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Sharia Enterprise Based Control Management and Cultural Control in an Islamic Boarding School

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ABSTRACT
This study aims to assess the revitalization of the management systems of Islamic educational institutions, particularly Islamic boarding schools (Tebuireng), focusing on modernization and declining student numbers. This research is unique in its creation of an internal control system based on the principle of amanah (trust) from Sharia Enterprise Theory (SET), the tension between traditional controls (constraining) and the necessity for adaptive innovation (enabling) is addressed in this research. The outcomes demonstrate that the management system was successfully revitalized by utilizing the amanah principle as a philosophical and practical approach. This principle instills a direct system of accountability that includes God (the hablunminallah) and people (the hablunminannas), such as parents and donors. Implementation of strategies involves utilizing diagnostic tools to recognize problems like old buildings) and interactive tools to implement new plans, such as the "Sak Ambané Santri Siji" program for improving infrastructure and the utilization of information systems based on computers for academic endeavors and finances. As such, the number of students increased significantly, which increased the school's popularity and maintained its status. This approach fosters collaborative and participatory systemic oversight through dialogue.

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INTRODUCTION

Islamic boarding schools are non-profit educational institutions that make significant contributions to the nation's character and moral development. However, the management and control systems of large pesantren face significant challenges due to increasing operational complexity and increasing demands for public and financial accountability. Today, the traditional methods of management and control that are commonly employed in religious communities are primarily derived from informal systems, such as religious faith (sima' wa tā'ah) and simple faith. While this approach has been effective in preserving culture, it often has limitations in terms of long-term effectiveness and formal financial oversight during modernization. Failure to effectively combine formal and informal rules could jeopardize the stability and long-term viability of existing Islamic charities.

MCS research on non-profit and religious organizations generally still focuses on controlling manager behavior in the context of profit (Andini et al., 2025). This research fills this gap by offering a novel approach in the form of Management Control Design based on Sharia Enterprise Theory

(SET). This contrasts with previous research that primarily used SET in the context of Corporate Social Responsibility (CSR) (Saadah et al., 2023; Suyuti & Muchran, 2023) or as an analysis tool in Islamic banking (Rizal et al., 2024). This study chose SET as the primary analytical tool to reconstruct the concept and practice of MCS in the context of non-profit educational institutions. SET, which views entities as a trust from Allah SWT and aims to achieve falah (well-being in this world and the hereafter), provides a holistic framework that goes beyond a mere profit focus. The core concept of amanah in SET is used to strengthen cultural control, shifting accountability from merely to superiors/stakeholders to transcendental accountability.

The choice of Tebuireng Islamic Boarding School as a case study to investigate the advantages of Management Control Systems (MCS) in sustaining longevity for over a century is optimal, as it has surpassed 100 years since its establishment in 1899, demonstrating remarkable adaptability and resilience in the face of evolving circumstances. Tebuireng presents a distinctive environment wherein traditional Management Control Systems (MCS), rooted in religious principles and a robust organizational culture characterized by obedience and simplicity (Arifin et al., 2024), coalesce with contemporary MCS, which involve the administration of numerous students, formal institutions, and intricate assets. This interplay enables researchers to discern how the integration of formal and informal controls has underpinned the sustainability of the institution's mission, financial stability, and human resources throughout an extensive and transformative era.

The decrease in student enrollment in Tebuireng Islamic Boarding School is a significant dilemma that jeopardizes the financial viability and reputation of Islamic boarding schools, demanding the establishment of a structured management control system. This dilemma is the result of Islamic boarding schools' failure to adapt to a changing environment in which competition from madrasas and modern schools is increasing, while parents' expectations for curriculum quality and graduation relevance rise. If unchecked, the drop in student enrollment may cause a liquidity problem, harm reputations, and jeopardize operational continuity. Social and cultural transformations in Indonesia have profoundly influenced educational methodologies, particularly within Islamic boarding schools (Budiharso et al., 2023). In the contemporary millennial era, Islamic boarding schools function not just as centers for religious teaching but also as institutions that must evolve in response to advancements in science and technology. Shofiyyah et al. (2019) emphasize the need to adopt differentiated management strategies in Islamic boarding schools to cope with these changes. The management of Islamic boarding schools must take into consideration the following elements: the vision and mission of the school, the school's philosophy of Islamic education, the functional structure of the organization, the school's partnerships and services, the strategic planning and development, the human resource management, and the dynamics of strategy implementation (Nurmaliyah et al., 2023).

Yaro (2023) emphasizes that both school facilities and infrastructure are key elements in effectively implementing educational policies and developing student potential, focusing on attracting public interest in educational institutions, especially parents seeking high-quality education for their children. Sulaeman (2021) shows that providing adequate educational infrastructure is crucial to attracting public interest, especially among parents who want to provide their children with a high-quality education. Poor facilities can be a deciding factor for parents to choose other educational institutions over Islamic boarding schools, which can impact the institution's sustainability. Therefore, improving infrastructure should be seen as a strategy to increase the competitiveness of Islamic boarding schools in the face of the growing number of educational institutions offering a variety of methods and approaches to education.

Many Islamic boarding schools have a lot of cultural and moral values, but they often have trouble managing because they rely too much on Kyai Charisma. The reliance on the principal's personal popularity in Islamic schools of faith often results in structural limitations, which transform the religious power into an administrative failure. This typically leads to a lack of control

over the Management System (MS), which is characterized by centralized, unformalized decision making. This "tempting trap" is said to be effective because without the direct involvement of the principal, the administrative system can become rigid, as employees' habit of unconditional obedience (sami'na wa atho'na) can lead to professional inaction and hinder the implementation of modern, legal and reasonable management methods. This results in inefficiencies in financial accountability, as well as a lack of quality teaching and the failure to maintain or destroy resources (dormitories, kitchens, libraries) because no one is responsible for them. Meliani & Zaqiah (2022) reported that the implementation of a financial management system based on information technology can enhance the transparency and efficiency of financial management in Islamic schools. This is in line with the findings of Ramli et al. (2023) emphasized the necessity of financial components in the optimization of management and increased transparency. Implementing an online academic information system can simplify the management of student information and improve communication between school principals and parents. High-performance information systems can acquire information quickly and effectively, thereby improving management efficiency and student learning outcomes (Badrun, 2024).

Moreover, risk management is a significant consideration in the administration of Islamic boarding schools. The research by Ekaningsih et al. (2022) demonstrates that risk management in Islamic schools can reduce financial losses caused by operational problems, allowing schools to focus more on educational goals. In today's rapidly changing educational and social environment, implementing a comprehensive management system is crucial for enhancing the competitiveness of Islamic boarding schools (Iryani et al., 2021)**.** Control systems have a solid platform on which to base addressing issues through planned actions. Diagnostic control measures allow Islamic schools to differentiate between the causes of errors, such as antiquated facilities or ineffective teaching methods, these can then be corrected. The findings of Bernd & Beuren (2022) are pertinent to interactive controls that are employed to promote and improve infrastructure as well as increase quality of staff. In addition, the control system improves efficiency by implementing strict financial and operational rules and encourages teachers and administrators to focus on their work results and take responsibility. Therefore, the management control system is an important tool for enhancing the attractiveness of Islamic boarding schools, ensuring their financial stability, and guaranteeing the sustainable development of the curriculum in the future. In the long run, these results demonstrate that management control systems, such as interactive systems, can drive innovation.

As a result, studying the methods of management control in Islamic-based boarding schools is crucial. This involves more than simply increasing the effectiveness of the institution, it also involves cultivating character and the quality of education that the institution can provide. By utilizing effective methods of administration, Islamic boarding schools can augment their effectiveness and relevance to modern society while also cultivating a generation that is proficient in both religious and scientific disciplines. This expansion of responsibilities includes formal education, business divisions, and significant asset management, all of which pose the potential for resource misuse in the absence of effective controls. This research is critical due to the conflict between control methods and the need for innovation in Islamic boarding schools, which must now adapt to modern needs. Traditionally, the Kiai (spiritual leader) functions as the sole arbiter of truth and policy, a model that ensures high levels of communal loyalty but often bypasses formal institutional procedures. When modern management controls—such as decentralized decision-making or departmental autonomy—are introduced, they can be perceived as a challenge to the Kiai's spiritual mandate. This creates a bottleneck that prevents innovation from being spearheaded because the organization's structure is not designed to promote independent action or rapid assimilation of modern educational standards without having to be explicitly approved by the central office. While traditional control mechanisms are comprehensive and error-

prevention-focused (restrictive control), they often hinder managers and students from unleashing their creativity and generating new ideas. Therefore, a fundamental shift in perspective is needed. This includes, in particular, researching how control systems can drive or facilitate innovation (enabling control) (Bernd & Beuren, 2022).

This research aims to tackle these challenges by pinpointing a control model that is pertinent to the distinctive attributes of Islamic boarding schools. Consequently, the significance of this research is rooted in the endeavor to uphold sustainability, public confidence, and the caliber of education within Islamic boarding schools in the face of modernization. We anticipate that this research will yield substantial theoretical and practical advantages for the advancement of management science and its applications. This research seeks to augment the existing knowledge in accounting and nonprofit management by formulating an internal control model based on Islamic principles. The current state of the art in the administration of Islamic boarding schools focuses on accommodating the conflict between traditional leadership based on Kyai Charisma, which is characterized by "encroachment", and the requirements of modernization that necessitate "allowing controls" for innovation. The greatest obstacles are adapting to technological changes, increasing competition, and parents' disdain for the quality of curriculum and the lack of concern for school facilities. These factors often result in the risk of financial ineffectiveness, lack of accountability, and poor asset management. As a result, SOTA needs a functional and transparent MCS that is based on the Islamic concept of vertical (*hablunminallah*) and horizontal (*hablunminannas*) accountability. Prior studies have concentrated on accountability inside Islamic banks (Kamaruddin & Auzair, 2020), although have been restricted to non-profit Islamic religious entities.

This research aims to significantly contribute to the gap's bridge by creating a new internal control system specifically based on the *amanah* principle of Sharia Enterprise Theory (SET). This uniqueness is derived from *the amanah* principle's practical and philosophical importance, which creates a dual system of accountability to God (the primary owner of resources) and to stakeholders (including donors and parents). The case study at the Tebuireng Islamic Boarding School demonstrates the effective revitalization of the MCS through a hybrid of diagnostic and interactive controls (to identify issues like the deteriorating infrastructure and to execute new initiatives like the "Sak Ambene Santri Siji" program and computer-based information systems). This study offers an Islamic-based internal control model for nonprofit accounting and management, while also serving as a framework for other faith-based institutions to balance stringent accountability with adaptive innovation (Destiana & Handayani, 2022; Sulaeman, 2021).

LITERATURE REVIEW

Sharia Enterprise Theory (SET)

Sharia Enterprise Theory was developed and modified from the Enterprises Theory (Saadah et al., 2023). Enterprise theory itself is a conceptual framework used to understand and manage large organizations or business entities. Several basic principles underlie enterprise theory. First, the principle of integration refers to the importance of connecting and coordinating various elements within an organization, including people, processes, and technology. Second, the principle of adaptation emphasizes the need for organizations to adapt to environmental and market changes. This includes the ability to identify trends, anticipate change, and take timely action. Sharia Enterprise Theory affirms that God is the primary source of trusts and wealth held by stakeholders. Those who receive trusts are responsible for the use and purpose of resources. Sharia Enterprise Theory states that the ultimate ownership rests with God (Liwan et al., 2024).

Shariah Enterprise Theory (SET) regards business enterprises as extensions (khalifah) of Allah SWT in resource management, significantly altering the paradigm from maximizing shareholder wealth for all stakeholders. Within the SET framework, the notion of *amanah* functions

as a fundamental pillar that connects philosophy to practice. Amanah is characterized as a dual obligation: vertically towards Allah SWT, the rightful owner of assets, and horizontally towards other individuals and the environment (Meutia & Daud, 2021). Humans are only given the right to manage, and therefore must be accountable for everything they do to God, both vertically and then to other humans (Asyifa et al., 2023). This should encourage Islamic boarding school managers to behave in a *amanah* manner in every step, where the organization's managers must be responsible for managing the wealth given to them in an accountable and transparent manner. Consequently, sharia organizations must exhibit transparency and equity in financial reporting while also showcasing extensive socio-environmental accountability, as all their operations represent a kind of accountability for the entrusted resources, necessitating complete sharia compliance.

Amanah Concept

Amanah and trust share analogous meanings: security, confidence, the capacity to meet the expectations of the trusting individual, possessing the competence or experience to execute duties, fulfill commitments, uphold promises, and act with complete accountability, integrity, or adherence to moral standards (Herijanto, 2022). It can signify wanting to accomplish things according to the rules, or it can mean being honest and dependable. *Amanah* is geared not only towards humanity and duty in human relations but, more significantly, towards God Allah the Almighty, adhering to His directives to transform it into *ibadah* or acts of devotion for the *maslahah* or wellbeing of society (Herijanto, 2022). Allah states that fortunate individuals are those who fulfill their commitments and amanah also signifies the obligation to fulfill entrusted responsibilities. Transparency, integrity, and exemplary service are manifestations of amanah (Amalia M et al., 2024). It aligns with QS An-Nisa Verse 58, Allah says, "Indeed, Allah commands you to return trusts to their rightful owners;1 and when you judge between people, judge with fairness. What a noble commandment from Allah to you! Surely Allah is All-Hearing, All-Seeing."

The principle of trust in Islamic economics is crucial for establishing a legitimate and sustainable economic system. It integrates the concepts of trust, integrity, and accountability into asset management (Aksana, 2024). Economic participants, including individuals, corporations, and financial institutions, are supposed to maintain the principle of integrity in all aspects of their economic efforts. They must ensure that their actions neither negatively impact others nor harm the public interest, but are for their own benefit. This principle helps promote equality and transparency in financial transactions. Islamic economics attempts to create a monetary system based on morality, justice, and sustainability. It promotes the concept of Amanah. This is derived from accounting principles that focus on the long-term viability of a company by reducing the likelihood of information error.

Accountability in Islam is linked to the core principle of tawhid, which claims that there is only one God and Muhammad is Allah's prophet; hence, tawhid has become a cornerstone for all Muslim deeds. As a result, accountability to God (*hablunminallah*) and accountability to people (*hablunminannas*) have emerged as key notions in Islamic accountability. Accountability is essential for all organizations, especially Islamic boarding schools (*pesantren*), which are Islamic educational and missionary institutions. This is because every organization has relationships with both internal and external parties and is accountable for managing the resources that have been entrusted to it (Meutia & Daud, 2021). (Herijanto (2022) defines accountability as a type of accountability between management or the beneficiary of a trust and the trustor for managing the resources entrusted to them, it called *amanah*, both vertically and horizontally. Accountability is a crucial topic, particularly given the current issue of diminished trust in the economy. The erosion of public trust has rendered accountability, particularly financial responsibility and challenging (Yurmaini et al., 2021).

Some researchers have attempted to analyze the validity of faith-based institutions on a

conceptual level. Kamaruddin & Auzair (2020) as well as Puspitarini et al. (2023) focuses on faith-based social enterprises, this study links "Islamic accountability" directly to public trust, showing how transparency in both spiritual and financial goals improves organizational legitimacy. Yurmaini et al. (2021) explain that a lack of financial responsibility and accountability leads to the erosion of public trust, which directly contributes to an organization's legitimacy. These studies have focused on how adaptability to environmental changes affects organizational legitimacy and how public trust in an organization is maintained, which can improve its legitimacy. As a result, critical concerns such as how the implementation of rational accountability practices interacts with religious principles, which might lead to accountability modifications in those activities. Furthermore, the absence of institutional accountability systems has weakened the credibility of faith-based institutions, especially Islamic organizations (Ghafran & Yasmin, 2020). As a result, additional empirical research regarding the legitimacy of Islamic organizations is required.

RESEARCH METHOD

This study utilized a qualitative methodology with case study fieldwork. The choice of Tebuireng as the study subject is considered beneficial because this institution has maintained its position for over a century (since 1899) and has successfully transitioned through multiple eras of change. This approach facilitates the discovery of specific "strengths" in MCS that cannot be solely derived from numbers or surveys. Parker & Northcott (2016) explain that in qualitative accounting and management research, case studies provide a pathway for theoretical generalization, where insights from a specific case can be used to develop Sharia Enterprise Theory in a broader context. Comprehensive semi-structured interviews concerning the execution of the management control system were undertaken with stakeholders involved in the plan implementation at the Tebuireng Islamic Boarding School. The interviews were performed to identify problems in implementing the control system that could impede effective organizational governance (Nafidah et al., 2020). Data were acquired through written and electronic interviews at the Islamic boarding school, these sessions were informal as well as formal, including focus group discussions (FGDs). Accordingly, we conducted interviews with stakeholders engaged in the execution of the control system, specifically the head of the Foundation and the religious instructor.

Tebuireng Islamic Boarding School in the Gudo district of Jombang Regency was chosen as the research venue based on numerous factors. First, the Islamic boarding school foundation is a public-sector institution that offers educational services as well as a venue for Islamic religious outreach. This shows that the Islamic boarding school's activities have a substantial impact on the community's social and religious background. Second, although being hundreds of years old, the Islamic boarding school has managed to survive in the modern period as a symbol of Islamic education that keeps up with advances. Thus, study in this area can provide detailed insights into how religious rituals and financial management function within the context of a distinct Islamic culture.

The objective of case study research is to comprehend the conditions or practices inherently Parker & Northcott (2016) and to identify sources and informants capable of providing pertinent information aligned with the actual circumstances, thereby facilitating the revelation of phenomena through the investigation (Kinnear & Ogden, 2014). By including key participants who are directly involved in the plan's execution, we could recognize common patterns of attitudes and perspective regarding financial responsibility and institutional oversight. We conversed with four individuals involved in the implementation of this management system, including the head of the Islamic boarding school's foundation, the finance team, and the teachers (ustadz/ustadzah). First, we choose the leader of the Islamic Boarding School as the head because as the supreme figure, he possesses complete authority over finances and activities. He provides the "written and verbal approval" necessary for all institutional matters, making them the primary source for

understanding strategic goals. Second, the finance team/treasurer is responsible for the "disbursement and accountability mechanisms" for various funds (zakat, tuition, business units). They provide the technical data on how IT-based financial systems are implemented to ensure sharia compliance and transparency. Third, Ustadz/Ustadzah are the primary "human resources" who must implement the amanah principle in their daily work. They offer insight few educational programs and participate in musyawarah (deliberations) to provide feedback on institutional improvements.

In this research want to focus on the concept of management control system design, so we determined the 4 informants and the data provided by those informants are sufficient. The main interview questions were as follows:

1. Changes are often needed when things change. How does an Islamic boarding school, as an organization, feel about and react to emerging developments, such as technology, a more independent curriculum, and changes in society?
2. What are the main values (like amanah, khidmah, and ukhuwah) that this Islamic boarding school believes in and lives by?" How are these values set?
3. What are the regulations governing the disbursement and accountability mechanisms for monies, including zakat, infaq, tuition fees, and business unit funding? What regulatory frameworks guarantee that monies be utilized in alignment with Sharia principles and their specified goals?

The researcher's capacity to function as the principal instrument allowed him to process and find patterns in informants' attitudes and perspectives on the phenomena of accountability in financial management at the Islamic boarding school. As a result, the researcher plays an important role in getting a thorough grasp of the observed reality. The data source for this study was primary data. This approach allowed the researchers to act as the primary instrument for data collection, enabling them to identify intricate patterns in informant attitudes regarding financial accountability and organizational governance. The core analysis focused on how the institution revitalized its management control systems by integrating the principle of amanah from Sharia Enterprise Theory (SET). By synthesizing diagnostic controls to identify institutional declines and interactive controls to implement new initiatives, the researchers were able to explain the institution's successful adaptation to modernization.

Researchers were directly involved in all phases of the investigation, including data collection, behavioral observation, interviews, and observation of informants. The researcher must be present to collect the material in a detail-oriented and thorough manner, without disregarding small details that are significant. As an observer of informants, the researcher must listen carefully and pay attention to every piece of information communicated by the informants. In this situation, the researcher serves as the major instrument for directly communicating with informants, who include the head of the Islamic boarding school foundation, finance team, and the teachers (ustadz/ustadzah). To ensure the data is dependable and legitimate, the researchers employed a comprehensive strategy of triangulation that included multiple methods of data collection and multiple sources of information. They attained primary data through direct, structured interviews, and documented reading of written passages.

The validity of the findings was enhanced by the theoretical triangulation approach, which viewed the management practices through the lens of both modern accounting theory and Islamic principles. Adhering to the principle of "trust" (Amanah), they constructed a dual responsibility structure, encompassing both vertical responsibility to God (Hablunminallah) and horizontal responsibility to the community (Hablunminannas). This multidimensional data collection and analysis approach ensures that the research captures the complex interrelationship between traditional religious values and modern state regulations.

RESULT AND DISCUSSION

THE CONVERGENCE OF FAITH AND FUNCTION: AMANAH AS THE CORNERSTONE OF INSTITUTIONAL RESILIENCE

The peaceful approach of disseminating and practicing Islam is known as *rahmatan li al'alamin*. This concept may also contribute to the strong acceptability of an Islamic school. Islamic Boarding School, or *pesantren*, are Indonesia's oldest educational institutions. An Islamic Boarding School respects Islamic principles in terms of culture, customs, and lifestyle. Furthermore, the creation of IBS began simply: Kyai (Islamic clerics or IBS leaders), who are also experts and highly respected people in Islam, taught in mosques or their homes. However, as the number of students at IBSs has grown and they now come from a variety of places, they require a place to stay, such as a dormitory; hence, an IBS also provides dormitory/living space for its students. Thus, Kyai leads an IBS and gives it tremendous legitimacy, as is customary in religious organizations (Ahmad et al., 2025). These are the fundamental characteristics of an Indonesian IBS.

The sources of revenue for an IBS can vary. It is mostly derived from the Kyai's own funds, commercial lines, student monthly fees, and societal financial aid in the form of *zakat, shodaqoh, and waqf* (Ritonga & Buanaputra, 2022). The Indonesian government, on the other hand, has paid increased attention to IBS's role in improving the country's education system by allowing them to receive public funding under Law 18/2019. In terms of accountability practices, IBSs have been distinguished by trust-based and informal accountability among organizational members because they believe that any activity is directly monitored by God.

> "*Duwit kuwi ora mung dhuwit, nanging uga kapitadosan (kepercayaan) sing gedhe banget. Amanah (kepercayaan) kuwi dadi cekelan (pegangan) sing utama. Dasaré mung siji: njaga kapercayan lan ajining dhiri (harga diri). Menawa amanah kuwi isa ditampa kanthi apik, insya Allah program isa kelakon kanthi maksimal lan berkah.*"

The notion of *amanah* is essential for developing efficient system controls in Islamic organizations (Ritonga & Buanaputra, 2022). *Amanah*, denoting trust and reliability, necessitates that persons maintain honesty and accountability in their conduct. This idea is particularly pertinent to infrastructure improvement, the expansion of payment methods, and the enhancement of human resources within companies. Amanah promotes the concept of trust-based accountability processes between organizational members. Initially, the necessity of the principle of amanah in the construction of infrastructure is crucial to ensure the effective and efficient utilization of controlled resources. The creation of solid infrastructure foundations is essential to providing a comprehensive management of organization. A research endeavor by Destiana & Handayani (2022) revealed that fostering a supportive work environment via the implementation of control mechanisms promotes innovation and creativity, subsequently reinforcing the organizational framework. In this context, *amanah* underpins openness and accountability in the administration of development programs, hence enhancing public confidence in the accountable institutions (Meutia & Daud, 2021).

Mr. Ghofur, the chairman of the foundation at the Islamic boarding school, stated the following:

> "*Jaman kuwi, jumlah santri pancèn mudhun amarga akèh pondhok anyar sing padha ngadeg. Mula, strategi utama sing digagas Gus Sholah yaiku ndhawuhaké arsitek supaya mbangun lan mbenahi wujud fisik pondhok, ben santri-santri krasa betah manèh. Banjur, golèk dhuwit kanthi nggawé jaringan (networking) sing wis ana, lanjut nggawé program 'Sak Ambené Santri Siji' – ora mung masalah amben, nanging sing wigati, ing saben dharmah (komplek kamar) wis dicawisaké kamar kanggo ustadz pengawas, tujuwané supaya para santri kuwi krasa ayem lan bisa sinau kanthi tenanan.*"

"*Alhamdulillah, sawisé program 'Sak Ambené Santri Siji' mau lumaku, santri-santri padha seneng lan krasa betah. Jumlahé santri wiwit mundhak akèh, saka 800 dadi 6.000 santri. Lan tekan saiki isih mundhak terus. Mula, rong taun nganti telung taun pungkasan iki, Gus Sholah ndhawuhaké supaya digawé program aplikasi. Aplikasi iki tujuwané kanggo nggampangaké para wali santri anggoné ndelok jadwal bayaran lan nèmokaké (memantau) kepriyé proses sinau anakké ing pondhok*"

The "*Sak Ambené Santri Siji*" program has been very successful, making students feel at home and increasing the number of students from 800 to 6,000. This shows that the school has done a good job of fulfilling its educational and caring responsibilities. This big jump shows that people trust the school a lot, because the community (parents) will only send their kids to schools that have shown they can be trusted and responsible. This is the outcome of diagnostic control regarding the assessment of the needs and desires of the parents to ensure the students' comfort at Tebuireng. This is the basis for Gus Sholah, as the leader of the Islamic boarding school, deciding to improve the infrastructure first after there was a significant decline in the number of students. He also implemented a policy of one bed per student to ensure their comfort while studying. This aims to attract the interest of students to stay at the boarding school. To keep this developing trust and take care of it, Gus Sholah decided to make a sophisticated application program. This app shows a dedication to openness by letting parents keep an eye on their child's learning progress and payment plans. This way, the whole educational process is watched over and the trust is kept. So, the step of modernizing through the application is a deliberate move to make sure that this huge expansion is matched by good and open management practices (interactive controls).

Accountability to the leader as decision-maker and to the organization is standard at Tebuireng Islamic Boarding School. The foundation chairman, as the supreme leader, exercises complete control over the foundation's finances and activities; however, all matters necessitate both written and verbal approval from the kyai (Islamic boarding school). The management conducts activities in compliance with established regulations, ensuring alignment with religious teachings, and prepares straightforward reports that are easily comprehensible to the kyai. Management accountability is executed through organizational meetings and deliberations, with outcomes subsequently reported to the foundation's leadership. This accountability process demonstrates the participation of all members in decision-making and ensures transparency in reporting activities to leadership. Management and members have access to information from the reports of the Islamic boarding school for accountability purposes. Mr. Ghofur, the chairman of the foundation at the Islamic boarding school, stated the following:

"*Sak rampungé kabèh iku, Gus Sholah rumangsa perlu banget nggawé lapuran sing cukup (memadai). Iki dadi wujud tanggung jawab marang sapa waé sing wis paring dana, kaya santri, wali santri, utawa para donatur lan pihak liyané. Tujuwané yaiku supaya lapuran kagiyatan iki dadi luwih cetha (transparan), lan uga dadi wujud matur nuwun marang wewènèh (pemberian) sing wis diparingaké marang pondhok.*"

Enhancing the quality of human resources is essential to guarantee that workers within a company possess the requisite skills and knowledge to perform their responsibilities. Destiana & Handayani (2022) asserts that team innovation is significantly influenced by individual capabilities and the presence of an effective control structure inside the business. Moreover, enhancing human resources is intricately linked to the notion of reliability. Human resources that understand and implement this idea in their job typically exhibit superior work ethics and are capable of fostering a responsible and transparent system (Modise, 2025) . Research indicates that educational institutions incorporating values of a*manah* into their curricula yield graduates who are not only professionally competent but also exhibit heightened ethical awareness, consequently diminishing the probability of violations in business or governmental practices (Kharouf et al., 2014). This aligns with the aim of the Tebuireng Islamic Boarding School to emerge as a premier institution that cultivates leaders of exemplary character.

"Mula saka kuwi, sawisé ana kagiyatan, lumrahé (biasanya) banjur ana rembugan (musyawarah) sing dibukak (terbuka) kanggo ngevaluasi. Ing rembugan kuwi dibahas bab apa waé sing perlu dibenahi lan didandani. Banjur, ana uga penyampéan kritik lan saran saka para Ustadz/Ustadzah, lan uga masukan saka masyarakat, apik kuwi masyarakat kiwa-tengen pondhok utawa perwakilan wali santri. Tujuwané, supaya kagiyatan sing bakal dianakaké mengko bisa luwih apik manèh."

Accountability to Allah SWT in this world involves the obligation to maintain individual rights and not to engage in any malice or infringement of other people's rights. In Islam, the notion of amanah (trust or command) holds significant importance. When a person receives a task from Allah (SWT) or another person, they are morally obligated to fulfill it with honor and fidelity. Every member of society is responsible for maintaining the well-being and harmony of the community. Today, these principles are often expressed in a legal system intended for all citizens. The commandment to fulfill commandments is consistent with the teachings of Allah (SWT), specifically: "O you who believe, do not depart from Allah and the Messenger (Muhammad), and do not abandon the goods entrusted to you, while you are aware." Surah Al-Anfal, verse 27.

Ultimately, understanding the public's preferences is crucial to the proper operation of a system of security based on the concept of amanah. The principle of amanah compels organizational members to heed and address the needs and ambitions of the community, facilitating the system's adaptation to the local context (Kamaruddin & Hanefah, 2021; Puspitarini et al., 2023). Thus, system control is collaborative and participatory rather than unilateral, enhancing public trust in established institutions. The Amanah principle is responsible for all aspects of system control, including infrastructure and human resources, while increasing public faith and a sense of responsibility in regards to resource management.

SET designates Allah SWT as the supreme proprietor and principal source of the Amanah, with human organizational members serving as Khulafah (stewards) charged with the management of resources for the benefit of all creation (people and nature). Consequently, the assertion that "understanding the desires of society is crucial" and that governance must be "collaborative and participatory, not unilateral" goes beyond mere social strategy; it embodies Amanah—a duty of vertical accountability to God that manifests as horizontal accountability to all stakeholders and the environment. The increase in social trust is a result of the implementation of the Amanah system, which confirms the SET thesis that true success in business (falah) is achieved through achieving social justice and greater financial profits. All designated beneficiaries were committed to achieving this goal.

CONCLUSIONS, LIMITATIONS, AND SUGGESTIONS

The results of this study indicate that the management system of Islamic educational institutions, particularly Tebuireng Islamic boarding school, has been strengthened through the implementation of the principle of Amanah. This principle fosters the establishment of a transparent and accountable system that establishes vertical connections with Almighty God (hablunminallah) and horizontal connections with others (hablunminannas), including administrators, parents, donors, and the community. This implementation was accomplished through significant infrastructure enhancements (create an effective system of building and make the ' Sak Ambene Santri Siji ' program), the implementation of digital financial and academic information systems, and the enhancement of human resource quality. This strategy successfully addressed the decline in student enrollment, subsequently boosting the pesantren's reputation and operational sustainability, while demonstrating how enabling controls can drive innovation and adaptation in response to modernization and increasing public expectations.

The main limitation of this study lies in its nature as a qualitative case study with a single

location at Tebuireng Islamic Boarding School. The main limitation is this research focuses only on one specific institution, so the results regarding the amanah-based control model may not be fully generalizable to other Islamic educational institutions, particularly those with different cultures, funding sources, or organizational structures. Furthermore, the focus on internal stakeholder perspectives (foundation head and religious instructors) limits the review of satisfaction and perceptions from external parties, such as parents, donors, or the broader community, who serve as the trustors. Future research is therefore suggested to test this amanah control model through multi-case studies across various pesantren typologies or via quantitative methods to more broadly measure the impact of the control system's implementation on organizational legitimacy and trustor satisfaction.

This study integrates the principle of "trust" (Amanah) from Sharia Enterprises Theory (SET) into a management control system (MCS), thus constructing an internal control model for accounting and nonprofit organization management based on Islamic principles, which has significant theoretical implications. Practically, this control model, which combines diagnostic control (detecting underlying causes of decline) and interactive control (developing new initiatives), can serve as a guideline for other faith-based nonprofit institutions in balancing the need for strict accountability and adaptive innovation. It's recommended that these organizations prioritize open communication and consultation (Musyawarah) as a means of participatory control that facilitates the association of organizational activities with public needs and ensures the continued relevance and sustainability of the organization in the context of current social and educational changes.

For suggestions for future research, a natural extension of this work would be to conduct comparative empirical studies. Future researchers should test the applicability and effectiveness of this amanah-based control model in a larger sample of diverse Islamic boarding schools (different sizes, regions, and organizational structures) or even in other types of Islamic nonprofit organizations. Furthermore, although this research focused on the relationship between legitimacy and accountability, further research could explore the specific impact of religious principles, such as amanah, on formal, logical accountability processes. This would provide a more nuanced understanding of how these principles contribute to increasing organizational legitimacy and public trust in Islamic institutions. This would demonstrate the practical benefits of integrating spiritual principles into existing management practices.

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