



Institutional Transformation Beyond Nomenclature: Policy Implementation, Governance, and Academic Integration in Islamic Higher Education

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ABSTRACT

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The conversion of Islamic institutes into universities has become a major pathway for expanding institutional mandates and public legitimacy in Indonesian Islamic higher education. However, limited attention has been given to how this transformation unfolds in newly established universities beyond Java, particularly regarding institutional autonomy and the integration of religious and general sciences. This study examines institutional transformation through the lens of institutional isomorphism, focusing on regulatory pressures, organizational development, and substantive change. A qualitative single-case study design was employed, using institutional regulations, statutes, strategic plans, and quality-assurance documents, complemented by semi-structured interviews with university leaders, lecturers, and administrative staff. The data were analysed thematically to identify patterns of institutional change. The findings indicate that status transitions were shaped by national regulations and accompanied by organizational expansion to four faculties, a postgraduate school, and 33 study programmes. Nevertheless, financial autonomy and the integration of religious and general sciences remain ongoing challenges. These findings suggest that formal status changes do not automatically produce substantive institutional transformation. Policymakers should align status conversion with phased autonomy and adequate resource allocation, while university leaders should embed knowledge integration in curricula, research priorities, and academic culture to improve educational quality.

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INTRODUCTION

Higher education transformation matters to society because universities influence social mobility, regional development, and access to professional knowledge. Institutions that expand beyond specialised teaching can offer broader academic opportunities and respond to changing labour-market demands. However, institutional expansion does not automatically improve educational quality or public trust. Research on academic drift indicates that institutions may progressively adopt the structures and ambitions of comprehensive universities, while institutional isomorphism helps explain why organisations respond to common regulatory and professional expectations (Kumar, 2023; Guil Gorostidi & Rubio-Arostegui, 2026; Putri et al., 2026). In Islamic higher education, transformation also involves preserving religious identity while accommodating scientific and professional disciplines (Fitriani, 2025; Kusumawati et al., 2026). Therefore, institutional conversion should be assessed not merely by changes in formal status but also by its consequences for educational quality, regional accessibility, and the continuity of Islamic scholarly traditions.

A central problem in higher education reform is the gap between formal institutional development and substantive organisational improvement. Governments may establish new institutional categories and quality standards, yet universities still require adequate funding, managerial capacity, academic personnel, and effective governance to fulfil their expanded responsibilities. Indonesian Islamic higher education faces an additional challenge: integrating religious and general sciences without weakening the distinctive intellectual foundations of Islamic scholarship. Khoir et al. (2025) highlight concerns about the narrowing space for Islamic knowledge, while Khairiah et al. (2025) examine the limitations of accreditation management in improving institutional quality. These concerns indicate that conversion may expand institutional mandates without resolving underlying organisational constraints. Understanding this problem is important because communities ultimately depend on universities to deliver credible qualifications, relevant knowledge, and meaningful educational opportunities.

Indonesia provides a significant setting for examining these challenges because state Islamic higher education has developed through successive institutional transitions, from branch faculties to colleges, institutes, and universities. These changes have widened opportunities to offer disciplines beyond conventional Islamic studies while introducing new expectations for governance and academic integration (Kosim et al., 2023; Marjuni, 2022; Sintesa et al., 2026; Fikriyah, 2026). A concrete example is the transformation of IAIN Samarinda into UIN Sultan Aji Muhammad Idris (UINSI) Samarinda in 2021

under Presidential Regulation No. 43 of 2021. The institution previously developed from a branch faculty into STAIN in 1997 and IAIN in 2014. Its university status subsequently accompanied organisational expansion to four faculties, a postgraduate school, and 33 study programmes. Nevertheless, funding autonomy and the integration of religious and general sciences remain ongoing challenges, raising questions about the depth of this transformation.

Previous research has established that the transformation of Islamic higher education involves more than changing institutional nomenclature. Sibawaihi et al. (2024) examined whether the conversion of Islamic institutes and colleges reflects globalisation or glocalisation, while Sudirman et al. (2025) explored the relationship between world-class university aspirations and institutional values. Muthohar et al. (2023) investigated changes in scientific paradigms associated with the transformation of Indonesian state Islamic universities. Together, these studies demonstrate that institutional development involves negotiations between external expectations and internal educational commitments. Achruh and Sukirman (2024) also situated Indonesian Islamic higher education within the challenges of globalisation. However, these contributions provide limited insight into how the entire conversion sequence unfolds within an individual university outside Java, particularly when formal organisational expansion coexists with continuing constraints on autonomy and knowledge integration.

Other studies have examined the organisational conditions that influence institutional transformation. Marlia et al. (2025) explored leadership and change management in Indonesian public universities pursuing world-class status, whereas El Junusi et al. (2025) investigated knowledge-oriented leadership, innovation capability, and internationalisation. Khairiah et al. (2025) highlighted limitations in accreditation management, while Mizani et al. (2026) examined tensions between regulation and institutional autonomy in Islamic universities. These studies illuminate important dimensions of governance, leadership, and quality assurance, but the relevant issues are often examined separately or at a broader policy level. Consequently, the relationship between regulatory pressures, organisational restructuring, financial autonomy, knowledge integration, and quality assurance remains insufficiently explained within a single institutional case. Addressing this gap is necessary to understand why formal conversion may progress faster than the institutional capabilities required to fulfil a university's expanded mandate.

This study advances the discussion by examining institutional transformation as a connected process rather than an isolated change in legal status. Its novelty lies in tracing the successive transitions of a relatively recently converted Islamic university outside Java while examining organisational structure, governance and funding, integration of knowledge, and quality

assurance together. Rather than assuming that conformity to national regulations necessarily produces institutional legitimacy or improved quality, the study distinguishes formal transformation from substantive organisational development. This approach offers a more detailed account of how an institution responds to expanded expectations while managing its financial, academic, and administrative constraints. By connecting these dimensions within one analytical framework, the study seeks to clarify the conditions under which institutional conversion can move beyond structural expansion and support meaningful improvements in educational provision and academic identity.

This study addresses three questions: how has the institution's transformation unfolded across successive changes of status; how has conversion affected organisational structure, governance and funding, knowledge integration, and quality assurance; and what constraints continue to shape its development? Using institutional isomorphism as an analytical lens, the study argues that regulatory expectations and established institutional models can accelerate formal restructuring, but they do not automatically generate equivalent changes in organisational capacity or academic practice. Substantive transformation depends on how institutional leaders translate formal mandates into resource allocation, governance arrangements, curriculum development, research priorities, and academic culture. The study contributes a context-sensitive account of the relationship between regulatory conformity and practical institutional change. Its findings may inform policymakers and university leaders seeking to align institutional conversion with the resources, autonomy, and academic practices required to improve educational quality.

RESEARCH METHODS

This study employed a qualitative approach with a single-case study design to examine the institutional transformation of a state Islamic university across successive changes of status. A qualitative case study was appropriate because the research sought to understand an institutional process within its organisational context rather than measure relationships between variables (Alam, 2021; Viera, 2023; Munir, 2025). The university served as the unit of analysis, with particular attention to organisational structure, governance and funding, integration of knowledge, and quality assurance.

The study was conducted at UIN Sultan Aji Muhammad Idris (UINSI) Samarinda, East Kalimantan, Indonesia. The site was selected purposively because its institutional history encompasses the transition from a branch faculty to STAIN in 1997, IAIN in 2014, and UIN in 2021. This sequence provided an opportunity to examine institutional change longitudinally within a single organisational setting. Data were collected from July to September 2026 through

document analysis, semi-structured interviews, and observation. Documents included relevant regulations, institutional statutes, organisational procedures, strategic plans, accreditation reports, internal quality-assurance documents, and institutional histories. Five informants were purposively selected based on their roles and direct experience of the transformation: the rector (I-1), the head of the doctoral programme in Islamic Education (I-2), the head of the Mathematics Education programme (I-3), the head of the academic and cooperation subdivision (I-4), and a senior lecturer who had served since the STAIN period (I-5). The rector's contribution was obtained from an address delivered to the University Senate on 7 August 2026 and published by the university's public relations office. Observation of facilities, administrative services, and academic activities complemented the documentary and interview data. These methods enabled the comparison of institutional records, participants' accounts, and observed practices (Ahmad & Wilkins, 2025; Chand, 2025; Naimah & Sa'diyah, 2026).

Data were analysed thematically through data condensation, data display, and conclusion drawing and verification. During data condensation, relevant documents, interview accounts, and observation notes were selected, organised, coded, and synthesised according to their relevance to the research questions. Initial codes were informed by institutional isomorphism, particularly coercive, mimetic, and normative pressures, while additional codes were developed inductively to capture emerging issues, including local expectations and differences between formal change and actual practice. In the data-display stage, codes and categories were organised into thematic matrices to compare findings across the four analytical areas and the three institutional-status periods. Conclusions were then drawn by identifying recurring patterns, relationships, and discrepancies across data sources. Verification involved triangulating documentary evidence, interviews, and observations and checking interview summaries with informants to strengthen the credibility of interpretations. An audit trail of source materials, coding decisions, and analytical revisions was maintained to support the transparency and consistency of the findings. The combination of purposive sampling and multiple qualitative data-collection methods supported a context-sensitive examination of institutional transformation (Magnone & Yezierski, 2024; Miller et al., 2023; Kuswanti et al., 2024).

RESULTS AND DISCUSSION

Results

The findings are organised into four areas: the stages and drivers of institutional transformation; organisational structure and academic mandate; governance, funding, and quality assurance; and knowledge integration and institutional identity. The analysis draws on regulatory and institutional

documents, supplemented by interviews and observations. Interview evidence is presented in paraphrased form and identified by informant codes, while observational evidence is identified by observation codes and dates.

Stages and Drivers of the Transformation

The documentary evidence traces the institution's development through a sequence of institutional forms beginning in the 1960s. Its origins can be traced to a community initiative that established a preparatory school for an Islamic institute in Samarinda in 1963. In 1964, the institution became a state Faculty of Tarbiyah. Under Minister of Religious Affairs Decree No. 167 of 1968, the faculty became a branch of IAIN Sunan Ampel, whose administrative centre was in Surabaya. On 16 June 1997, the branch faculty was converted into STAIN Samarinda under Presidential Decree No. 11 of 1997 and Minister of Religious Affairs Decree No. 312 of 1997. Presidential Regulation No. 140 of 2014, promulgated on 17 October 2014, subsequently established IAIN Samarinda. This was followed by Presidential Regulation No. 43 of 2021, dated 11 May 2021, which established UIN Sultan Aji Muhammad Idris (UINSI) Samarinda and replaced the 2014 regulation. Table 1 summarises these institutional transitions.

Table 1. Stages of the Institutional Transformation of UINSI Samarinda

Period	Institutional form	Legal basis	Scope of mandate
1964–1997	State Faculty of Tarbiyah; a branch faculty of IAIN Sunan Ampel Surabaya from 1968	Decree No. 25/PN/1964; Minister of Religious Affairs Decree No. 167/1968	Primarily teacher education in Islamic subjects
1997–2014	STAIN Samarinda	Presidential Decree No. 11/1997; Minister of Religious Affairs Decree No. 312/1997	An independent state Islamic college offering programmes in Islamic studies
2014–2021	IAIN Samarinda	Presidential Regulation No. 140/2014, dated 17 October 2014	An Islamic institute comprising faculties and postgraduate programmes
2021–present	UIN Sultan Aji Muhammad Idris Samarinda	Presidential Regulation No. 43/2021, dated 11 May 2021	A university-level mandate; the current structure comprises four faculties, one postgraduate school, and 33 study programmes

Source: Regulatory and institutional documents, compiled by the authors (2026).

Two patterns emerge from this sequence. First, each change in institutional status was formalised through a national legal instrument rather than through an institutional decision alone. Presidential Regulation No. 140 of

2014 illustrates this arrangement. Its provisions established the institutional conversion, placed the institute under the authority of the Minister of Religious Affairs, transferred the college's assets, personnel, rights, obligations, and students to the new institution, and assigned further implementation arrangements to the relevant ministers. The regulation identified the growing need for Islamic sciences and qualified human resources in this field as part of the rationale for conversion. Although the institution could prepare proposals and advocate for the change, the conversion ultimately depended on a decision by the central government. According to the institutional account, efforts to secure university status began around the ministry's 2014 convention on institutional conversion, while the formal establishment of UINSI followed in 2021. Second, the intervals between institutional transitions became progressively shorter: approximately 33 years from the faculty's establishment to its conversion into STAIN, 17 years from STAIN to IAIN, and seven years from IAIN to UIN. These transitions also broadened the institution's formal academic mandate, although the extent to which the broader mandate has been realised requires examination beyond its legal designation.

The informants described the preparations for the most recent conversion as a process involving institutional assessment, external verification, and regulatory adjustment. According to I-5, the institution first assessed its readiness against ministerial requirements concerning personnel, assets, student numbers, and academic journals before preparing a proposal. A team of assessors representing several ministries subsequently verified the proposal on site. Following the issuance of the presidential regulation, the institution revised its statute and regulations governing organisational structure and working procedures. I-4 identified two principal considerations behind the conversion. The first concerned the regional context: Samarinda's position in relation to the development of the new national capital, Nusantara, was seen as increasing the need for a state Islamic university capable of offering a wider range of programmes and preparing qualified graduates. The second concerned institutional development, reflected in growing student demand, an increase in professors and doctorate holders, and aspirations to integrate religious and general sciences. These accounts suggest that the conversion was supported by locally articulated needs, even though the formal decision remained subject to central-government authority.

The institutional transition is also reflected in the campus environment. During the observation conducted on 15 July 2026, the main gate and rectorate displayed the university's name and logo, while a plaque commemorating the university's inauguration was positioned in the rectorate lobby. Framed copies of Presidential Regulation No. 43 of 2021 and the university statute were also

displayed in the rectorate building (Obs-1). These observations document the visible institutional representation of the new status; they do not, by themselves, establish the extent of organisational or academic change.

Organisational Structure and Academic Mandate

One of the most visible outcomes of the transformation is the expansion of the academic structure. At the time of data collection, UINSI comprised four faculties—Tarbiyah and Teacher Training, Islamic Economics and Business, Ushuluddin, Adab and Dakwah, and Sharia—along with one postgraduate school. Together, these units administered 33 study programmes: 23 at the bachelor's level, seven at the master's level, and three at the doctoral level. Institutional documents also indicated that additional programmes were being prepared to strengthen the university's academic profile. Compared with the institution's origins as a single Faculty of Tarbiyah, this structure represents a substantial expansion in organisational scope and programme provision. However, the programmes documented remained concentrated in education, Islamic economics, religious studies, and law. The documents reviewed did not identify faculties dedicated to science, technology, or health. This observation concerns the structure recorded in the materials examined and should not be interpreted as evidence that all university-level disciplines are absent from the institution's future plans.

The programme heads described procedures intended to align academic expansion with institutional planning and quality requirements. I-2 explained that a proposed study programme must be included in the university's strategic plan and that its curriculum must be developed around learning outcomes and linked to relevant local research priorities. The Quality Assurance Institute oversees the preparation and monitoring of the programme's quality documentation. I-3 emphasised the operational requirements, explaining that a new programme must be placed under a faculty or the postgraduate school and supported by an adequate number of permanent lecturers, appropriate facilities—such as laboratories or study centres—and an initial operating budget. These requirements were described as important for preparing programmes to meet accreditation standards. The doctoral programmes in Islamic Education Management and Islamic Studies, which informants identified as having opened in 2026, were cited as recent examples of academic expansion.

Observations provided supporting evidence of changes to the campus infrastructure. Organisational charts and signage in the faculties reflected the university structure, rooms had been allocated to newer study programmes, and computer, language, and programme-specific laboratories were available. The postgraduate classrooms were also equipped with multimedia facilities (Obs-2,

11 August 2026). These observations indicate that physical and administrative arrangements have been made to accommodate the expanded structure. Further evidence would be needed to assess whether the facilities and staffing arrangements consistently meet the needs of all programmes.

Governance, Funding, and Quality Assurance

The institution's quality-assurance arrangements evolved alongside its changing status. During the STAIN period, quality assurance was managed by an Academic Quality Assurance Unit established in 2005. In 2012, this unit was developed into a Quality Assurance Centre with responsibilities extending beyond academic matters to include non-academic processes. Following the conversion to IAIN, the quality-assurance function was reorganised as a Quality Assurance Institute under Minister of Religious Affairs Regulation No. 4 of 2015 concerning the organisation and working procedures of IAIN Samarinda. The current arrangement includes quality-assurance units at the faculty level and quality-control groups at the study-programme level. Institutional documents also report verification or certification against ISO 9001:2015 and ISO 21001:2018, as well as the university's institutional accreditation grade of *Unggul*. These forms of recognition should be distinguished: ISO certification concerns conformity with specified management-system standards, whereas institutional accreditation evaluates the institution under the applicable accreditation framework. The certificates and accreditation documents should therefore be cited or identified separately when these claims are reported.

Despite developments in quality assurance, financial autonomy remained a stated institutional challenge. At the time of the study, UINSI operated as a government work unit (*Satuan Kerja* or *Satker*), while Public Service Agency (*Badan Layanan Umum* or *BLU*) status remained a goal. In a Senate focus-group meeting on governance held on 7 August 2026, the rector described several financial constraints associated with the existing arrangement. According to I-1, revenue from sources such as building rentals had to be deposited into the state treasury rather than being directly available for campus operations. Unspent funds also had to be returned at the end of the fiscal year, including allocations received too late in December to be used. The rector explained that BLU status would provide greater flexibility in managing internally generated revenue and carrying forward balances. He also stated that staff would retain their performance allowances because the university's revenue remained below the Rp100 billion threshold. These statements represent the rector's account of the financial implications and anticipated benefits of BLU status; the applicable financial regulations and threshold should be verified against the official legal provisions. The meeting concluded with an agreement between the university

leadership and the Senate to oversee progress towards BLU status. The institution's scope for further organisational autonomy remained constrained by the regulatory arrangements governing state Islamic universities.

Observation of the quality-assurance office provided additional evidence of the formalisation of quality management. Accreditation certificates for study programmes and ISO management-system certificates were displayed in the office and rectorate. Flowcharts describing academic services, including correspondence, proposal submission, and course registration, were posted in the integrated service room (Obs-3, 28 August 2026). These materials demonstrate the institutional visibility of quality standards and service procedures. However, the presence of certificates and procedural displays does not, on its own, establish how consistently the procedures are implemented or how effectively they improve academic services.

Integration of Knowledge and Institutional Identity

UINSI presents itself as a centre for the development of civil society and promotes the idea of a *Green Campus*. Its institutional identity is represented through the image of a honeybee hive, which symbolises the integration of knowledge across three pillars: spirituality, intellectuality, and professionalism. These elements appear in the university's institutional profile and provide a conceptual framework for explaining the academic aspirations associated with its university status. Nevertheless, the documents reviewed articulated the vision more explicitly than they described its implementation in programme curricula, research priorities, and assessment practices. The extent of implementation therefore needs to be examined through evidence from academic staff, programme managers, and teaching materials.

The informants identified three channels through which the integration vision was being pursued. In teaching, I-2 referred to integrative courses, including Methodology of Islamic Studies in programmes outside the conventional Islamic disciplines and sociological and ecological approaches in religious programmes. These approaches were described as ways of examining contemporary phenomena through perspectives informed by the Qur'an and Hadith. In research and community service, I-3 reported that internal funding was directed towards collaborative projects connecting sharia and socio-religious perspectives with contemporary issues. Examples included a sharia-based green economy and the social and religious implications of the new national capital for surrounding communities. In academic publishing, I-5 explained that the university's journals were encouraged to feature research reflecting a model of integration informed by the Malay and interior cultures of Kalimantan. Taken together, these accounts indicate that the integration vision informs several

institutional activities. However, they primarily describe intended directions and reported practices; the consistency of implementation across programmes could not be established from the five informants in this study.

Observational evidence and one course document provided a more specific example of how the integration vision could be translated into teaching. The honeybee-hive motif was incorporated into the hexagonal element of the university logo, displayed on the rectorate, main gate, faculty buildings, and postgraduate school. The course plan (*Rencana Pembelajaran Semester*, or RPS) examined was for *Technology Ethics and Data Security in Islamic Educational Institutions*, a three-credit course in the doctoral programme in Islamic Education Management, dated 12 August 2026. Its first course learning outcome required students to connect technology and information ethics with Islamic ethical concepts, including *maqasid al-shariah*, *amanah*, *'adl*, and *maslahah*. One assignment required an Islamic ethical assurance checklist, and the integration of Islamic ethics accounted for 15% of the marks assigned to the main coursework. The plan also contained verification by the programme's quality-control group. During the observed session, the lecturer connected the topic under discussion with these ethical concepts and relevant Qur'anic verses (Obs-4, 18 September 2026). This evidence demonstrates an identifiable example of integration in a doctoral course. It does not establish how extensively or consistently the same approach is implemented across other programmes, courses, or levels of study.

Discussion

The first finding demonstrates the relevance of coercive institutional isomorphism in explaining UINSI Samarinda's transformation. Each change of status required a national legal instrument, while the development of quality assurance was also shaped by ministerial regulation. This pattern is consistent with Misra and Stensaker (2024), who highlight the tension between regulatory control and institutional legitimacy in higher education policy implementation. It also reflects Barbato et al.'s (2025) account of institutional resistance and the constraints that governance reforms encounter within established regulatory arrangements. However, UINSI's experience indicates that regulatory dependence does not necessarily mean institutional passivity. The institution prepared conversion proposals, assembled evidence of readiness, and articulated regional and academic needs. The transformation therefore involved interaction between state authority and institutional agency, although the final decision remained with the central government.

The second finding concerns the relationship between formal university status and substantive academic expansion. UINSI's transition produced four faculties, one postgraduate school, and 33 study programmes, demonstrating

substantial organisational growth. Nevertheless, the programmes remain concentrated in education, Islamic economics, religious studies, and law. This pattern differs from academic drift understood as movement towards broader university mandates, as discussed by Wei and Welch (2026). Rather than demonstrating comprehensive disciplinary diversification, UINSI's development suggests selective expansion around established institutional strengths. Such a pattern can be interpreted alongside Choi and Kim's (2025) discussion of the tension between institutional isomorphism and organisational identity: adopting a university form does not automatically determine the distinctive academic profile an institution develops. The finding consequently qualifies the assumption that status conversion necessarily produces comprehensive disciplinary change.

The third finding reveals an uneven relationship between quality assurance and institutional autonomy. UINSI has developed quality-assurance structures across institutional levels and reports accreditation and ISO-related achievements, indicating increasing formalisation of quality management. However, these developments coexist with continued financial dependence under the Satker arrangement and the institution's pursuit of BLU status. This contrast is consistent with Musgamy et al. (2026), who describe quality governance in Indonesian Islamic higher education as a process of negotiation between globalised policy expectations and institutional commitments. It also supports Misra and Stensaker's (2024) argument that regulatory control and institutional legitimacy may remain in tension during policy implementation. UINSI's case adds a temporal dimension: organisational and quality structures can develop before the financial arrangements needed to support greater operational flexibility are secured.

The fourth finding concerns the implementation of knowledge integration. UINSI's institutional vision articulates integration through spirituality, intellectuality, and professionalism, while informants identify teaching, research, community service, and publication as channels for its implementation. The doctoral course plan and observed teaching session provide concrete evidence that Islamic ethical concepts can be incorporated into a technology-related subject. This finding is consistent with Zwierżdżyński and Szklarczyk's (2026) emphasis on organisational identity as something that can be examined through institutional strategic documents. However, the evidence also reveals a gap between the university-wide vision and demonstrable practice across programmes. The presence of one course-level example does not establish consistent implementation throughout the institution. UINSI's experience

therefore suggests that knowledge integration should be evaluated not only through mission statements and institutional symbols but also through curricula, research outputs, teaching practices, and assessment.

Taken together, the findings extend existing discussions of institutional transformation by showing that regulatory conformity, organisational expansion, financial autonomy, and academic integration do not necessarily progress at the same pace. Whereas institutional reforms may establish new structures and confer legitimacy, their practical consequences depend on how institutions negotiate regulatory demands and develop internal capacities. This interpretation is compatible with Liang et al.'s (2025) analysis of universities' hybrid responses to research-assessment reform and Musgamy et al.'s (2026) account of negotiated quality governance. The contribution of the present case is to connect these dynamics within a recently converted Indonesian Islamic university outside Java. It shows that institutional transformation is not a single event completed by a decree but an ongoing process in which formal status, organisational resources, and academic identity may develop unevenly.

The study's novelty lies in examining these dimensions together rather than treating conversion primarily as a change of institutional status or organisational structure. By tracing the transition from a branch faculty to STAIN, IAIN, and UIN, the study links the regulatory history of transformation to current arrangements for programme development, quality assurance, financial management, and knowledge integration. Its qualitative case-study approach provides contextual evidence of how institutional actors interpret and respond to these changes, while documentary and observational evidence helps distinguish formal commitments from examples of implementation. The findings should nevertheless be interpreted within the limits of a single case and five purposively selected informants. Documents may reflect formal intentions more clearly than everyday practices, and the limited number of observed teaching activities cannot establish institution-wide implementation. These boundaries make the study an explanatory contribution rather than a basis for generalising to all Islamic universities.

The findings have practical implications for policymakers and university leaders. For the Ministry of Religious Affairs, conversion policies could be accompanied by staged implementation plans that specify milestones for financial autonomy, staffing, facilities, and the development of new academic fields. For university leaders, the priority is to translate knowledge integration into programme-level learning outcomes, curricula, research agendas, and assessment criteria, with the quality-assurance system monitoring progress. These measures would help connect institutional legitimacy with substantive academic development. Future research could compare Islamic universities

converted during similar periods, examine whether financial autonomy changes programme development, and investigate how lecturers across different disciplines interpret and enact knowledge integration. Longitudinal research on graduate outcomes, research productivity, and curriculum implementation would further clarify whether formal institutional transformation eventually produces sustained changes in academic practice.

CONCLUSION

This study concludes that the institutional transformation of UIN Sultan Aji Muhammad Idris Samarinda, from a state faculty and branch of IAIN Sunan Ampel to STAIN in 1997, IAIN in 2014, and UIN in 2021, demonstrates that formal institutional change does not automatically produce substantive transformation. Although the transition expanded the university's structure to four faculties, one postgraduate school, and 33 study programmes and strengthened its quality-assurance arrangements, financial autonomy and the implementation of knowledge integration in curricula and research remain ongoing challenges. The main lesson is that institutional transformation requires more than regulatory approval and organisational expansion; it also depends on adequate resources, leadership commitment, and the integration of institutional values into academic practice. The ****implications**** of these findings are that policymakers should accompany status conversion with a staged plan for financial autonomy, staffing, and academic development, while university leaders should translate the integration-of-knowledge vision into programme-level curricula, research priorities, and quality-assurance mechanisms. The study contributes to the scholarship on institutional isomorphism by demonstrating how external regulatory pressures shape formal transformation while internal capacity and academic culture influence its substantive outcomes, particularly in a recently converted Islamic university outside Java. However, its single-case design, five purposively selected informants, and observations of selected academic activities limit the transferability of its findings. Future research should compare recently converted Islamic universities, examine implementation across faculties, and longitudinally investigate changes in financial autonomy, research productivity, and graduate outcomes.

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