren* population.

RESULT AND DISCUSSION

Results

Synthesis of the 62 retained sources produced six interrelated themes. Table 2 summarizes each theme with illustrative sources and the principal finding abstracted from them, and the narrative that follows elaborates the analytic content of each.

Table 2. Thematic synthesis of the reviewed corpus (n = 62)

Theme	Illustrative sources	Principal finding
T1. Authority and organisational form	Isbah (2020); Dakir et al. (2020); Ikhwan et al. (2023); Zubaedi (2020); Andari et al. (2024)	*Kiai* leadership centralizes authority; organizational form ranges from informal to foundation-based. cultural legitimacy interacts with formal structure rather than being displaced by it
T2. Governance, accountability and transparency	Zuhri & Hidayat (2022); Handayani et al. (2022); Murdayanti & Puruwita (2017); Josianto et al. (2024)	Accountability operates relationally rather than procedurally. formal reporting remains weak in many institutions; community trust and regulatory demand pull in different directions
T3. Asset and financial management	Nurdin (2022); Murdayanti & Puruwita (2017); Dhihan Arwin et al. (2024); Fauzi et al. (2022)	*Adequate accounting* systems are present in only a minority of institutions; *waqf* asset certification is uneven; adoption of the *waqf* accounting standard remains limited
T4. Leadership succession and sustainability	Ikhwan et al. (2023); Solihuddin (2024); Anshori & Pohl (2022); Ta'rifin & Halid (2021)	Hereditary succession predominates; written succession policy is rare; ownership status conditions the pathway through which successors are selected and legitimized

Theme	Illustrative sources	Principal finding
T5. *Waqf governance* in educational settings	Hassan & Abdullah (2018); Ismail & Possumah (2019); Kamaruddin & Hanefah (2021); Sukmana (2020); Zakaria & Abdul-Talib (2020)	Trustee capacity is the binding constraint; productive *waqf* remains underutilized; regulatory fragmentation persists across supervising bodies
T6. Ownership status as an under-theorised factor	Huda (2015); Fauzia (2017); Pirmani et al. (2024); Qurrata et al. (2025)	Property control, foundation form, and *waqf* designation shape governance implicitly, yet are rarely modeled as a central explanatory construct

Authority and organisational form

Studies in the corpus consistently describe *pesantren* as institutions in which educational, religious, and social functions are interwoven rather than separable (Isbah, 2020; Zubaedi, 2020). Authority is anchored in kyai leadership and in the moral legitimacy that such leadership carries within its community, a configuration that enables cohesive institutional direction while also concentrating decision rights in a single office (Dakir et al., 2020; Ikhwan et al., 2023). Alongside this formal architecture runs a dense layer of internal norms that regulates conduct without appearing in any bylaw, as case evidence on the ambivalent standing of self-assertion among *santri* illustrates (Pangestu et al., 2025). Organizational structure varies widely across the population, with some institutions relying on informal administrative practice and others developing foundations staffed by professional managers (Jalil et al., 2023; Andari et al., 2024). Institutional analysis further indicates that coercive, mimetic, and normative pressures push such institutions toward the adoption of formal governance templates, frequently with uneven depth of actual implementation (DiMaggio & Powell, 1983; Scott, 2014). This variation carries an analytic implication that the literature notes without pursuing, namely that governance mechanisms cannot be assumed uniform across *pesantren* and that ownership status may interact with cultural authority in shaping the resulting control system.

Governance, accountability and transparency

Work on *pesantren* governance concentrates on accountability practice, on the transparency of financial reporting, and on the negotiation between traditional authority and modern administrative standards (Zuhri & Hidayat, 2022; Handayani et al., 2022). Murdayanti and Puruwita (2017) find that financial management in *pesantren* frequently privileges relational trust between leaders and stakeholders over formal transparency mechanisms. Josianto et al. (2024) report a convergent pattern in which financial governance operates through centralized leadership authority with limited documentation. Several studies register the tension between community-based trust and rising demand for formal accountability, a tension that sharpens where institutions receive public funds, administer donor contributions, or operate economic enterprises (Fitriyah et al., 2021). Accountability in this field runs in two directions, upward toward boards, regulators, and donors, and downward toward students, parents, and the surrounding community. *Downward accountability* is frequently discharged through outreach programs that place *santri* in direct service to surrounding villages rather than through published reports (Ummah et al., 2025). Where governance remains highly personalized, accountability is discharged relationally rather than procedurally, which leaves the institution exposed when leadership changes or when a dispute arises that the personal relationship cannot absorb.

Asset and financial management

Management of land, buildings, and income-generating enterprises sits close to the centre of *pesantren* sustainability (Maya Silvana & Lubis, 2021; Kementerian Agama RI, 2024a). Nurdin (2022) reports that *adequate accounting* systems are present in only about two-fifths of *Indonesian pesantren*, an estimate that points to substantial documentation and control gaps across the population. *Weak documentation* and thin auditing capacity expose institutions to mismanagement risk, whereas strong financial governance supports donor confidence and widens strategic room for maneuver (Murdayanti & Puruwita, 2017). *Waqf*-based assets introduce a further layer of requirement, including certification through the procedures of the *Indonesian Waqf* Board, compliance with the implementing regulation of 2006 (Government of Indonesia, 2006), and financial reporting aligned to the *waqf* accounting standard, whose adoption across *waqf* institutions remains uneven (Dhihan Arwin et al., 2024). Case evidence from established endowment-holding institutions suggests that good governance principles can be operationalized where administrative capacity is deliberately built rather than assumed (Bakhri, 2025). Empowerment of *waqf* land is itself constrained by overlapping administrative and capacity barriers rather than by any single bottleneck (Fauzi et al., 2022). These layered requirements make asset governance the arena in which ownership status is most likely to produce observable divergence.

Leadership succession and sustainability

Succession recurs across the corpus as a governance problem that institutions recognize but rarely codify (Solihuddin, 2024; Ikhwan et al., 2023). Many *pesantren* depend on a charismatic leader whose departure can trigger organizational fragmentation, conflict among heirs or stakeholders, or a shift in educational orientation (Anshori & Pohl, 2022; Ta'rifin & Halid, 2021). Formal succession planning and durable governance structures can mitigate these risks, yet their prevalence across the population remains low. Ownership status appears to condition the pathway through which succession is accomplished. In non-*waqf* settings, founder-centric control tends to produce hereditary succession norms that resemble family stewardship in substance even where the institution is formally constituted as a private foundation. In *waqf khayri* settings, trustee-based arrangements open the possibility of broader selection, although informal norms may continue to govern the actual choice (Huda, 2015; Fauzia, 2017).

***Waqf governance* in educational settings**

Waqf governance scholarship converges on trustee capacity, accountability, regulatory oversight, and the productive development of endowed assets (Hassan & Abdullah, 2018; Sukmana, 2020; Kamaruddin & Hanefah, 2021). Studies of educational *waqf* identify both opportunity and constraint. On the opportunity side sit a stable asset base, durable community trust, and the *sadaqah jariyah* logic that sustains giving across generations. On the constraint side sit rigidity in asset use, governance complexity, and documentation burden (Ismail & Possumah, 2019; Zakaria & Abdul-Talib, 2020). The financing of endowment development has long been recognized as the practical hinge on which productive use turns, since an endowed asset without a development pathway remains a liability rather than a resource (Kahf, 1998). In Indonesia, the field is shaped by national regulation and by a set of institutional actors comprising the *Indonesian Waqf* Board, the Ministry of Religious Affairs, and *nazhir* bodies of varying professional capacity. Recent work on accountability mechanisms in *waqf* institutions confirms that formal reporting requirements outrun the administrative capability of many *nazhir* (Salsabila et al., 2024). *Waqf ownership* consequently generates more formalized governance expectations, yet the realization of those expectations depends on trustee professionalism, *digital capability*, and organisational capacity rather than on the endowment status alone.

Ownership status as an under-theorised factor

Across all preceding themes, sources note that property control, foundation arrangement, or endowment status affects organizational decisions (Huda, 2015; Fauzia, 2017; Pirmani et al., 2024). Few articulate ownership status as a central construct that conditions governance mechanisms and management domains in any systematic way. Where the distinction does appear, its treatment is typically legal and descriptive rather than analytical and causal, so that ownership functions as background information about a case rather than as a variable that explains variation across cases. Institutional analysis of *waqf* from an Islamic economics perspective supplies part of the missing apparatus by treating endowment as a structure of rules that allocates decision rights and shapes incentives (Qurrata et al., 2025). This conceptual gap motivates the integrative model developed in the discussion.

From themes to mechanism families

The second analytic pass clustered the six themes into four mechanism families, each specifying a distinct route through which ownership status could plausibly influence management practice. The first family concerns the legitimation of authority and the allocation of decision rights, drawing principally on the authority theme and on the under-theorisation theme. The second concerns the direction of accountability and the degree to which it is formalized, drawing on the accountability theme together with elements of the *waqf governance* theme. The third concerns constraint on asset use and the consequent narrowing or widening of the strategic option space, drawing on the asset management theme and again on *waqf governance*. The fourth concerns the reproduction of leadership and the maintenance of institutional continuity across generational transitions. Figure 2 displays the derivation, in which arrows denote analytic abstraction rather than measured association.

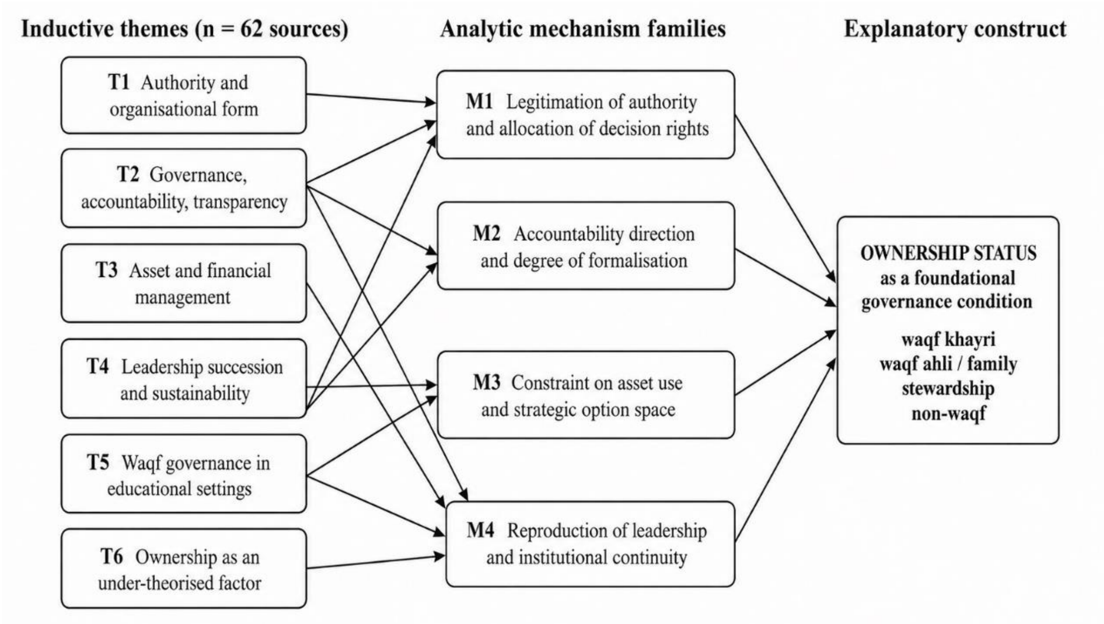

Figure 2. Thematic map linking six inductive themes to four mechanism families and the ownership construct

Expected governance signatures across ownership configurations

Reading the four mechanism families against the three ownership configurations produces a set of expected governance signatures. These signatures are analytic expectations derived from the synthesised literature rather than distributions observed in any sampled population, and they are offered as the comparative benchmark against which subsequent fieldwork can be assessed. Table 3 sets out the signatures across six dimensions of governance and risk.

Table 3. Expected governance signatures associated with each ownership configuration

Dimension	*Waqf khayri*	*Waqf ahli* or family stewardship	Non-*waqf* foundation or private
Primary beneficiary	General public and the wider *umat*	Family and descendants first, with public benefit secondary	Determined by the constitutive bylaws of the foundation
Dominant governance logic	Stewardship centred on *amanah*	Hybrid of stewardship and family agency	Agency logic based on retained control
Accountability direction	Upward to *nazhir* and the *Waqf* Board; downward to the *umat*	Primarily internal to the family and discharged relationally	Upward to the foundation board; downward to students and parents.

Dimension	*Waqf khayri*	*Waqf ahli* or family stewardship	Non-*waqf* foundation or private
Succession pathway	Trustee-based selection with scope for wider candidacy	Hereditary and family-led with informal legitimation	Defined by bylaws, which may still encode hereditary preference
Asset flexibility	Highly constrained, with substitution permitted only under restrictive conditions	Constrained by endowment rules together with family norms	Flexible within the limits of the foundation charter
Characteristic risk	Asset underutilisation and compliance burden	Family conflict and disputed succession	Erosion of accountability and drift from the founding mission

Discussion

The framework presented in Figure 3 answers the first research question by positioning ownership status as a foundational governance condition rather than as a legal attribute of the institution. *Ownership occupies* the antecedent position in the model, conditioning a set of governance arrangements that in turn shape four management domains and, through them, institutional outcomes. Contextual moderators operate across every linkage in the chain in recognition of the heterogeneity of the *pesantren* environment. The model is probabilistic rather than deterministic in its logic, which is the single most important qualification attached to it. Ownership creates an opportunity structure within which governance is designed and enacted; it does not mechanically produce governance quality of any particular grade.

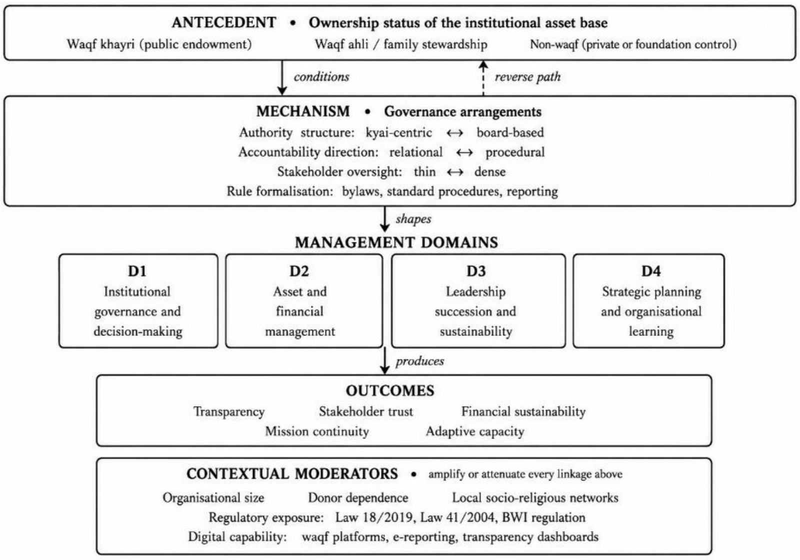

Figure 3. Integrative conceptual framework linking ownership status, governance mechanisms, management domains and outcomes

From ownership to governance mechanisms

The framework proposes that *waqf khayri* ownership tends to encourage a stewardship-oriented governance logic of the kind formalized by Davis et al. (1997) and extended to endowment institutions by Qurrata et al. (2025). Because assets are dedicated to a specified public purpose and are inalienable except under restrictive substitution conditions, leaders face heightened expectations to demonstrate compliance, to protect the integrity of the endowed asset, and to report transparently to *nazhir* bodies, the *Waqf* Board, donors, and the surrounding community. *Waqf ahli* and family-stewardship arrangements sit in an intermediate position within the model. The stewardship mandate is present in such arrangements but is principally family-directed, which can sustain mission continuity through hereditary commitment while simultaneously narrowing the scope of accountability. Non-*waqf ownership* enables more discretionary control by founders or family networks, which generates agility and capacity for innovation alongside governance vulnerability where oversight is thin or succession is contested.

Agency and stewardship logics do not map cleanly onto ownership types, and the framework is careful not to assert that they do. The *nazhir* occupies a fiduciary mandate that is normatively steward-like, yet empirical studies repeatedly document opportunism, *weak documentation*, and asset underutilization in practice (Hassan & Abdullah, 2018; Kamaruddin & Hanefah, 2021; Ihsan & Ibrahim, 2011). The *nazhir* is therefore a steward in theory who may operate under conditions that either enable stewardship, through strong identification, clarity of mission, and low external interference, or invite agency problems, through weak monitoring, role conflict, and limited accountability infrastructure. Non-*waqf pesantren* span both logics in an equivalent way. Founder-centric control can produce authentic stewardship where the founder identifies strongly with the institutional mission, and it can slide into agency drift at succession when the interests of heirs diverge from those of the institution. Integration of the two theoretical lenses, as argued for nonprofit organizations generally by Van Puyvelde et al. (2012), is therefore a requirement of the model rather than an optional refinement.

The reverse path recorded in Figure 3 deserves emphasis because it bears directly on research design. Governance capacity may shape the decision to formalize assets as *waqf* rather than following from it. *Pesantren* leaders with stronger managerial capability may be more willing to commit to *waqf* registration and the reporting obligations attached to it, whereas those with weaker capacity may resist formalization precisely because it would expose administrative gaps. Empirical designs should accordingly treat ownership as potentially endogenous and should establish governance capacity at baseline before attributing observed differences to ownership status.

From governance mechanisms to management domains

Governance mechanisms influence the first management domain by determining how decisions are made and legitimized, and specifically whether strategic choices emerge from deliberative board-based and *shura*-informed processes or from personalized leader-centric ones. They shape the second domain through internal controls, documentation practice, and auditing routine, including adherence to the *waqf* accounting standard where the institution holds endowed assets. They determine the third domain by fixing whether leadership succession is codified through bylaws and institutional roles or negotiated informally through kinship and charisma, a difference that becomes consequential precisely at the moment when the institution is least able to absorb disruption. They affect the fourth domain by enabling or foreclosing routine evaluation, performance monitoring, and adaptive response to regulatory and market change, including participation in national programs such as *Kemandirian Pesantren* and Cash *Waqf* Linked Sukuk (Laila et al., 2025).

Ownership status filters the strategic option space before any planning process begins, which is the specific contribution that a strategic management lens makes to the framework (Mintzberg et al., 2020; Bolman & Deal, 2017). A *waqf*-based *pesantren* cannot divest core assets in order to fund expansion elsewhere, so its strategic repertoire is confined to development, leasing, and productive use within the endowed purpose. A non-*waqf pesantren* retains divestment as a live option and can therefore pursue reconfiguration strategies that are simply unavailable to its endowed counterpart. Comparative studies that evaluate strategic performance without accounting for this asymmetry will misattribute to managerial quality what is in fact an artifact of the constraint structure.

Contextual moderators

Five moderators are specified in the framework. Organizational size increases the need for formal governance systems and professional management, since larger institutions face coordination costs that push them towards formalization regardless of ownership status. *Regulatory* *exposure*, understood as engagement with public funding, accreditation processes, or endowment certification, intensifies accountability requirements. *Donor dependence* pressures institutions to adopt transparency and reporting practices matched to funder expectations. Local socio-religious networks strengthen legitimacy while potentially entrenching informal authority structures, which slows formalisation even where regulatory pressure is present.

Digital capability warrants separate treatment because its salience has grown markedly during the 2020s and because it operates differently from the other four moderators. Adoption of digital *waqf* platforms, electronic reporting systems, transparency dashboards, and financial technology tools for *nazhir* reporting lowers the transaction cost of formal accountability rather than raising the incentive to bear it (Sukmana, 2020; Kashi et al., 2025; Mustofa et al., 2023). Where the cost of compliance falls, the historic trade-off between the rigidity of *waqf governance* and the agility of non-*waqf* control loses much of its force. The qualification is that *digital capability* presupposes infrastructure and administrative literacy that many Islamic educational institutions have yet to build, so uneven readiness may widen rather than narrow the governance gap between institutions (Idham et al., 2026). Evaluations of artificial-intelligence-enabled educational products in low-resource systems score consistently poorly on the data governance and equity dimensions that any accountability claim would rest upon (Haditia et al., 2026), and building the underlying capability appears to demand deliberate institutional investment in platforms and staff competence rather than procurement alone (Sinaga et al., 2026). *Digital capability* therefore does not merely amplify or attenuate the ownership linkage in the manner of the other moderators; it alters the terms on which the linkage operates.

Propositions for empirical testing

Seven propositions follow from the framework and are stated in a form suitable for comparative and multiple-case qualitative designs. Table 4 presents each proposition together with the construct it targets and the indicators through which it might be operationalized.

Table 4. Propositions, target constructs and suggested operational indicators

No	Proposition	Suggested operational indicators
P1	*Waqf khayri pesantren* are more likely than non-*waqf pesantren* to institutionalize formal accountability mechanisms, including documented reporting, stakeholder oversight and disclosure aligned to *Waqf* Board requirements, owing to the stewardship expectations attached to endowed assets.	Existence and frequency of written financial reports; presence of a trustee body; disclosure channels open to non-family stakeholders
P2	Non-*waqf pesantren* and *waqf ahli* or family-stewardship *pesantren* are more likely to exhibit concentrated decision authority within founder or family networks, which shapes strategic choice and may reduce procedural transparency.	Composition of the decision-making body; proportion of strategic decisions recorded in minutes; kinship density of senior roles
P3	Governance mechanisms mediate the relationship between ownership status and the quality of asset and financial management, such that stronger internal controls, standard-aligned documentation, and auditing practices predict higher transparency and donor trust across all ownership types.	Asset register completeness; audit frequency and independence; adherence to the *waqf* accounting standard; donor retention
P4	Clarity of succession arrangements positively influences institutional sustainability, and the dominant succession pathway differs systematically between *waqf khayri* contexts and non-*waqf* or family-stewardship contexts.	Existence of written succession policy; selection procedure documentation; time to appointment following a vacancy
P5	Strategic management routines strengthen the effect of governance mechanisms on adaptive capacity and mission continuity, and the magnitude of this effect varies with ownership type because ownership constrains the available option space.	Planning cycle regularity; evaluation practice; recorded strategic options considered and rejected

No	Proposition	Suggested operational indicators
P6	Rigidity risks are ownership-specific, such that *waqf pesantren* face asset underutilization where *nazhir* capacity is weak and deliberative consultation is absent, while non-*waqf pesantren* face accountability erosion and succession conflict where formal structures are underdeveloped.	Ratio of productive to idle endowed assets; incidence of documented governance disputes; consultation practice
P7	*Digital capability* moderates every ownership and governance linkage, since adoption of digital endowment platforms, electronic reporting and transparency dashboards attenuates the trade-off between formalization and operational agility.	Presence of electronic reporting; digital *nazhir* dashboard use; integration with national *waqf* digital infrastructure

Future research may operationalize governance mechanisms through the presence of formal boards or trustee bodies, documented standard operating procedures, the frequency and openness of financial reporting, audit practice, and stakeholder participation in decisions. Asset management can be assessed through asset registers, certification status, and revenue diversification, succession through written policy and documented selection processes, and outcomes through perceived trust, financial stability, and the continuity of educational programming. Qualitative comparative analysis and cross-case thematic analysis offer promising routes to capturing causal configurations, and paired multiple-case designs that match *waqf khayri*, *waqf ahli*, and non-*waqf* institutions on size and region offer particularly strong analytic leverage.

The framework advances *pesantren* management scholarship by positioning ownership status as a foundational governance condition rather than as case background. It integrates institutional governance theory with agency and stewardship perspectives, with strategic management, and with the governance principles of *amanah*, *shura*, *maslahah*, and *hisbah*, thereby clarifying how legal and institutional constraint interacts with cultural authority in shaping management practice (Meyer & Rowan, 1977; Scott, 2014; Suchman, 1995; Kamla, 2015). It also brings the *pesantren* case into contact with the wider literature on collectively governed resources, in which governance quality is assessed through rule enforcement, monitoring, and the stewardship of a shared asset base rather than through formal structure alone (Ostrom, 1990). By specifying *digital capability* as a moderator, the framework also opens a conversation between *pesantren* and *waqf* scholarship and the wider debate about financial technology, electronic governance, and transparency infrastructure in the nonprofit sector. The contribution is a mechanism-based mid-range model that can be refined empirically, offered to a literature that has been dominated by descriptive single cases.

For *pesantren* leaders, the framework indicates that governance mechanisms should be aligned with ownership realities rather than borrowed wholesale from a generic template. *Waqf khayri pesantren* can strengthen sustainability by professionalizing *nazhir* functions, maintaining asset documentation aligned to the applicable accounting standard, and establishing transparent reporting routines supported by digital tools. *Waqf ahli* and family-stewardship *pesantren* benefit from articulating consultative decision mechanisms that balance family continuity against broader stakeholder voice. Non-*waqf pesantren* can reduce succession and accountability risk by formalizing boards, bylaws, and audit functions that place institutional checks alongside charismatic leadership. Across every configuration, regular planning cycles, performance monitoring, and investment in *digital capability* enhance adaptive capacity.

For policy stakeholders, the framework suggests that uniform governance prescriptions are unlikely to be effective across a population this heterogeneous. Indonesian policy instruments operate across several layers, including the *Pesantren* Law of 2019, the *Waqf* Law of 2004, the implementing regulation of 2006, *Waqf* Board regulation on the administration and development of endowed property (Badan Wakaf Indonesia, 2020), and programs such as the *Pesantren* Endowment Fund and Cash *Waqf* Linked Sukuk. Regulatory guidance and capacity building can be differentiated by ownership type, supporting certification and *nazhir* professionalization for *waqf khayri* institutions, strengthening governance standardization and accountability incentives for non-*waqf* institutions, and developing distinctive compliance pathways for family-stewardship arrangements that neither force them into a *khayri* template nor leave them unregulated. Policymakers may also promote interoperable digital reporting templates, integration with national digital endowment infrastructure, and audit support that improves transparency without eroding institutional autonomy.

CONCLUSION

This conceptual review theorized ownership status as a governance antecedent in *Indonesian pesantren*, yet its contribution is bounded by limitations that also mark the path forward. Because the design synthesizes existing literature rather than generating primary data, all seven propositions remain untested, and the framework stands as an analytic conjecture awaiting empirical confrontation. The corpus is unevenly distributed, since *waqf khayri* arrangements leave a richer documentary trail than family-stewardship arrangements that often operate informally, so the review may underrepresent precisely the configuration it seeks to distinguish. Single-coder synthesis, mitigated but not eliminated by reflexive iteration, leaves residual interpretive risk, while regional variation in *waqf* registration and administrative practice constrains generalization. Future research should therefore pursue paired multiple-case designs that match *waqf khayri*, *waqf ahli*, and non-*waqf* institutions on size and region, treat ownership as potentially endogenous, and establish governance capacity at baseline before attributing observed differences to ownership. Configurational and cross-case comparative analysis, extended over time to track maturing digital endowment infrastructure, would test whether the expected governance signatures hold in practice.

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