Waqf vs Non-Waqf Ownership and Pesantren Management in Indonesia: A Conceptual Framework and Research Agenda

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Abstract

This conceptual review examines how ownership status (waqf versus non-waqf) shapes institutional governance and core management practices in Indonesian pesantren. While Indonesia hosts more than 39,000 pesantren serving nearly 5 million students, and while over 18,000 of these institutions reportedly operate on waqf assets, the pesantren studies literature has treated governance, leadership, financing, and waqf largely in isolation, leaving ownership status under-theorised as an explanatory lens. Drawing on a structured thematic synthesis of 62 scholarly sources published between 2010 and 2025, identified through Scopus, Web of Science, Google Scholar, and Indonesian indexing portals (Sinta, Garuda), this paper develops an integrative framework that links ownership status to governance mechanisms, authority structure, accountability arrangements, and stakeholder oversight, which, in turn, influence four critical management domains: (1) institutional governance and decision-making, (2) asset and financial management, (3) leadership succession and sustainability, and (4) strategic planning and organisational learning. The framework integrates institutional governance theory, agency and stewardship perspectives, strategic management, and Islamic governance principles (amanah, shura, maslahah). It specifies contextual moderators, organisational size, regulatory environment, donor dependence, local socio-religious networks, and digital capability, and formulates seven testable propositions for future comparative research. Ownership-type distinctions (waqf ahli versus waqf khayri versus non-waqf) and the emerging role of digital waqf technology are incorporated as moderating conditions. The paper contributes by (a) positioning ownership status as a foundational governance condition, (b) clarifying mechanisms through which waqf constraints and stewardship norms affect managerial discretion, and (c) offering a research agenda and practical implications for pesantren leaders, waqf managers (nazhir), and policy stakeholders seeking more transparent and sustainable governance models.

Keywords: pesantren; waqf ownership; institutional governance; stewardship theory; accountability; strategic management; Indonesia

Introduction

Indonesian pesantren (Islamic boarding schools) constitute one of the country's most enduring educational institutions. According to the Ministry of Religious Affairs (Kemenag) semester ganjil 2023/2024 data, there were 39,551 registered pesantren serving approximately 4.9 million santri, a figure that reached 42,433 institutions in the 2024/2025 academic year.[1] Of these, Kemenag and the Indonesian Waqf Board (BWI) report that approximately 18,018 pesantren operate on

[1] Kementerian Agama RI (Kemenag), *Statistik pondok pesantren semester ganjil 2023/2024* (Direktorat Pendidikan Diniyah dan Pondok Pesantren, 2024); M. Ishom, *Statistik pondok pesantren Indonesia tahun ajaran 2024/2025* (Direktorat Pendidikan Diniyah dan Pondok Pesantren, Kemenag RI, 2025).

waqf assets, serving over 1.6 million santri.[2] These figures situate pesantren as a numerically dominant and governance-critical category within Indonesia's educational ecosystem.

Over time, pesantren have expanded into diverse organisational forms, ranging from small family-led communities to complex foundations with formal administrative systems. Alongside growth, pesantren increasingly manage substantial assets, employ professional staff, operate business units, and interact with state funding and regulatory frameworks, especially following the enactment of Law No. 18 of 2019 on Pesantren (Undang-Undang Pesantren) and Law No. 41 of 2004 on Waqf.[3] These developments have intensified attention to governance quality, including transparency, accountability, decision-making structures, and leadership succession.[4] Yet a critical organisational feature often remains implicit rather than analytically foregrounded: the ownership status of pesantren assets and the institutional arrangements that flow from that status.

In practice, pesantren may be established and controlled by private founders or foundations (non-waqf), or constituted based on waqf, endowed property dedicated to a religious-educational purpose and managed under stewardship norms by a nazhir or waqf-based foundation.[5] Within waqf itself, a further distinction matters: waqf khayri (public/charitable waqf) dedicates assets to broad public benefit, whereas waqf ahli (family/dhurri waqf) designates family members as primary beneficiaries, with public purpose typically kicking in only after the family line ends.[6] Historically in Indonesia, many pesantren emerged from hybrid arrangements, founded by a kyai, operated through family stewardship, and only later formalised as waqf khayri through foundation-based nazhir structures.[7]

This distinction is not merely legalistic. Ownership status affects who holds residual control rights, how authority is legitimised, what accountability mechanisms are expected, and how assets can be utilised, transferred, or leveraged for institutional development. Where assets are waqf, managerial discretion is constrained by the endowed purpose and by governance expectations tied to the amanah (trust)

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[2] Kementerian Agama RI (Kemenag), *Sektor wakaf Indonesia tumbuh signifikan: Paparan pada World Zakat and Waqf Forum, ISEF ke-11* (Kemenag RI, 2024).

[3] Government of Indonesia, *Undang-Undang Republik Indonesia Nomor 18 Tahun 2019 tentang Pesantren* (2019); Government of Indonesia, *Undang-Undang Republik Indonesia Nomor 41 Tahun 2004 tentang Wakaf* (2004).

[4] S. Zuhri and R. Hidayat, "Pesantren Governance and Accountability in Indonesia: Challenges and Prospects," *Journal of Indonesian Islam* 16, no. 1 (2022): 1–22; A. Jalil et al., "The Process of Organizing and Developing Pesantren (Islamic Boarding Schools) into Modern Institutions: A Multi-Cases Study in Indonesia," *International Journal of Membrane Science and Technology* 10, no. 3 (2023): 1674–97.

[5] M. I. A. Mohsin, "Financing through Cash-Waqf: A Revitalization to Finance Different Needs," *International Journal of Islamic and Middle Eastern Finance and Management* 6, no. 4 (2013): 304–21; A. G. Ismail and B. T. Possumah, "Waqf and the Development of Social Finance: Governance and Management Issues," *ISRA International Journal of Islamic Finance* 11, no. 2 (2019): 1–15.

[6] M. Çizakça, *A History of Philanthropic Foundations: The Islamic World from the Seventh Century to the Present* (Bogazici University Press, 2000); U. Pirmani, E. Kurniawan, and Najmi, "From the Debate on the Legality of Waqf Al-Ahli to Its Implementation in Southeast Asia: Indonesia, Malaysia, and Singapore," *Indonesian Journal of Legal Studies* 4, no. 2 (2024): 113–48.

[7] A. Fauzia, *Islamic Philanthropy in Indonesia: Modernization, Islamization, and Social Justice* (Austrian Academy of Sciences Press, 2017); M. Huda, *Mengalirkan manfaat wakaf: Potret perkembangan hukum dan tata kelola wakaf di Indonesia* (Gramata Publishing, 2015).

character of waqf.[8] Where assets are non-waqf, control may be concentrated in founders or family networks, potentially enabling faster decision-making but also creating risks of weak oversight or contested succession.[9]

Despite a growing body of studies on pesantren governance, leadership, financing, and modernisation, the literature remains fragmented. Research on waqf governance often focuses on legal or economic dimensions of waqf management,[10] while pesantren management studies frequently emphasise charismatic leadership, organisational culture, or educational outcomes without systematically modelling ownership as a governance condition.[11] Consequently, scholars and practitioners lack an integrative conceptual map explaining how waqf versus non-waqf ownership may produce different governance mechanisms and managerial patterns across core domains such as asset and financial management, accountability, and succession planning.

This paper addresses that gap by developing a conceptual framework that links ownership status to governance mechanisms and, through them, to pesantren management domains and outcomes. Specifically, it addresses three research questions:

RQ1. How does ownership status (waqf khayri, waqf ahli, non-waqf) condition governance mechanisms in Indonesian pesantren?

RQ2. Through what mechanisms does ownership status translate into differential patterns in asset management, accountability, leadership succession, and strategic planning?

RQ3. Under what contextual conditions (size, regulation, donor dependence, socio-religious networks, digital capability) are the ownership–governance linkages amplified or attenuated?

To answer these questions, the paper (a) synthesises relevant theoretical foundations from institutional governance theory, agency and stewardship perspectives, strategic management in educational institutions, Islamic governance principles, and waqf governance; (b) presents a structured thematic review of key findings in the pesantren and waqf literature; (c) proposes an integrative conceptual framework with contextual moderators; and (d) formulates testable propositions and a research agenda suitable for comparative and multiple-case studies. The intended contribution is both theoretical, by clarifying mechanisms and constructs, and practical, by offering governance-relevant implications for pesantren leaders, nazhir bodies, and policy stakeholders.

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[8] A. Hassan and M. Abdullah, "Waqf Governance and Accountability: A Conceptual Review," *Journal of Islamic Accounting and Business Research* 9, no. 4 (2018): 1–18; M. I. H. Kamaruddin and M. M. Hanefah, "An Empirical Investigation on Waqf Governance Practices in Waqf Institutions in Malaysia," *Journal of Financial Reporting and Accounting* 19, no. 3 (2021): 455–73.

[9] Zuhri and Hidayat, "Pesantren Governance and Accountability."

[10] Çizakça, *A History of Philanthropic Foundations*; R. Sukmana, "Critical Assessment of Islamic Endowment Funds (Waqf) Literature: Lesson for Government and Future Directions," *Heliyon* 6, no. 10 (2020): e05074; A. Kashi et al., "Trends, Evolution and Future Research Directions in Waqf: A Bibliometric Analysis through Complex Networks," *International Journal of Islamic and Middle Eastern Finance and Management* (2025).

[11] M. F. Isbah, "Pesantren in the Changing Indonesian Context: History and Current Developments," *QIJIS: Qudus International Journal of Islamic Studies* 8, no. 1 (2020): 65–106; A. Ikhwan et al., "Trimurti Leadership as Central Figure in Pondok Modern Darussalam Gontor," *Al-Hayat: Journal of Islamic Education* 7, no. 1 (2023): 1–18, https://doi.org/10.35723/ajie.v6i1.312.

Literature Review

This section outlines four theoretical lenses that, when integrated, provide a coherent basis for analysing pesantren management across ownership types: (i) institutional governance theory; (ii) agency and stewardship theories of nonprofit governance; (iii) strategic management in Islamic educational institutions; and (iv) waqf ownership principles complemented by Islamic governance concepts (amanah, shura, maslahah, hisbah).

Institutional Governance Theory

Institutional governance theory emphasises how organisations establish legitimate authority, allocate decision rights, and create accountability mechanisms that align organisational actions with mission and stakeholder expectations.[12] For nonprofit and educational institutions, governance is not limited to formal boards and bylaws; it also includes informal norms, cultural authority, and stakeholder relationships.[13] Governance quality is often assessed through transparency, accountability, participation, rule enforcement, and stewardship of resources.[14]

In pesantren, governance arrangements blend formal structures, foundations (yayasan), boards, and administrative units, with informal authority centred on kyai leadership and community legitimacy.[15] The analytic value of this lens lies in its focus on mechanisms: how authority is structured, how monitoring and reporting occur, and how conflicts are resolved. Institutional theory further illuminates the isomorphic pressures, coercive (regulatory), mimetic (peer imitation), and normative (professional), that push pesantren toward adopting formal governance templates, often with uneven depth of implementation.[16]

Agency and Stewardship Theories in Nonprofit Governance

Two complementary theories illuminate how waqf and non-waqf ownership structures produce different principal–agent dynamics. Agency theory assumes that managers (agents) may act opportunistically when their interests diverge from those of principals, necessitating monitoring, control, and incentive-alignment mechanisms.[17] Stewardship theory assumes that managers often act as stewards (intrinsically motivated, collective-serving, and trust-based) especially where

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[12] J. W. Meyer and B. Rowan, "Institutionalized Organizations: Formal Structure as Myth and Ceremony," *American Journal of Sociology* 83, no. 2 (1977): 340–63, https://doi.org/10.1086/226550; W. R. Scott, *Institutions and Organizations: Ideas, Interests, and Identities*, 4th ed. (SAGE, 2014); M. C. Suchman, "Managing Legitimacy: Strategic and Institutional Approaches," *Academy of Management Review* 20, no. 3 (1995): 571–610, https://doi.org/10.2307/258788.

[13] P. J. DiMaggio and W. W. Powell, "The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields," *American Sociological Review* 48, no. 2 (1983): 147–60.

[14] E. Ostrom, *Governing the Commons: The Evolution of Institutions for Collective Action* (Cambridge University Press, 1990).

[15] Isbah, "Pesantren in the Changing Indonesian Context"; D. Dakir, A. Fauzi, and S. Anwar, "Authority Structure and Managerial Dynamics in Pesantren," *Jurnal Pendidikan Islam* 6, no. 2 (2020): 185–204.

[16] DiMaggio and Powell, "The Iron Cage Revisited"; Scott, *Institutions and Organizations*.

[17] M. C. Jensen and W. H. Meckling, "Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure," *Journal of Financial Economics* 3, no. 4 (1976): 305–60.

identification with the organisation's mission is high and where psychological ownership prevails.[18]

Van Puyvelde, Caers, Du Bois, and Jegers argue that nonprofit governance should integrate both theories, because nonprofit organisations face multiple principals (donors, beneficiaries, regulators, staff) with varying interest alignment.[19] The agency–stewardship axis is particularly salient for waqf institutions: the nazhir's fiduciary mandate is normatively steward-like (bound by amanah), yet empirical studies repeatedly document opportunism, weak documentation, and asset underutilisation in practice.[20] The nazhir, then, is theoretically a steward but may operate under conditions that either enable stewardship (strong identification, mission clarity, low interference) or invite agency problems (weak monitoring, role conflict, limited accountability infrastructure). Non-waqf pesantren similarly span both logics: founder-centric control can produce genuine stewardship when the founder's mission identification is strong, but can slide into agency drift at succession when heirs' interests diverge from the institution's.

Strategic Management in Islamic Educational Institutions

Strategic management highlights how organisations formulate goals, allocate resources, implement programmes, and evaluate performance in dynamic environments.[21] For educational institutions, strategic management involves balancing mission fidelity with adaptation to changing demands, quality standards, funding opportunities, and stakeholder expectations.[22] In Islamic educational settings, strategic decisions are also influenced by religious values, moral commitments, and community trust, while operational capacity depends on administrative professionalism and resource governance.[23] Applying strategic management to pesantren clarifies how governance conditions shape planning routines, capability development, and organisational learning, and critically, how ownership-type constraints (waqf inalienability, non-waqf discretion) filter strategic options before they ever reach the planning table.

Waqf Ownership and Islamic Governance Principles

Waqf is an Islamic endowment in which assets are dedicated in perpetuity (or for a specified period, depending on jurisdiction) for religious or social purposes.[24]

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[18] J. H. Davis, F. D. Schoorman, and L. Donaldson, "Toward a Stewardship Theory of Management," *Academy of Management Review* 22, no. 1 (1997): 20–47, https://doi.org/10.5465/AMR.1997.9707180258.

[19] S. Van Puyvelde et al., "The Governance of Nonprofit Organizations: Integrating Agency Theory with Stakeholder and Stewardship Theories," *Nonprofit and Voluntary Sector Quarterly* 41, no. 3 (2012): 431–51, https://doi.org/10.1177/0899764011409757.

[20] Hassan and Abdullah, "Waqf Governance and Accountability"; H. Ihsan and S. H. M. Ibrahim, "Waqf Accounting and Management in Indonesian Waqf Institutions: The Cases of Two Waqf Foundations," *Humanomics* 27, no. 4 (2011): 252–69; Kamaruddin and Hanefah, "Waqf Governance Practices."

[21] H. Mintzberg, B. Ahlstrand, and J. Lampel, *Strategy Safari: A Guided Tour through the Wilds of Strategic Management*, 2nd ed. (Free Press, 2020).

[22] L. G. Bolman and T. E. Deal, *Reframing Organizations: Artistry, Choice, and Leadership*, 6th ed. (Jossey-Bass, 2017).

[23] Jalil et al., "Organizing and Developing Pesantren"; A. A. Andari et al., "Al-Khairiyah Banten: Manajemen pendidikan Islam di era modernisasi pesantren," *Islamic Management: Jurnal Manajemen Pendidikan Islam* 7, no. 1 (2024): 65–92, https://doi.org/10.30868/im.v7i01.5885.

[24] Çizakça, *A History of Philanthropic Foundations*; Mohsin, "Financing through Cash-Waqf"; M. Kahf, *Financing the Development of Awqaf Property* (Islamic Research and Training Institute, IDB, 1998).

Classical jurisprudence distinguishes several types of waqf.[25] Waqf khayri dedicates assets to general charitable or public benefit, mosques, schools, hospitals, and pesantren serving the broader community. Waqf ahli (also called waqf dhurri) designates family members and descendants as primary beneficiaries, with conversion to public charitable purpose upon extinction of the family line. Waqf mushtarak (hybrid) combines both: a portion dedicated to family, another to public benefit. The distinction is consequential for pesantren: many historically kyai-founded pesantren were initially closer to waqf ahli in practice, assets effectively stewarded by the founding family, before being formalised as waqf khayri through foundation-based nazhir arrangements.[26] Indonesian waqf law (Law No. 41/2004 and its implementing Government Regulation No. 42/2006) recognises both, though waqf khayri dominates educational and public-benefit practice.[27]

The governance implications are distinctive. Core assets are held under a stewardship mandate (amanah) and are generally constrained in transferability (though istibdal, substitution, is permitted under restrictive conditions). Management typically involves a nazhir or trustee body responsible for protecting endowed assets and ensuring benefits flow to designated beneficiaries.[28] Beyond waqf-specific norms, four broader Islamic governance principles shape pesantren management. Amanah (trust) establishes fiduciary responsibility and intergenerational accountability. Shura (consultation) prescribes collective decision-making and stakeholder consultation, counterbalancing charismatic concentration. Maslahah (public interest) provides the ethical criterion for discretionary choices, innovation, asset repurposing, and strategic adaptation, which should be justified against public benefit. Hisbah (moral accountability) institutionalises oversight of conduct, including financial propriety and ethical adherence.[29]

For pesantren operating on waqf assets, governance mechanisms are therefore expected to emphasise compliance, transparency, and long-term preservation, guided by amanah and hisbah. For non-waqf pesantren under private or foundation ownership, control rights and succession are determined by founders, family structures, or bylaws, typically producing different governance dynamics, more agile, but more vulnerable to accountability gaps when shura mechanisms are weak.

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[25] Çizakça, *A History of Philanthropic Foundations*; Pirmani, Kurniawan, and Najmi, "Legality of Waqf al-Ahli."

[26] Huda, *Mengalirkan manfaat wakaf*; Fauzia, *Islamic Philanthropy in Indonesia*.

[27] Government of Indonesia, *Peraturan Pemerintah Nomor 42 Tahun 2006 tentang Pelaksanaan Undang-Undang Nomor 41 Tahun 2004* (2006).

[28] Ismail and Possumah, "Waqf and the Development of Social Finance"; S. Bakhri, "Implementasi good governance dalam pengelolaan wakaf lembaga: Studi kasus pada Lembaga LKAF Sidogiri," *Idarotuna: Journal of Administrative Science* 6, no. 2 (2025): 311–26.

[29] V. A. Qurrata et al., "Institutional Economics from Islamic Perspective: With Special Reference to Waqf," *SAGE Open* 15, no. 4 (2025): 1–18, https://doi.org/10.1177/21582440251397178; R. Kamla, "Critical Muslim Intellectuals' Thought: Possible Contributions to the Development of Emancipatory Accounting Thought," *Critical Perspectives on Accounting* 31 (2015): 64–74.

Method

This article employs a structured conceptual review with thematic synthesis,[30] informed by PRISMA 2020 guidance.[31] While conceptual reviews are, by design, more interpretive than systematic reviews, the PRISMA-style transparency in search, screening, and selection enhances reproducibility and reduces selection bias.

Search Strategy and Databases

Sources were identified through targeted searches of four major scholarly databases (Scopus, Web of Science, Google Scholar, and ScienceDirect), complemented by Indonesian indexing portals (Sinta, Garuda, Moraref) to capture locally published scholarship on pesantren and Indonesian waqf that may not appear in international databases. Grey literature from Badan Wakaf Indonesia (BWI), the Ministry of Religious Affairs (Kemenag), and Islamic Sharia Economic Festival (ISEF) proceedings was consulted for contextual statistics and regulatory information.

Search strings combined three concept clusters using Boolean operators. Cluster A (pesantren/Islamic boarding school) was combined with Cluster B (governance, management, accountability, leadership, succession, finance) and Cluster C (waqf, nazhir, endowment, amanah, ownership, stewardship). Table 1 summarises the main search strings applied across databases.

Table 1. Search Strings Used Across Databases

Database	Primary search strings	Field & filters
Scopus	("pesantren" OR "Islamic boarding school") AND ("governance" OR "management" OR "accountability") AND ("waqf" OR "nazhir" OR "endowment")	Title-Abstract-Keyword; English and Indonesian; 2010–2025; Article, Review, Conference Paper
Web of Science	"pesantren" AND ("waqf" OR "governance" OR "leadership succession")	Topic search; 2010–2025; SSCI/ESCI
Google Scholar	"pesantren" + "waqf" + ("governance" OR "management" OR "accountability"); allintitle pesantren nazhir	Full text; 2010–2025; top-relevance filtered
Sinta / Garuda / Moraref	"pesantren" AND "wakaf" AND ("tata kelola" OR "akuntabilitas" OR "manajemen" OR "kepemimpinan")	Indonesian-language indexed journals; Sinta 1–4; 2015–2025

Eligibility Criteria

The review window was set at 2010–2025, bracketing the post–Law No. 41/2004 regulatory period in which waqf registration and governance reforms accelerated, while allowing earlier seminal works to be retained where they established foundational constructs, such as Davis, Schoorman, and Donaldson on stewardship theory and Meyer and Rowan on institutional theory.[32] Inclusion criteria covered: (a) studies addressing governance or management of pesantren or comparable Islamic educational institutions; (b) studies on waqf governance and

[30] V. Braun and V. Clarke, *Thematic Analysis: A Practical Guide* (SAGE, 2021); H. Snyder, "Literature Review as a Research Methodology: An Overview and Guidelines," *Journal of Business Research* 104 (2019): 333–39.

[31] M. J. Page et al., "The PRISMA 2020 Statement: An Updated Guideline for Reporting Systematic Reviews," *BMJ* 372 (2021): n71.

[32] Davis, Schoorman, and Donaldson, "Toward a Stewardship Theory"; Meyer and Rowan, "Institutionalized Organizations."

accountability with relevance to educational waqf; and (c) conceptual or empirical works illuminating ownership, control, stewardship, and institutional accountability in nonprofit or faith-based organisations. Exclusion criteria were: non-scholarly opinion pieces; sources lacking methodological grounding; duplicate studies; and items with no conceptual linkage to ownership–governance–management mechanisms.

Selection Process and Quality Appraisal

The search returned 487 records after database and portal queries. After removing 93 duplicates, 394 records underwent title and abstract screening, of which 246 were excluded for lack of relevance. The remaining 148 full texts were assessed for eligibility; 86 were excluded on grounds of insufficient methodological grounding, off-topic focus, or absence of governance/ownership constructs. The final corpus of 62 sources was retained for thematic synthesis. Quality appraisal for empirical studies used a light-touch adaptation of the Joanna Briggs Institute (JBI) Critical Appraisal Checklist for Text and Expert Opinion and for Qualitative Research, focusing on clarity of methods, coherence of argument, and contextual fit. Figure 1 presents the PRISMA-style selection flow.

Figure 1. PRISMA-Style Flow Diagram of Source Selection

Stage	Description	n
Identification	Records identified from databases and portals (Scopus 112; WoS 68; Google Scholar 189; Sinta/Garuda 94; grey literature 24)	487
Duplicate removal	Duplicates removed across databases	93
Screening (title/abstract)	Records screened: 394 | Excluded (irrelevant, non-scholarly, off-topic): 246	148
Eligibility (full text)	Full texts assessed: 148 | Excluded (no governance/ownership construct, weak methods, duplicates of findings): 86	62
Included in synthesis	Peer-reviewed articles (47); books/book chapters (8); conceptual/review papers (5); grey literature (2)	62

Thematic Synthesis Procedure

Thematic synthesis followed Thomas and Harden's three-step procedure.[33] First, key constructs and recurring themes were coded inductively across the 62 sources (e.g., authority structure, accountability practices, asset governance, leadership succession, nazhir capacity). Second, themes were clustered analytically to identify mechanisms through which ownership status may condition governance arrangements. Third, these mechanisms were integrated into a conceptual framework specifying relationships between constructs and identifying contextual moderators. To mitigate single-coder bias, coding memos and theme definitions were reviewed reflexively against source texts in two iterative passes. The resulting framework is intended to be empirically testable, particularly through comparative and multiple-case qualitative designs. This paper remains a conceptual review: it does not present original empirical findings but theorises relationships for future testing.

[33] J. Thomas and A. Harden, "Methods for the Thematic Synthesis of Qualitative Research in Systematic Reviews," *BMC Medical Research Methodology* 8 (2008): 45.

Result

Thematic Review of Prior Studies

The synthesis of 62 sources surfaced six interrelated themes that inform the proposed framework. Table 2 summarises the themes, illustrative sources, and key findings; the narrative that follows elaborates on each theme.

Table 2. Thematic Synthesis of Reviewed Literature (n = 62)

Theme	Illustrative sources	Key findings
Pesantren authority & organisational form	Isbah (2020); Dakir et al. (2020); Ikhwan et al. (2023); Zubaedi (2020); Andari et al. (2024)	Kyai leadership centralises authority; organisational forms range from informal to foundation-based; cultural legitimacy interacts with formal structure
Governance, accountability, transparency	Zuhri & Hidayat (2022); Handayani et al. (2022); Murdayanti & Puruwita (2017); Josianto et al. (2024)	Accountability is often relational, not procedural; formal reporting weak in many pesantren; tension between community trust and regulatory demands
Asset & financial management	Nurdin (2022); Murdayanti & Puruwita (2017); BWI (2023); Kemenag (2024b); Dhihan Arwin et al. (2024)	Only ~40% of pesantren have adequate accounting systems; waqf asset certification uneven; PSAK 112 adoption limited
Leadership succession & sustainability	Ikhwan et al. (2023); Solihuddin (2024); Anshori & Pohl (2022); Azra (2012)	Hereditary succession dominant; formal succession policies rare; ownership status conditions succession pathways
Waqf governance in education	Hassan & Abdullah (2018); Ismail & Possumah (2019); Kamaruddin & Hanefah (2021); Sukmana (2020); Zakaria & Abdul-Talib (2020)	Trustee capacity is the bottleneck; productive waqf underutilised; regulatory fragmentation persists
Ownership status as under-theorised factor	Huda (2015); Fauzia (2017); Pirmani et al. (2024); present review	Property control, foundation form, and waqf designation implicitly shape governance but are rarely modelled as central explanatory construct

Pesantren organisational characteristics and authority

Studies commonly describe pesantren as institutions in which educational, religious, and social functions intertwine.[34] Authority is often anchored in kyai leadership and moral legitimacy, which can enable cohesive direction but may also centralise decision-making.[35] Organisational structures differ widely: some pesantren rely on informal administrative practices, while others develop formal foundations with professional management.[36] These variations suggest that governance mechanisms cannot be assumed uniform across pesantren and that ownership status

[34] Isbah, "Pesantren in the Changing Indonesian Context"; A. Azra, *Pendidikan Islam: Tradisi dan modernisasi menuju milenium baru*, 4th ed. (Logos Wacana Ilmu, 2012); Zubaedi, *Manajemen pesantren: Perspektif pendidikan Islam dan pengembangan kelembagaan* (Prenada Media, 2020).
[35] Dakir, Fauzi, and Anwar, "Authority Structure and Managerial Dynamics"; Ikhwan et al., "Trimurti Leadership."
[36] Jalil et al., "Organizing and Developing Pesantren"; Andari et al., "Al-Khairiyah Banten."

may interact with cultural authority in shaping control systems, a point that remains underdeveloped in the literature.

Governance, accountability, and transparency

Research on pesantren governance often focuses on accountability practices, transparency of financial reporting, and the balance between traditional authority and modern administrative standards.[37] Murdayanti and Puruwita emphasise that financial management in pesantren often prioritises relational trust between leaders and stakeholders rather than formal transparency mechanisms;[38] Josianto et al. similarly find that financial governance tends to operate through centralised leadership authority with limited documentation.[39] Many works highlight tensions between community-based trust and the increasing demand for formal accountability, especially where pesantren receive public funds, manage donor contributions, or operate economic enterprises.[40] Accountability can be upward (to boards, regulators, donors) and downward (to students, parents, local communities); where governance remains highly personalised, accountability is relational rather than procedural, creating vulnerability when leadership changes or disputes arise.

Asset and financial management

The management of land, buildings, and income-generating enterprises is central to pesantren sustainability.[41] Nurdin reports that only approximately 40% of Indonesian pesantren have adequate accounting systems, indicating significant documentation and control gaps.[42] Weak documentation and limited auditing capacity can expose institutions to mismanagement risks, while strong financial governance can enhance donor trust and strategic flexibility.[43] Waqf-based assets introduce additional governance requirements: certification under BWI procedures, compliance with Government Regulation No. 42/2006, and financial reporting aligned with PSAK 112, a standard that, as Dhihan Arwin, Nawwar, and Purba note, remains unevenly adopted across waqf institutions.[44] These layered requirements make asset governance a critical arena where ownership status is likely to matter most.

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[37] Zuhri and Hidayat, "Pesantren Governance and Accountability"; S. Handayani et al., "Integrative Accountability in Pondok Pesantren: A World and Afterlife Perspective," *International Journal of Business, Economics and Law* 26, no. 1 (2022): 88–97.

[38] Y. Murdayanti and D. Puruwita, "Transparency and Accountability of Financial Management in Pesantren (Islamic Education Institution)," *Jurnal Akuntansi* 21, no. 3 (2017): 435–47.

[39] E. Josianto, Nurhayati, and A. Santoso, "Financial Governance of Pesantren under Centralised Leadership: A Multi-Case Study," *Jurnal Akuntansi dan Auditing Indonesia* 28, no. 1 (2024): 44–60.

[40] N. Fitriyah, H. Pusparini, and Nurabiah, "Akuntabilitas keuangan lembaga filantropi Islam di Indonesia," *Jurnal Riset Akuntansi Aksioma* 20, no. 1 (2021): 33–45.

[41] Kementerian Agama RI (Kemenag), *Kemandirian pesantren: Program prioritas dan ekosistemnya* (Kemenag RI, 2024), https://kemenag.go.id; Maya Silvana and D. Lubis, "Faktor yang memengaruhi kemandirian ekonomi pesantren (Studi Pesantren Al-Ittifaq Bandung)," *Al-Muzara'ah* 9, no. 2 (2021): 129–46, https://doi.org/10.29244/jam.9.2.129-146.

[42] A. Nurdin, "Pengaruh good corporate governance terhadap akuntabilitas keuangan pesantren," *Jurnal Akuntansi dan Keuangan* 15, no. 2 (2022): 112–28.

[43] Murdayanti and Puruwita, "Transparency and Accountability."

[44] N. Dhihan Arwin, F. A. Nawwar, and V. Br. Purba, "Dampak PSAK 112 terhadap transparansi dan akuntabilitas lembaga wakaf," *Jurnal Akuntansi Syariah* 8, no. 2 (2024): 155–72.

Leadership succession and sustainability

Succession is frequently identified as a major governance challenge.[45] Many pesantren depend on charismatic leaders, and leadership transition can trigger organisational fragmentation, conflicts among heirs or stakeholders, or shifts in educational orientation.[46] Formal succession planning and governance structures can mitigate these risks, but their prevalence varies. Ownership status can influence succession pathways: in non-waqf settings, founder-centric control may produce hereditary succession norms, closely resembling waqf-ahli-like family stewardship in practice even when formalised as private foundations; in waqf (khayri) settings, trustee-based arrangements may enable broader selection mechanisms, although informal norms may still dominate.[47] Understanding these dynamics is vital for explaining long-term sustainability, and for designing succession policies that respect cultural legitimacy while strengthening institutional continuity.

Waqf governance in education

Waqf governance scholarship emphasises trustee capacity, accountability, regulatory oversight, and the productive development of waqf assets.[48] Studies on educational waqf highlight both opportunities (stable asset base, community trust, sadaqah jariyah logic) and constraints (rigid asset use, governance complexity, documentation burdens).[49] In Indonesia, waqf is shaped by national regulation (Law No. 41/2004; Government Regulation No. 42/2006; BWI Regulation No. 1/2020) and institutional actors (BWI, Kemenag, and nazhir bodies), and educational organisations may face administrative burdens in waqf registration, certification, and reporting.[50] The National Waqf Index (Indeks Wakaf Nasional) rose from 0.27 in 2022 to 0.31 in 2023, a movement from the 'poor' to 'good' category,[51] signalling incremental progress but also a large remaining gap. These factors suggest waqf ownership creates more formalised governance expectations, but outcomes hinge on trustee professionalism, digital capability, and organisational capacity.

Ownership status as an under-theorised explanatory factor

Across themes, many studies implicitly note that property control, foundation arrangements, or waqf endowment status affect organisational decisions.[52] However, few articulate ownership status as a central construct that conditions governance mechanisms and management domains. Where the distinction appears, it is often

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[45] M. Solihuddin, "The Decline of Pesantren: Examining Leadership, Financial Constraints, and Social Transformation," *Journal of Indonesian Islam* 18, no. 1 (2024): 65–92; Ikhwan et al., "Trimurti Leadership."

[46] A. Anshori and F. Pohl, "The Changing Face of Islamic Boarding Schools in Contemporary Indonesia," *Studia Islamika* 29, no. 2 (2022): 237–68.

[47] Huda, *Mengalirkan manfaat wakaf*; Fauzia, *Islamic Philanthropy in Indonesia*.

[48] Hassan and Abdullah, "Waqf Governance and Accountability"; Sukmana, "Critical Assessment of Islamic Endowment Funds"; Kamaruddin and Hanefah, "Waqf Governance Practices."

[49] Ismail and Possumah, "Waqf and the Development of Social Finance"; M. Zakaria and A. N. Abdul-Talib, "Waqf Governance and Its Role in Socioeconomic Development: A Systematic Review," *Journal of Islamic Marketing* 11, no. 6 (2020): 1235–54.

[50] Badan Wakaf Indonesia (BWI), *Peraturan BWI No. 1 Tahun 2020 tentang Pedoman Pengelolaan dan Pengembangan Harta Benda Wakaf* (BWI, 2020).

[51] Kementerian Agama RI, *Sektor wakaf Indonesia tumbuh signifikan*.

[52] Huda, *Mengalirkan manfaat wakaf*; Fauzia, *Islamic Philanthropy in Indonesia*; Pirmani, Kurniawan, and Najmi, "Legality of Waqf al-Ahli."

legal-descriptive rather than analytical-causal. This conceptual gap motivates the integrative model developed below.

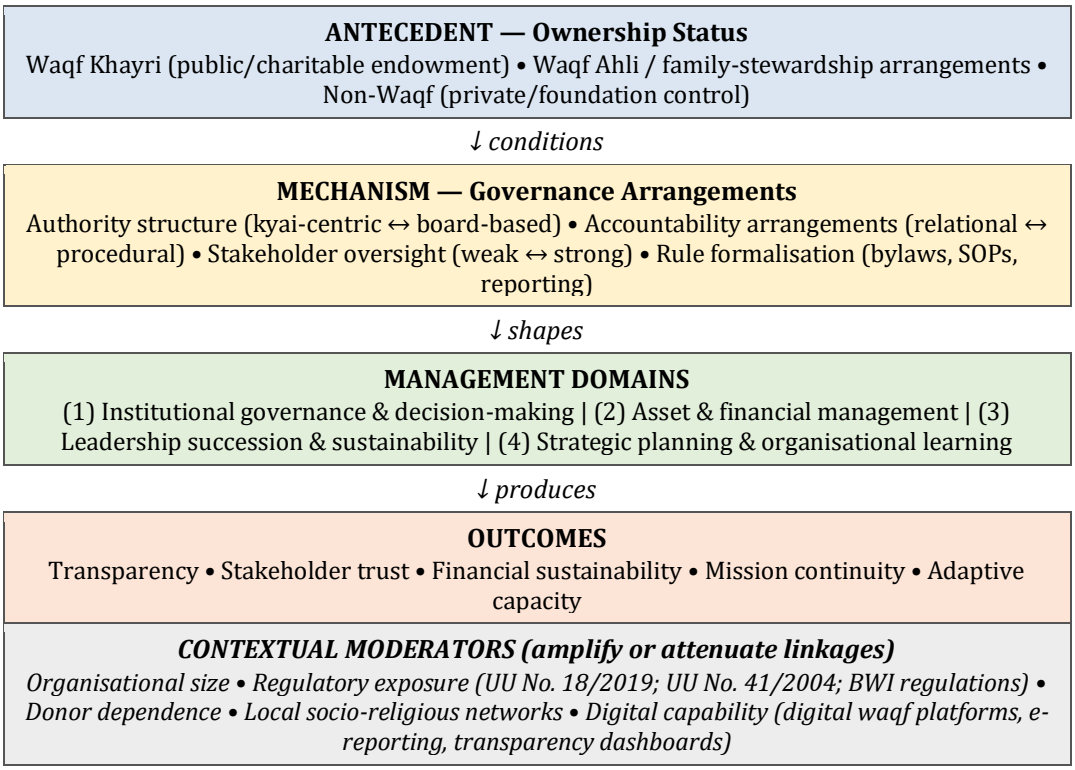
Research Gap and Synthesis

Three gaps are salient. First, a conceptual gap: pesantren management studies rarely integrate ownership status into governance theory, while waqf governance studies seldom specify how ownership constraints translate into everyday management routines in educational institutions. The two literatures speak past each other. Second, a methodological gap: comparative analyses between waqf and non-waqf pesantren, and within waqf, between waqf khayri and quasi-ahli arrangements, remain limited, with many studies focusing on single cases or descriptive accounts without systematic cross-case comparison. Third, a practical gap: policy discussions about pesantren accountability, the Pesantren Endowment Fund (Dana Abadi Pesantren), and waqf development often lack evidence-based guidance tailored to different ownership structures, producing one-size-fits-all prescriptions that may underserve both types. Addressing these gaps requires a framework that links ownership status to governance mechanisms and management outcomes in a coherent, testable manner, and that is sensitive to context.

Proposed Conceptual Framework

Figure 2 presents the proposed framework. The model positions ownership status (waqf khayri, waqf ahli / family-stewardship arrangements, non-waqf) as a foundational governance condition that shapes governance mechanisms, which in turn influence four key management domains and institutional outcomes. Contextual moderators reflect the heterogeneity of pesantren environments. The framework is probabilistic, not deterministic: ownership creates an opportunity structure, not an outcome.

Figure 2. Conceptual Framework of Ownership Status and Pesantren Management



Core constructs and definitions

Ownership status refers to whether the pesantren's core assets and institutional base are constituted as waqf khayri (public endowment), waqf ahli / family-stewardship arrangements (assets effectively stewarded within a kyai family, whether formally registered as such or operationally functioning that way), or non-waqf assets under private/foundation control. *Governance mechanisms* denote the formal and informal arrangements that allocate decision rights and enforce accountability, including organisational structures (boards, foundations, trustee bodies), rules and procedures (bylaws, SOPs), reporting and transparency practices, and stakeholder oversight (donors, community leaders, regulators). *Management domains* capture the operational arenas most affected by governance: (a) institutional governance and decision-making; (b) asset and financial management; (c) leadership succession and sustainability; and (d) strategic planning and organisational learning. *Outcomes* include transparency, stakeholder trust, financial sustainability, mission continuity, and adaptive capacity.

Mechanisms: from ownership to governance

The framework proposes that waqf khayri ownership tends to encourage a stewardship-oriented governance logic.[53] Because assets are dedicated to a specified public purpose and are inalienable (subject to istibdal restrictions), leaders face stronger expectations to demonstrate compliance, protect asset integrity, and provide transparent reporting to stakeholders (nazhir bodies, BWI, donors, community). Waqf ahli / family-stewardship arrangements sit in an intermediate position: the

[53] Davis, Schoorman, and Donaldson, "Toward a Stewardship Theory"; Qurrata et al., "Institutional Economics from Islamic Perspective."

stewardship mandate is present but principally family-directed, which can sustain mission continuity through hereditary commitment yet also narrow accountability scope. Non-waqf ownership enables more discretionary control by founders or family networks, generating agility and innovation capacity but also governance vulnerabilities if oversight is weak or succession is contested. Crucially, ownership does not mechanically determine governance quality; it shapes the opportunity structure within which governance mechanisms are designed and enacted, with agency risks and stewardship potentials distributed differently across types.

A reverse-causality note is warranted: governance capacity may also shape the decision to formalise assets as waqf. Pesantren leaders with stronger management capability may be more willing to commit to waqf registration and its attendant reporting requirements, while those with weaker capacity may resist formalisation. Empirical designs should therefore treat ownership as endogenous and consider governance capacity at baseline.

Governance effects on management domains

First, governance mechanisms influence how decisions are made and legitimised, including whether strategic choices are deliberative (board-based, shura-informed) or personalised (leader-centric). Second, governance mechanisms shape asset and financial management through internal controls, documentation practices, and auditing routines, including PSAK 112 compliance for waqf institutions. Third, governance mechanisms determine how leadership succession is managed: whether codified through bylaws and institutional roles or negotiated informally through kinship and charisma. Fourth, governance mechanisms affect strategic planning and organisational learning by enabling routine evaluation, performance monitoring, and adaptive responses to regulatory and market changes, including programmes such as Kemandirian Pesantren and Cash Waqf Linked Sukuk (CWLS).

Contextual moderators

Five moderators are highlighted. (1) Organisational size increases the need for formal governance systems and professional management; larger pesantren face greater coordination costs that push toward formalisation. (2) Regulatory exposure (engagement with public funding, accreditation, or BWI certification) intensifies accountability requirements. (3) Donor dependence pressures institutions to adopt transparency and reporting practices suited to funders' expectations. (4) Local socio-religious networks can strengthen legitimacy but may also entrench informal authority structures, making formalisation slower. (5) Digital capability (adoption of digital waqf platforms, e-reporting systems, transparency dashboards, and fintech-based nazhir reporting tools) is an emerging moderator whose salience has grown markedly in the 2020s.[54] Digital infrastructure can substantially lower the transaction cost of formal accountability, thereby attenuating the historic trade-off between waqf rigidity and non-waqf agility. These contextual factors can amplify or weaken the ownership–governance–management linkages.

Research Propositions and Agenda

Based on the framework, seven propositions guide empirical testing, particularly through comparative and multiple-case qualitative designs:

[54] Sukmana, "Critical Assessment of Islamic Endowment Funds"; Kashi et al., "Trends, Evolution and Future Research Directions in Waqf."

- **P1.** Waqf khayri pesantren are more likely to institutionalise formal accountability mechanisms (documented reporting, stakeholder oversight, BWI-aligned disclosure) than non-waqf pesantren, owing to stewardship expectations tied to endowed assets.
- **P2.** Non-waqf pesantren and waqf ahli / family-stewardship pesantren are more likely to exhibit concentrated decision authority in founder or family networks, which shapes strategic choices and may reduce procedural transparency.
- **P3.** Governance mechanisms mediate the relationship between ownership status and the quality of asset and financial management; stronger internal controls, PSAK 112–aligned documentation, and auditing practices predict higher transparency and donor trust across ownership types.
- **P4.** The clarity of succession arrangements (formalised roles, procedures, and legitimacy sources) positively influences institutional sustainability, and the dominant succession pathway systematically differs between waqf khayri contexts (trustee-based, broader selection) and non-waqf or family-stewardship contexts (hereditary-dominant).
- **P5.** Strategic management routines (planning, evaluation, organisational learning) strengthen the effect of governance mechanisms on adaptive capacity and mission continuity; the magnitude of this effect varies with ownership type because ownership constrains the option space (e.g., waqf inalienability rules out divestment as a strategic option).
- **P6.** Rigidity risks are ownership-specific: waqf pesantren face asset underutilisation when nazhir capacity is weak and shura-based deliberation is absent; non-waqf pesantren face accountability erosion and succession conflict when formal governance structures are underdeveloped.
- **P7.** Digital capability moderates all ownership–governance linkages: adoption of digital waqf platforms, e-reporting, and transparency dashboards attenuates the historical trade-off between waqf formalisation and operational agility, reducing the governance cost of compliance for waqf pesantren and raising the accountability floor for non-waqf pesantren.

Suggested operationalisation for future studies

Future research may operationalise governance mechanisms through indicators such as the presence of formal boards/trustee bodies, documented SOPs, frequency and openness of financial reporting (including PSAK 112 adherence), audit practices, and stakeholder participation in decisions. Asset management can be assessed through asset registries, waqf certification status, maintenance and development plans, and revenue diversification (including participation in CWLS, productive waqf ventures, and Kemandirian Pesantren programmes). Succession can be examined through written succession policies, leadership selection processes, and conflict resolution mechanisms. Digital capability can be measured through the presence of e-reporting systems, digital nazhir dashboards, online transparency portals, and integration with BWI digital infrastructure. Outcomes may include perceived trust, financial stability measures, and continuity of educational

programming. Qualitative Comparative Analysis (QCA) and cross-case thematic analysis are promising approaches to capture causal configurations; paired multiple-case designs matching waqf khayri, waqf ahli / family-stewardship, and non-waqf pesantren on size and region offer particularly strong leverage. A brief illustrative comparison is offered in Table 3.

Table 3. Illustrative Comparison of Ownership Types and Expected Governance Signatures

Dimension	Waqf Khayri	Waqf Ahli / Family-Stewardship	Non-Waqf (Foundation/Private)
Primary beneficiary	General public / umat	Family/descendants first; public benefit secondary	Determined by the foundation's bylaws
Dominant governance logic	Stewardship (amanah-centred)	Hybrid stewardship–family agency	Agency (control-based)
Accountability direction	Upward to BWI/nazhir; downward to umat	Primarily internal (family) and relational	Upward to the foundation/board; downward to students
Succession pathway	Trustee-based selection	Hereditary; family-led	Bylaws-defined; may be hereditary or appointment-based
Asset flexibility	Highly constrained (istibdal only)	Constrained by waqf rules + family norms	Flexible within the foundation charter
Typical risk	Asset underutilisation; compliance burden	Family conflict; succession disputes	Accountability erosion; mission drift

Discussion

Theoretical Implications

The framework advances pesantren management scholarship by explicitly positioning ownership status as a foundational governance condition. It integrates institutional governance theory with agency and stewardship perspectives, strategic management, and Islamic governance principles, clarifying how legal-institutional constraints and cultural authority interact to shape management practices. By specifying digital capability as a moderator, the framework also opens a conversation between pesantren/waqf scholarship and broader debates about fintech, e-governance, and transparency infrastructures in the nonprofit sector. The framework offers a mechanism-based, mid-range theoretical model that can be empirically refined and tested, in addition to a literature that has been dominated by descriptive single cases.

Practical Implications

For pesantren leaders, the framework highlights the importance of aligning governance mechanisms with ownership realities. Waqf khayri pesantren can strengthen sustainability by professionalising nazhir functions, maintaining clear asset documentation (PSAK 112–aligned), and establishing transparent reporting routines supported by digital tools. Waqf ahli / family-stewardship pesantren benefit from articulating shura-based decision mechanisms that balance family continuity with broader stakeholder voice. Non-waqf pesantren can reduce succession and accountability risks by formalising governance structures (boards, bylaws, audit

functions) that balance charismatic leadership with institutional checks. Across all types, strategic planning cycles, performance monitoring, and investment in digital capability enhance adaptive capacity.

Policy Implications

For policy stakeholders, the framework suggests that one-size-fits-all governance prescriptions may be ineffective. Indonesian policy instruments operate on multiple layers: Law No. 18/2019 on Pesantren; Law No. 41/2004 on Waqf; Government Regulation No. 42/2006; BWI Regulation No. 1/2020; and programmes such as Dana Abadi Pesantren, Kemandirian Pesantren, and Cash Waqf Linked Sukuk (CWLS). Regulatory guidance and capacity-building can be tailored to ownership type: supporting waqf certification and nazhir professionalisation for waqf khayri pesantren; strengthening governance standardisation and accountability incentives for non-waqf pesantren; and developing distinctive compliance pathways for waqf ahli / family-stewardship arrangements that neither force them into khayri templates nor leave them unregulated. Policymakers may also promote interoperable digital reporting templates, integration with BWI's digital waqf platforms, and audit support to improve transparency without undermining pesantren autonomy. The National Waqf Index (Indeks Wakaf Nasional) and its six dimensions offer a ready platform for differentiated benchmarking.

Limitations

As a conceptual review, this paper synthesises existing literature and develops a framework without presenting new empirical findings. Although the structured search and PRISMA-style selection reduce selection bias, the review may still be constrained by publication bias and by uneven coverage of pesantren ownership categories in the literature: waqf khayri is better documented than waqf ahli / family-stewardship arrangements, which often operate informally. Coding was conducted by a single author with reflexive iterative review rather than independent double-coding, which introduces residual interpretive risk. Legal definitions and practices of waqf registration and governance also vary across Indonesian regions and institutions, which may complicate generalisation. Finally, the rapidly evolving landscape of digital waqf infrastructure means that the digital-capability moderator is a moving target; propositions relating to it should be revisited as the infrastructure matures. These limitations underscore the need for comparative field studies (ideally matched multiple-case or QCA designs) to validate and refine the propositions.

Conclusion

This paper developed an integrative conceptual framework explaining how waqf versus non-waqf ownership, and, within waqf, how khayri versus ahli/family-stewardship variants, may shape governance mechanisms and core management practices in Indonesian pesantren. By linking ownership status to authority structures, accountability arrangements, asset governance, succession pathways, and strategic management routines (and by integrating institutional, agency, stewardship, strategic management, and Islamic governance perspectives), the framework addresses a key gap in the fragmented literature on pesantren modernisation and waqf governance. The seven propositions and accompanying research agenda provide a foundation for comparative and multiple-case studies in Indonesia and, potentially, in other Southeast Asian contexts where pesantren-equivalent institutions exist. The practical

relevance is immediate: for pesantren leaders, nazhir bodies, BWI, Kemenag, and donors seeking more transparent, sustainable, and context-sensitive pesantren governance in an era increasingly shaped by digital waqf infrastructure and the ambitions of the Dana Abadi Pesantren.

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Conflict of Interest Statement

The author declares that there is no conflict of interest regarding the publication of this study.

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