INTERNATIONAL JOURNAL OF
NUSANTARA ISLAM

ISSN:
2355-651X (online)
2252-5904 (print)

# Integrating Maqāṣid Al-Sharī'ah into Islamic Economic Governance of Pesantren-Based Islamic Boarding Schools: A Multi-Case Study

**Ade Suryawirawan[1*], Tajul Arifin[2], Dadang Husen Sobana,[3] Arvin Isnandar[4]**

[1,2,3] UIN Sunan Gunung Djati, Bandung, Indonesia
[4] Universitas Undaris Semarang, Indonesia

[*]Corresponding Author, Email: adesurya.mjl@gmail.com

*Received*: December 16, 2025, *Revised*: September 6, 2026, *Accepted*: September 6, 2026, *Published*: September 9, 2026

**Abstract**: This study examines the integration of *maqāṣid al-sharī'ah* into Islamic economic governance within *pesantren,* focusing on business-unit management as a means to promote community welfare. Four dimensions are explored: normative foundations from *fiqh mu'āmalah* and *maqāṣid*; implementation of business management; legal-institutional challenges; and development of a sustainable governance model. Using a descriptive qualitative multi-case study design, four *pesantren* in West Java were examined: MA Darul Ulum PUI Talaga (Majalengka), MA Al-Urwatul Wutsqo (Indramayu), MA Husnul Khotimah (Kuningan), and MA Madinnatun Najah (Cirebon). Data from documents, interviews, and observations were analyzed thematically using *maqāṣid* and *sharī'ah* governance principles. Findings reveal that while *maqāṣid* values—justice, public benefit, sustainability, prudence, and resource protection—are evident in practice, they remain insufficiently institutionalized within systematic governance frameworks. Key limitations include weak legal arrangements, standardized procedures, financial reporting, supervision, and accountability. The study proposes an integrated governance framework linking *fiqh mu'āmalah*, *maqāṣid al-sharī'ah*, and *sharī'ah* governance to enhance legal certainty, accountability, professional management, and sustainable economic development. This contributes to Islamic economic law by offering a contextual model to strengthen pesantren's economic independence and social impact in Indonesia.

**Keywords:** Islamic boarding school; Islamic economic law; maqāṣid al-shari'ah; shari'ah governance.

## Introduction

Islamic boarding schools are increasingly being positioned as strategic institutions for strengthening the ummah's economy and developing social welfare based on Islamic values. In various contemporary studies, pesantren are no longer understood solely as religious educational institutions, but also as socio-economic entities that manage business units to support institutional independence (Chapra, 2021). The management of the business unit should ideally be based on the Islamic economic legal framework which is sourced from *fiqh muʿāmalah* and oriented towards the goals *of maqāṣid al-sharī'ah* (Auda, 2022). The *maqāṣid-based* approach emphasizes justice, benefit, and sustainability as the primary indicators of the success of Islamic economic governance. Therefore, the integration of *maqāṣid al-shari'ah* values is a crucial normative foundation for the development of effective and sustainable Islamic boarding school economic governance (Hasan, 2020).

However, the practice of managing business units in Islamic boarding schools based on pesantren has not fully reflected the systemic integration between the principles *of fiqh muʿāmalah* and *maqāṣid al-shari'ah*. A number of recent studies have shown that weak shari'ah governance frameworks often lead to low levels of transparency and institutional accountability (Hamza & Saadaoui, 2022). On the other hand, an economic orientation that is not balanced by a clear normative framework can create tensions between commercial goals and Islamic ethical values (Rahman & Nor, 2022). This condition reveals a gap between the ideals of Islamic economic law and the reality of managing Islamic boarding school business units. Therefore, a more in-depth study is needed to bridge these gaps through a contextual, applicative, and *maqāṣid al-shari'*ah-oriented approach to Islamic economic law.

In the discourse of contemporary Islamic economic law, *maqāṣid al-shari'ah* is increasingly seen as the main conceptual framework for assessing the quality of governance of Islamic economic institutions. This approach not only emphasizes formal compliance with shari'ah provisions, but also assesses the extent to which an economic practice is able to realize substantive benefits for individuals and society (Kamali, 2021). A number of scholars assert that *the orientation of maqāṣid* allows Islamic economic law to adapt to modern institutional dynamics without losing its normative legitimacy (Ibn ʿĀshūr, 2021). In the context of Islamic educational institutions, this approach is relevant because the economic activities of pesantren are not only profit-oriented but also carry out social, educational, and moral missions inherent in the character of pesantren as a community institution.

Along with the development of Islamic boarding school business units, the issue of shari'ah governance has become an important concern in the study of Islamic economics. Shari'ah governance is understood as a set of institutional mechanisms that ensure that all economic activities run in accordance with shari'ah principles, are transparent, and accountable (Hasan, 2020). Recent empirical studies show that weak shari'ah governance structures contribute to the low quality of decision-making and the increased risk *of shari'ah non-compliance* (Hamza & Saadaoui, 2022). In the context of Islamic boarding schools, this problem becomes more complex because business units are often managed in a semi-formal manner and rely on personal trust. This condition requires a more structured and contextual Islamic economic legal framework to support the professionalism of pesantren business management.

Various studies on the economics of pesantren in Indonesia show that the success of pesantren business units is greatly influenced by institutional quality and internal governance capacity. Islamic boarding school business units that are not supported by a clear management system tend to experience stagnation, limited accountability, and difficulties in maintaining business sustainability (Syarbani & Rahmawati, 2022). On the other hand, the study of Islamic economic institutions confirms that the integration of *maqāṣid al-shari'ah* values into the governance system can strengthen social legitimacy and increase the impact of institutional welfare (Al Hashfi et al., 2021a). However, most of these studies still place *maqāṣid* as an evaluative framework, not as a normative foundation in the formulation of a systemic economic legal model of pesantren economics.

The gap between the normative ideals of Islamic economic law and the reality of the management practices of pesantren business units shows the need for a more comprehensive analytical approach. Some studies still focus on managerial aspects or economic performance alone, without linking them deeply to the construction of *fiqh muʿāmalah* and the goals *of maqāṣid al-shari'ah* (Rahman & Nor, 2022). In fact, the integration of these two aspects is important to ensure that the management of the pesantren business unit is not only economically efficient, but also legally and ethically valid according to shari'ah. Therefore, studies that examine the economic governance of Islamic boarding schools through the perspective of Islamic economic law based *on maqāṣid* are relevant to answer the needs of the development of Islamic boarding schools that are sustainable and welfare-oriented.

Although studies on *maqāṣid al-shari'ah* and Islamic economic governance continue to develop, research that specifically examines the integration *of maqāṣid* in the management of Islamic boarding school-based business units is still relatively limited. Some studies emphasize the conceptual aspects of *maqāṣid* as a general normative goal, without reducing it to an operational legal and governance framework at the institutional level of Islamic education (Kamali, 2021). On the other hand, research on pesantren economics tends to focus on the entrepreneurial dimension or economic independence, with minimal attention to the construction of Islamic economic law that underlies it (Syarbani & Rahmawati, 2022). This condition indicates a research gap that needs to be addressed through an approach that integrates normative, institutional, and practical aspects simultaneously.

The limitations of the literature are also reflected in the lack of studies that use multi-case designs to capture the diversity of pesantren business unit management practices. In fact, the characteristics of pesantren as institutions based on values, traditions, and local contexts make economic practices in each pesantren have different dynamics (Al Hashfi et al., 2021b). The multi-case study approach allows researchers to understand common patterns as well as local peculiarities in the application of Islamic economic law. In addition, this approach is relevant to assess the extent to which the principles *of maqāṣid al-shari'ah* can be internalized in the institutional economic governance of Islamic boarding schools. Thus, comparative and contextual studies are important to produce more comprehensive and applicable findings.

From the perspective of Islamic economic law, the management of Islamic boarding school business units should ideally not only be assessed from the aspect of formal shari'ah compliance, but also from its contribution to the achievement of social benefits. The *framework of maqāṣid al-shari'ah* offers evaluative parameters that go beyond financial indicators, emphasizing the protection of religion, soul, intellect, heredity, and property as the main goals of economic activity (Ibn ʿĀshūr, 2021). However, without a clear legal construction and an institutionalized system of governance, these principles can potentially become only symbolic values. Therefore, it is necessary to formulate a model of Islamic economic law that is able to translate *maqāṣid al-shari'ah* into the practice of managing the business unit of the pesantren in a real and measurable manner.

Based on this background, this article positions itself to fill the research gap by examining the integration of *maqāṣid al-shari'ah* in the economic governance of Islamic boarding schools based on Islamic boarding schools. The main focus of the study is directed at how the construction of Islamic economic law based on *fiqh muʿāmalah* can be a normative basis for the management of Islamic boarding school business units. In addition, this article also examines the practice of managing business units in various Islamic boarding schools as a research locus to understand the form of implementation and the challenges faced. This approach is expected to provide a more complete understanding of the relationship between Islamic legal norms, institutional governance, and welfare in the context of Islamic boarding schools.

Methodologically, this study uses a descriptive qualitative approach with a multi-case study design on four Islamic boarding schools based on Islamic boarding schools in West Java. The selection of this design is based on the need to delve deeply into the social, legal, and institutional realities surrounding the management of pesantren business units (Creswell, 2018). Data were obtained through documentation studies, in-depth interviews, and institutional observations, then analyzed thematically using *the framework of maqāṣid al-shari'ah* and the principles of shari'ah governance. This approach allows for both contextual and normative analysis, so that the research findings are inseparable from the reality of Islamic economic practice and legal foundations.

The study of Islamic economic law places *fiqh muʿāmalah* as a normative foundation for regulating the economic activities of the ummah, including in the institutional context. *Fiqh muʿāmalah* not only regulates the legal-formal aspects of transactions, but also emphasizes ethics, justice, and social responsibility in economic practice. In contemporary developments, scholars affirm that the understanding *of fiqh muʿāmalah* needs to be read contextually in order to remain relevant to the dynamics of modern institutions, without ignoring the basic principles of shari'ah (Kamali, 2021). For Islamic educational institutions such as Islamic boarding schools, *fiqh muʿāmalah* is the main reference in ensuring that the management of business units runs in accordance with shari'ah provisions and is in line with the values of the community inherent in the character of the Islamic boarding school.

Along with the development of Islamic legal thought, the framework *of maqāṣid al-shari'ah* emerged as an approach that emphasized the substantive purpose of the application of law. *Maqāṣid* is understood as the main goals of shari'ah which include the protection of religion, soul, intellect, lineage, and property (Ibn ʿĀshūr, 2021). This approach allows Islamic economic law not to stop at textual compliance, but also to assess the social and welfare impacts resulting from an economic practice. In an institutional context, *maqāṣid al-shari'ah* serves as a normative parameter to assess whether economic governance truly realizes the public good. Therefore, the integration of *maqāṣid* is an important element in the development of responsive and sustainable Islamic economic law (Auda, 2022).

Contemporary literature asserts that the integration *of fiqh muʿāmalah* and *maqāṣid al-shari'ah* has direct implications for the governance of Islamic economic institutions. This approach encourages a shift from mere procedural compliance to shari'ah values-based governance and goals (Chapra, 2021). In practice, such integration requires an institutional system capable of translating normative principles into policies, organizational structures, and supervisory mechanisms. Without adequate governance support, *maqāṣid values* have the potential to become normative slogans that have no real impact. Therefore, strengthening the Islamic economic legal framework based on *maqāṣid* is a prerequisite for the creation of fair, accountable, and welfare-oriented institutional governance.

The concept of shari'ah governance developed in response to the need for professional and responsible management of Islamic institutions. Shari'ah governance includes structures, processes, and mechanisms that ensure the conformity of economic activities with shari'ah principles (Hasan, 2020). Empirical studies show that the quality of shari'ah governance has a significant effect on the performance, legitimacy, and sustainability of Islamic economic institutions (Hamza & Saadaoui, 2022). In the context of non-financial institutions, such as Islamic boarding schools, shari'ah governance is often not institutionalized systemically. This poses challenges in maintaining consistency in the application of shari'ah principles, especially when the pesantren business unit begins to develop and interact with the wider market.

A number of studies in Indonesia highlight the economic potential of pesantren as a pillar of independence and community empowerment. The pesantren business unit is seen as able to support the sustainability of the institution while providing economic benefits to the surrounding environment. However, this success is highly dependent on the quality of governance and institutional capacity of Islamic boarding schools (Syarbani & Rahmawati, 2022). Other studies show that the economic management of Islamic boarding schools that are not system-based often faces problems of transparency, professionalism, and accountability (Ulum & Hidayah, 2023). These findings indicate that strengthening legal and governance aspects is an urgent need so that the pesantren business unit can develop sustainably and in accordance with the principles of Islamic economic law.

In the context of *maqāṣid*-oriented governance, previous studies have increasingly emphasized the importance of evaluating Islamic institutions through multidimensional indicators. Institutional performance is therefore understood as extending beyond conventional financial measurements to include broader social, ethical, and welfare outcomes. Such an approach seeks to assess whether institutional policies and practices are consistent with the fundamental objectives of Islamic law, particularly the protection and enhancement of human well-being. Consequently, indicators may encompass financial sustainability, social responsibility, equitable distribution of resources, community empowerment, ethical management, and the fulfillment of stakeholders' needs. This perspective provides a more comprehensive framework for evaluating the effectiveness and societal contributions of Islamic institutions (Al Hashfi et al., 2021a).

This approach is relevant for Islamic boarding schools that have social and educational missions in addition to economic goals. However, most of these studies still focus on Islamic financial institutions, so their application to Islamic educational institutions based on Islamic boarding schools has not been widely explored. This limitation shows the need to expand the study *of maqāṣid-based* governance to the Islamic education sector, especially in the management of pesantren business units that have different institutional characteristics and values from financial institutions.

Based on the literature review, it can be concluded that the study of Islamic economic law, *maqāṣid al-shari'ah*, and shari'ah governance has developed significantly, but there is still a gap in the context of the integration of the three in Islamic boarding schools based on Islamic boarding schools. Some studies place *maqāṣid* as an evaluative framework, while aspects of legal construction and institutional governance have not been comprehensively discussed. Therefore, research is needed that simultaneously examines the construction of Islamic economic law, the practice of managing pesantren business units, and the integration of *maqāṣid al-shari'ah* in institutional governance. This framework is an important foundation for the formulation of an applicative, sustainable, and welfare-oriented economic law model for Islamic boarding schools.

## Method

This study uses a descriptive qualitative approach to understand in depth the construction of Islamic economic law and the practice of business unit governance in Islamic boarding schools based on Islamic boarding schools. The qualitative approach was chosen because this study focuses on meanings, processes, and institutional dynamics that cannot be reduced to quantitative measurement alone. In the study of Islamic economic law, this approach is relevant to examine the relationship between *the norms of fiqh muʿāmalah*, the purpose *of maqāṣid al-shari'ah*, and institutional practice in a contextual manner (Creswell, 2018). With this approach, the research seeks to capture social and legal realities as understood and practiced by pesantren managers in the management of business units.

The research design used is a multi-case study, with the aim of comparing and synthesizing various management practices of pesantren business units in different contexts. Multi-case studies allow researchers to identify the common patterns as well as the peculiarities of each case, resulting in a more comprehensive understanding (Creswell, 2014). The research locus includes four Islamic boarding schools based on Islamic boarding schools in West Java, namely MA Darul Ulum PUI Talaga (Majalengka), MA Al-Urwatul Wutsqo (Indramayu), MA Husnul Khotimah (Kuningan), and MA Madinnatun Najah (Cirebon). The four locuses were chosen because they have active business units and represent a variety of Islamic boarding school economic management models.

The source of research data consists of primary data and secondary data. Primary data was obtained through in-depth interviews with pesantren managers, business unit administrators, and related parties directly involved in economic decision-making. In addition, institutional observations are carried out to understand governance practices, organizational structures, and supervision mechanisms of pesantren business units. Secondary data includes institutional documents, financial statements, internal guidelines, and regulations relevant to the management of the pesantren business unit. The combination of these data sources is used to ensure the completeness and depth of information, as well as to strengthen the validity of research findings (Sugiyono, 2017). Data collection techniques were carried out through three main methods, namely documentation studies, in-depth interviews, and non-participant observations. The documentation study is used to examine the legal framework, internal policies, and administrative practices related to the management of Islamic boarding school business units. In-depth interviews were conducted in a semi-structured manner to explore the perceptions, experiences, and understandings of informants regarding the application *of fiqh muʿāmalah* and *maqāṣid al-shari'ah*. Non-participant observations were conducted to directly observe governance practices and institutional interactions without researcher intervention. These three techniques are used triangulatively to improve the validity of the data (Sugiyono, 2019).

Data analysis was carried out thematically, emphasizing the relationship between Islamic economic law norms and the practice of managing pesantren business units. The analysis process begins with data reduction to identify information relevant to the focus of the research, then continues with the grouping of themes based on the principles *of fiqh muʿāmalah* and the objectives *of maqāṣid al-shari'ah*. The *maqāṣid framework* is used as an analytical tool to assess the extent to which the governance practices of pesantren business units are oriented towards the benefit and sustainability of institutions, as emphasized in the study of contemporary Islamic law (Auda, 2022). Furthermore, the interpretation of the findings is carried out by taking into account the institutional dynamics and social context of the pesantren so that the analysis is not purely normative (Kamali, 2021). This approach allows for the formulation of analytical synthesis that is contextual and applicatable.

## Results and Discussion

### Normative Construction of Islamic Economic Law in the Management of Islamic Boarding School Business Units

The results of in-depth interviews with Islamic boarding school leaders, business unit managers, and parties directly involved in economic decision-making show that the management of business units is understood as part of Islamic mandates and institutional responsibilities. Institutional observation data shows that business practices are carried out by emphasizing honesty, fairness, and usefulness as basic values. Meanwhile, the study of internal documents in the form of simple operational guidelines, financial records, and the results of deliberations shows that the arrangement of business units has not been outlined in a systematic written legal framework (Falach et al., 2023). The pattern of findings appears consistently in each research locus, namely MA Darul Ulum PUI Talaga, MA Al Urwatul Wutsqo, MA Husnul Khotimah, and MA Madinnatun Najah. This consistency emphasizes that the normative construction of the management of the pesantren business unit still rests on the institutional habits and moral authority of the manager.

Based on the researcher's interpretation of the findings, the development of Islamic economic law within the management of pesantren business units remains predominantly situated at the level of cultural and normative values. These principles have been practiced and recognized in the daily economic activities of pesantren, but they have not yet been fully transformed into an institutionalized legal and governance framework. From the perspective of *fiqh muamalah,* this situation demonstrates that pesantren generally acknowledge the validity and permissibility of economic transactions conducted within Islamic principles. Nevertheless, such recognition has not been systematically translated into formal contractual arrangements, written institutional policies, standardized procedures, and comprehensive mechanisms for monitoring and supervision (Naimah et al., 2020). This condition suggests a gap between the normative understanding of Islamic economic law and its institutional implementation, particularly when viewed through the framework of contemporary *fiqh muamalah* developed by Wahbah al-Zuhayli.

At the same time, the orientation of pesantren in managing their economic activities demonstrates substantial compatibility with the objectives of *maqāṣid al-sharī'ah*. The emphasis placed on maintaining institutional assets, ensuring economic continuity, and generating benefits for the pesantren community reflects the fundamental orientation of Islamic law toward the realization of *maṣlaḥah*. This finding is consistent with the thought of Ibn Ashur, who emphasizes the importance of considering the broader objectives and benefits underlying Islamic legal provisions. The economic practices implemented by pesantren can therefore be interpreted as embodying *maqāṣid* values in a substantive manner (Ahmad, 2020). However, these values generally remain implicit within institutional practices rather than being explicitly formulated as formal principles that guide economic decision-making.

This condition differs from the systemic conception of *maqāṣid al-sharī'ah* proposed by Jasser Auda. In Auda's approach, *maqāṣid* should not merely function as abstract ethical ideals but should become an operational framework capable of guiding institutions in responding to complex contemporary problems. In the context of pesantren economic governance, the existing application of *maqāṣid* has therefore not fully reached the stage of becoming an explicit normative instrument for planning, implementing, evaluating, and supervising economic activities (Syarifuddin, 2021). Consequently, although pesantren economic practices may already reflect Islamic values, their governance structures require further development to ensure that those values are consistently translated into institutional mechanisms.

The researcher's synthesis indicates that pesantren business-unit management is currently positioned within a transitional space between established religious and cultural norms and the increasing demands of modern institutional governance. On the one hand, pesantren have demonstrated an economic orientation that substantially reflects *maqāṣid al-sharī'ah,* particularly through efforts to preserve institutional sustainability, protect assets, and support the welfare of their internal communities. On the other hand, contemporary institutional environments require greater levels of transparency, accountability, professionalism, efficiency, and legal certainty (Junaedi, 2017). Under these conditions, reliance solely on value-based practices is insufficient to address the increasingly complex dimensions of managing pesantren economic institutions.

Therefore, in accordance with Hasan's perspective concerning the importance of institutionalizing *sharīʻah governance*, the findings underline the necessity of developing an Islamic economic legal framework specifically adapted to the pesantren context. Such a framework should connect the ethical and substantive values of *maqāṣid al-sharīʻah* with practical governance instruments, including formal contracts, institutional regulations, financial procedures, accountability standards, risk management, and supervisory mechanisms. The integration of these elements would enable pesantren to preserve their distinctive religious character while simultaneously strengthening the professionalism and sustainability of their economic institutions (Matnin et al., 2022). This synthesis consequently provides a conceptual foundation for understanding the management of pesantren business units at the research locus as a process of transforming normative Islamic values into a more systematic, accountable, and applicable model of economic governance.

**Practice of Management of Islamic Boarding School Business Units at Research Locus**

Based on the results of interviews and observations at each research locus, it was found that the business unit of the pesantren was managed with a relatively simple and trust-based pattern. The types of business units that are run include student cooperatives, consumption service businesses, and small-scale production activities that support the internal needs of Islamic boarding schools. Field observations show that business decision-making is generally centered on the leadership of the pesantren or appointed managers, with limited involvement of formal managerial structures. Internal document studies show that financial recording and reporting are still carried out in a simple and not standardized manner (Kurniady et al., 2024). Nevertheless, the practice is carried out consistently in the four-research locus pesantren so as to form an empirical pattern of business unit management characterized by kinship and internal benefit orientation.

The analysis suggests that the management of pesantren business units is significantly shaped by the distinctive institutional culture of pesantren as communities grounded in religious values, social cohesion, and close interpersonal relationships. Their managerial practices commonly involve centralized authority, mutual trust, religious leadership, and established networks among members of the pesantren community. These characteristics allow economic activities to function within the cultural norms and relational structures that define pesantren life. Such an environment can facilitate coordination, strengthen commitment, and encourage collective participation in business activities. This interpretation is consistent with Syarbani and Rahmawati, who emphasize the strategic role of social capital in sustaining and developing pesantren-based economic enterprises. Trust, solidarity, shared values, and interpersonal networks consequently represent important institutional resources for supporting the continuity of pesantren business units (Sudiarti et al., 2022). Trust, solidarity, shared values, and strong interpersonal relationships can facilitate coordination and encourage collective commitment among individuals involved in economic activities.

Nevertheless, when examined from the perspective of Islamic economic governance, this management pattern also reveals several institutional weaknesses. Although trust-based management can provide flexibility and facilitate rapid decision-making, excessive dependence on personal trust and centralized authority may limit the development of professional management practices. Issues related to transparency, accountability, division of responsibilities, documentation, and systematic supervision may emerge when institutional procedures are not clearly established. The literature on *sharīʻah governance* emphasizes that sustainable Islamic economic institutions require more than adherence to religious values. They also need an explicit organizational structure, clearly defined managerial responsibilities, appropriate decision-making procedures, and effective internal and external supervision. Hasan's discussion of *sharīʻah governance* reinforces the importance of institutional mechanisms that ensure Islamic principles are translated into accountable and sustainable organizational practices (Falach et al., 2023). Consequently, the management practices identified in the pesantren business units cannot yet be regarded as fully consistent with the ideal model of *sharīʿah governance*.

The researcher’s synthesis indicates that the management of pesantren business units exists within a dynamic space between social effectiveness and institutional limitations. From the standpoint of organizational effectiveness, trust-based management offers several advantages, particularly by allowing business units to respond quickly and flexibly to changing conditions while preserving the cultural identity and religious objectives of the pesantren. The reliance on interpersonal trust and shared values can also reduce coordination barriers and strengthen cooperation among individuals involved in economic activities. Furthermore, incorporating social capital into business management facilitates the mobilization of internal resources, including human capabilities, networks, knowledge, and collective commitment. These social relationships therefore constitute an important institutional asset that can support operational continuity, strengthen solidarity, and enhance the capacity of pesantren business units to pursue their economic and educational missions (Nursaid et al., 2024). However, this approach may become problematic when business activities expand and require increasingly complex forms of administration and accountability.

As Islamic boarding schools continue to develop economically and institutionally, dependence on informal relationships alone may create vulnerabilities concerning transparency, financial control, professional decision-making, and long-term sustainability. Contemporary management of Islamic educational institutions requires a broader orientation that includes not only the achievement of internal institutional benefits but also public accountability, organizational professionalism, and responsible governance (Nuzum & Noor, 2026). Therefore, the management of pesantren business units needs to be reconsidered through the framework of Islamic economic law. Such a reorientation should integrate the existing strengths of pesantren’s social capital and cultural values with systematic governance mechanisms. In this way, economic management can remain rooted in the ethical objectives of *maqāṣid al-sharīʿah* while simultaneously responding to the demands of modern institutional governance and sustainable economic development.

**Institutional Law Issues and Shari’ah Governance**

The results of interviews and institutional observations show that the main problem in the management of pesantren business units lies in legal and institutional aspects. The managers admitted that there is no written legal guideline that specifically regulates the governance of the Islamic boarding school's business unit. Internal document studies show that business arrangements still depend on informal policies and ad hoc decisions of pesantren leaders. Field observations also show the limitations of structured supervision and reporting mechanisms, so that the business unit performance evaluation process runs incidentally. This pattern was found consistently in all research locuses, which indicates that legal and institutional problems are not causistic, but are the general character of the management of Islamic boarding school-based pesantren business units (Sheikh et al., 2023).

The series of findings presented above can be interpreted as evidence that weaknesses in the legal and institutional foundations of pesantren business units have significant implications for the quality and consistency of *sharīʿah governance*. The absence of comprehensive internal regulations, standardized procedures, and clearly defined institutional responsibilities tends to make supervision and accountability dependent on informal practices. Although this approach may function effectively within a close-knit pesantren environment, it can create difficulties in ensuring the consistent implementation of Islamic economic principles over the long term. As business activities become increasingly complex, reliance on personal trust and moral authority alone may not provide sufficient institutional safeguards for maintaining compliance, transparency, and accountability (Alamer, 2022).

This condition illustrates a gap between the existing management practices of pesantren business units and the principles of *sharīʿah governance* discussed in the academic literature. In an ideal governance framework, Islamic values should not remain solely at the level of moral commitments but should be incorporated into organizational structures, managerial procedures, decision-making processes, and clearly established supervisory mechanisms. The institutionalization of these principles is essential because it provides a systematic basis for ensuring that economic activities remain aligned with *sharīʻah* requirements even when organizational personnel, leadership structures, or business conditions change. In this regard, the findings support Hasan's perspective, which conceptualizes *sharīʻah governance* as an important instrument for maintaining both Islamic compliance and the professionalism of Islamic institutions (Mukhibad et al., 2022). Governance mechanisms are therefore not merely administrative instruments but also serve as institutional tools for translating Islamic values into sustainable organizational practices.

Furthermore, the analysis of Hamza and Saadaoui reinforces the argument that inadequate governance structures can increase the possibility of *sharīʻah* non-compliance. Without effective supervision, clear standards, and appropriate accountability mechanisms, deviations from established Islamic principles may become difficult to identify and correct. This potential is particularly relevant to pesantren business units that operate through relatively informal management arrangements. While the strong religious orientation of pesantren provides an important moral foundation, moral commitment needs to be complemented by institutional mechanisms capable of ensuring consistent implementation. Thus, the governance challenges identified at the research locus should be understood not simply as weaknesses in administrative management but as part of a broader challenge concerning the institutionalization of Islamic economic principles (Hamdanah, 2025).

The researcher's synthesis of the findings and analysis indicates that the legal and *sharīʻah governance* challenges experienced by pesantren business units are closely associated with an incomplete process of institutional transformation. Pesantren continue to preserve management practices rooted in interpersonal trust, religious authority, communal solidarity, and moral responsibility. These characteristics constitute important sources of institutional strength because they maintain organizational cohesion and reflect the distinctive identity of pesantren (Ramli et al., 2023). However, the contemporary development of pesantren as educational and economic institutions increasingly requires formal legal arrangements, transparent governance structures, professional management, and accountable supervision to ensure institutional sustainability and public legitimacy.

From Jasser Auda's systemic perspective on *maqāṣid al-sharīʻah*, the pursuit of *maṣlaḥah* should be incorporated into interconnected and practical institutional mechanisms. Accordingly, *maqāṣid* should not be treated solely as a moral or normative orientation but should also provide a conceptual basis for formulating governance policies, assessing organizational performance, managing institutional risks, and safeguarding stakeholder interests. This perspective indicates that the challenges faced by pesantren business units extend beyond technical and managerial limitations. Rather, they involve the broader institutionalization of Islamic values within organizational structures and governance practices, ensuring that religious principles can be translated into consistent, accountable, and sustainable economic management (Zain et al., 2022). Rather, they represent a conceptual challenge concerning how traditional Islamic values can be institutionalized within a modern governance framework. Integrating *sharīʻah* values with formal legal and organizational mechanisms would enable pesantren to preserve their religious identity while strengthening accountability, compliance, professionalism, and long-term sustainability.

## Integration of *Maqasid al Sharia'h* in the Islamic Boarding School Economic Management System

The series of research results in the previous section can be understood by the researcher as an illustration that the integration of maqāṣid al shari'ah in the economic management of pesantren has been present substantively, but has not been managed systemically. The business unit's practices that emphasize the usefulness, sustainability of the institution, and prudence in decision-making show an orientation towards asset protection and internal benefits. This orientation shows that maqāṣid is practiced as ethical values that live in the daily life of the pesantren, not as a written managerial framework. In Ibn Ashur's frame of thought, maqāṣid serves as a legal purpose that gives direction to social practice (Kusnan et al., 2022). However, the findings of the study show that these goals have not been fully translated into structured economic management policies and procedures.

The researcher's synthesis indicates that the limited integration of *maqāṣid al-sharīʿah* within the management system of pesantren business units has consequences for the scope and sustainability of the welfare outcomes achieved. At present, the contribution of pesantren business activities is primarily concentrated on fulfilling the operational requirements of the institution and supporting the immediate welfare of its internal community. Although this contribution represents an important realization of institutional benefit, its broader social and economic potential has not yet been fully developed through a systematic management framework. The benefits generated by business activities therefore tend to remain internal and relatively short-term rather than being transformed into sustainable programs that can produce wider community impacts (Syarifuddin, 2021).

The findings demonstrate that treating *maqāṣid* primarily as a set of moral values is insufficient to address the increasingly complex economic responsibilities of pesantren. Moral commitment provides an essential foundation, but it must be accompanied by institutional mechanisms that translate Islamic objectives into measurable policies and management practices. Such mechanisms may include clear welfare indicators, social impact assessment, transparent resource allocation, community empowerment programs, and systematic evaluation of business performance (Khilmi, 2019). Through these instruments, the concept of *maṣlaḥah* can be transformed from a normative aspiration into an operational objective (Zubairin et al., 2024). This interpretation is consistent with Jasser Auda's systemic approach to *maqāṣid al-sharīʿah*, which emphasizes the need to understand Islamic objectives through interconnected and dynamic systems. From this perspective, economic management should not merely pursue financial sustainability but should simultaneously consider social welfare, institutional resilience, justice, and broader community benefits (Fauzan, 2023). Therefore, the integration of *maqāṣid* into pesantren economic governance should be directed toward establishing a sustainable, accountable, and measurable management system. Such integration would allow pesantren business units to strengthen their internal welfare function while expanding their contribution to community empowerment and wider socio-economic development.

**Formulation of the Economic Legal Model of Maqāṣid Based Islamic Boarding Schools**

The empirical picture and analysis that have been presented previously show that the management of pesantren business units requires a more organized and long-term oriented economic law framework. The practice that has been running so far has succeeded in maintaining the sustainability of the institution and meeting the internal needs of the pesantren, but it still leaves limitations in the aspects of governance and institutionalization of norms. In the framework of the researcher's thinking, the need for an economic legal model of pesantren is not intended to negate the practice that has survived, but rather to organize and strengthen these values to be in harmony with the institutional demands of Islamic Boarding School (Danladi et al., 2025). Therefore, the formulation of the model is seen as an effort to bridge the normative value of fiqh muamalah and the orientation of maqāṣid al shari'ah with the increasingly complex governance needs.

The results of the conceptual formulation carried out by the researcher show that the economic legal model of Islamic boarding schools based on maqāṣid al shari'ah is composed of several main components that are interrelated. Fiqh muamalah is placed as a normative foundation that guarantees the legal validity of Islamic boarding school transactions and business activities. The orientation of maqāṣid al shari'ah serves as a substantive direction that ensures that every economic activity contributes to the benefit and sustainability of the institution. Above these two elements, *shari'ah* governance acts as a connecting mechanism between norms and practices through the regulation of institutional structures, decision-making processes, and supervision and accountability systems (Falach et al., 2023). The integration between these components is decisive so that the economic legal model of pesantren can be operationalized in real terms.

Image 1. Maqāṣid al-Shari'ah-Based Islamic Boarding School Economic Law Model

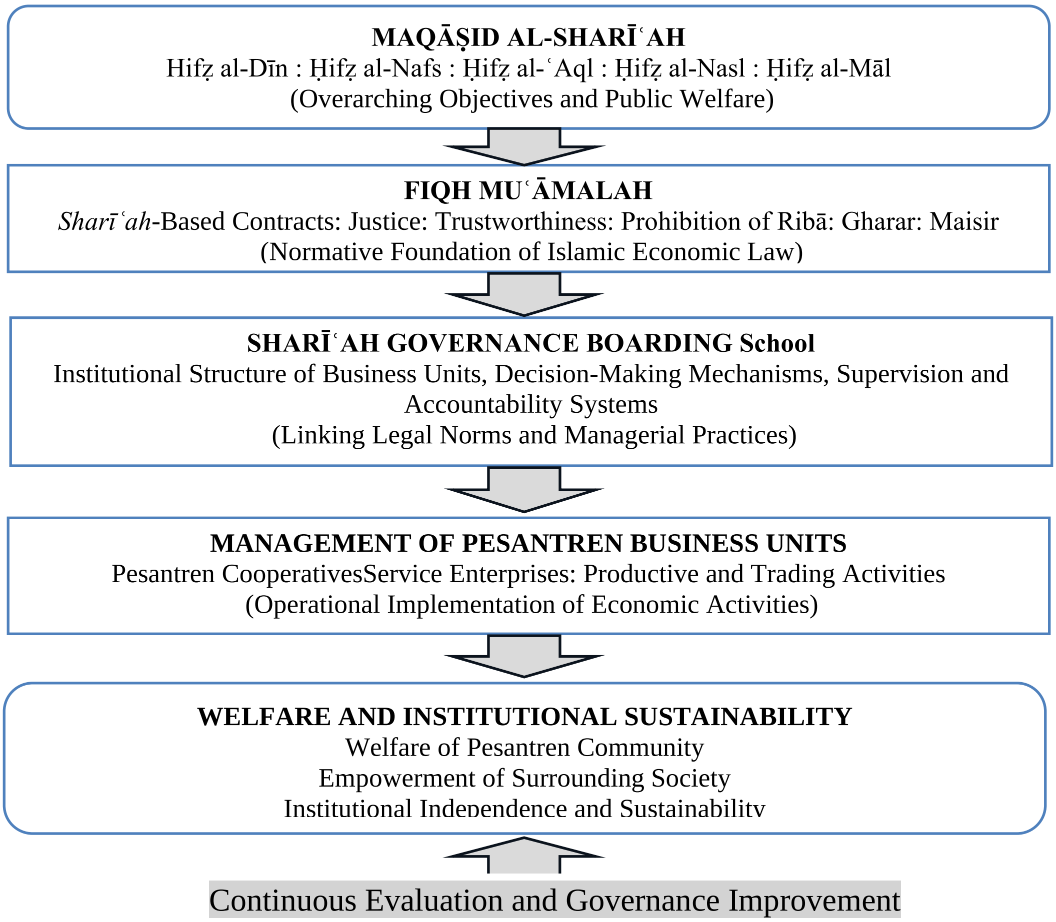


Image 1 shows the economic legal model of Islamic boarding schools based on maqāṣid al-shari'ah which is formulated based on the synthesis of empirical findings and conceptual analysis of this research. Conceptually, the Islamic boarding school economic legal model grounded in *maqāṣid al-sharīʻah* proposed in this study reflects an attempt to integrate fundamental Islamic values with the requirements of contemporary institutional governance. The model is designed as an adaptive framework that can accommodate the diverse characteristics, organizational structures, and socio-cultural contexts of individual pesantren while preserving their established religious identity and institutional traditions (Hasan & Yurista, 2025). This flexibility is important because pesantren possess distinctive governance patterns that cannot always be addressed through standardized management approaches.

In the contemporary institutional context, pesantren are increasingly required to strengthen professionalism, transparency, accountability, and sustainable economic practices. These demands necessitate an economic legal framework grounded in *maqāṣid al-sharīʻah* that can effectively bridge normative Islamic principles and concrete governance mechanisms. The proposed model is designed to maintain a balance between the religious and ethical identity of pesantren and the need for structured, professional, and accountable institutional management. Within this framework, *maqāṣid al-sharīʻah* is positioned beyond its conventional role as a moral and normative reference. It also serves as a strategic orientation for formulating institutional policies, allocating and managing economic resources, regulating business operations, strengthening supervision, and assessing organizational performance. Such an approach enables pesantren to preserve their distinctive religious character while responding to contemporary governance requirements. Consequently, the integration of *maqāṣid* into economic governance can support institutional resilience, improve accountability, and promote sustainable benefits for both internal stakeholders and the wider community (Wahbah, 2013). Accordingly, the model diagram presented in this study serves as a conceptual visualization of the relationship between Islamic legal norms, *sharīʻah governance*, and the management practices of pesantren business units (Sani & Utami, 2026). These dimensions are interconnected within a unified framework to ensure that economic activities remain legally sound, professionally managed, and consistently directed toward the realization of *maqāṣid al-sharīʻah*. The model therefore provides a conceptual foundation for developing sustainable and context-sensitive economic governance in pesantren.

## Conclusion

This study demonstrates that the management of business units within pesantren-based Islamic boarding schools has generally reflected substantive principles of Islamic economic law. Nevertheless, these principles have not yet been comprehensively institutionalized through a systematic legal and governance framework. Existing management practices remain largely dependent on organizational routines, institutional traditions, interpersonal trust, and the moral authority of managers. Consequently, the application of *fiqh muʿāmalah* and *maqāṣid al-sharīʻah* tends to operate implicitly rather than being explicitly incorporated into formal policies, contractual arrangements, supervisory procedures, and accountability mechanisms. This situation highlights a significant gap between the normative objectives of Islamic economics and the requirements of contemporary institutional governance, particularly concerning transparency, accountability, professionalism, and long-term sustainability. Employing a qualitative multi-case study approach, this research develops an Islamic economic-legal model for pesantren, grounded in *maqāṣid al-sharīʻah*. The proposed model integrates three interconnected dimensions: value orientation, normative Islamic legal foundations, and *sharīʻah* governance mechanisms. Rather than replacing the traditional characteristics of pesantren, the model is conceptualized as an adaptive framework that can be adjusted to the organizational structure, institutional culture, and specific economic context of individual pesantren. Through this approach, Islamic economic values can be translated into more systematic and applicable management practices while maintaining the religious identity and social traditions of pesantren. The study contributes to the development of Islamic economic law by proposing an integrative perspective that connects normative Islamic principles with contemporary institutional governance. The model is expected to support the development of pesantren business units that are professionally managed, accountable, sustainable, and oriented toward broader welfare. However, further empirical research involving diverse social actors and additional pesantren contexts is required to strengthen the validity, applicability, and generalizability of the proposed model. Such future studies can provide broader evidence regarding its effectiveness in different institutional and socio-economic settings.

## References

Ahmad, A. A. (2020). Realizing Maqasid al-Shari’ah in Shari’ah Governance: A Case Study of Islamic Banking Institutions Malaysia. *International Journal of Islamic Economics and Finance Research*, *3*(2), 39–52. https://doi.org/10.53840/ijiefer36

Al Hashfi, R. U., Naufa, A. M., & Munawaroh, U. (2021a). Are Islamic Stocks Less Exposed To Sentiment-Based Mispricing Than Non-Islamic Ones? Evidence From The Indonesian Stock Exchange. *Journal of Islamic Monetary Economics and Finance*, *7*(1), 1–26. https://doi.org/10.21098/jimf.v7i1.1319

Al Hashfi, R. U., Naufa, A. M., & Munawaroh, U. (2021b). Are Islamic Stocks Less Exposed To Sentiment-Based Mispricing Than Non-Islamic Ones? Evidence From The Indonesian Stock Exchange. *Journal of Islamic Monetary Economics and Finance*, *7*(1), 1–26. https://doi.org/10.21098/jimf.v7i1.1319

Alamer, S. A. (2022). Accountability in sharia governance: is it time for sharia firms? *Journal of Corporate Law Studies*, *22*(2), 749–781. https://doi.org/10.1080/14735970.2022.2152181

Auda, J. (2022). *Revisiting maqasid al-shariah: Systems, governance, and sustainability*. The International Institute of Islamic Thought.

Chapra, M. U. (2021). *Maqasid al-shariah and the future of Islamic economics*. Islamic Research and Training Institute, Islamic Development Bank.

Creswell, J. W. (2014). *Research design: Pendekatan kualitatif, kuantitatif, dan mixed [Research design: Qualitative, quantitative, and mixed approaches]*. Pustaka Pelajar.

Creswell, J. W. (2018). *Quallitaltive Inquiry alnd Resealrch Design: Choosing ALmong Five ALpproalches* (4th ed.). Salge Publicaltions.

Danladi, I. I., Muhammad, A. A., Bappah, A. A., Ardo, A. M., Romi, M., & Afifi, A. A. (2025). From Maqasid al-Shariah to the Sustainable Development Goals: Repositioning Islamic Economics as a Framework for Inclusive and Sustainable Human Development. *Journal of Regional Development and Technology Initiatives*, *3*(2), 261–269. https://doi.org/10.58764/j.jrdti.2025.3.191

Falach, A. N., Ridwan, M., & Zenrif, M. F. (2023). Santripreneurship in Practice: A Model of Entrepreneurship Development at Sunan Drajat Islamic Boarding School, Lamongan. *Economica: Jurnal Ekonomi Islam*, *14*(2). https://doi.org/10.21580/economica.2023.14.2.26006

Fauzan, H. (2023). Pemikiran Maqashid Syariah Al-Tahir Ibn Asyur [Al-Tahir Ibn Asyur's Maqashid Sharia Thought]. *Al-Mawarid Jurnal Syariah Dan Hukum (JSYH)*, *5*(1), 101–114. https://doi.org/10.20885/mawarid.vol5.iss1.art7 [In Indonesian]

Hamdanah. (2025). Reframing islamic educational management: A maqasid-driven governance model for 21st-century learning institutions. *At Turots: Jurnal Pendidikan Islam*, *10*(1), 653–666. https://doi.org/10.51468/jpi.v7i1.1276

Hamza, H., & Saadaoui, Z. (2022). Sharia governance mechanisms and performance of Islamic banks. *International Journal of Islamic and Middle Eastern Finance and Management*, *15*(3), 493–512. https://doi.org/10.1108/IMEFM-01-2021-0034

Hasan, & Yurista, D. Y. (2025). Social Entrepreneurship Management of Islamic Boarding School in Indonesia. *Indonesian Journal of Business and Entrepreneurship*. https://doi.org/10.17358/ijbe.11.1.82

Hasan, Z. (2020). Shari'ah governance framework: Theory and practice. *ISRA International Journal of Islamic Finance*, *12*(1), 1–16. https://doi.org/10.1108/IJIF-04-2019-0060

Ibn ʿĀshūr, M. al-Ṭ. (2021). *Treatise on maqasid al-shariah* (New). The International Institute of Islamic Thought.

Junaedi, M. (2017). Maqâṣid Syarī'ah Upaya Membentuk Peraturan Daerah: Pendekatan Sistem Perspektif Jasser Auda [Maqāṣid Sharīʿah in the Formulation of Regional Regulations: A Systems Approach from Jasser Auda's Perspective]. *Syariati : Jurnal Studi Al-Qur'an Dan Hukum*, *3*(02), 182–198. https://doi.org/10.32699/syariati.v3i02.1152 [In Indonesian]

Kamali, M. H. (2021). *Shari'ah law: An introduction to Islamic law and ethics* (2nd ed.). Oneworld Publications.

Khilmi, E. F. (2019). Peran Maqasid Syariah dalam Pembentukan Peraturan Daerah (Studi Pendekatan Sistem Jasser Auda) [The Role of Maqasid Syariah in Forming Regional Regulations (Study of the Jasser Auda System Approach)]. *Jurnal Justiciabelen*, *1*(2), 219. https://doi.org/10.30587/justiciabelen.v1i2.829 [In Indonesian]

Kurniady, D. A., Suharto, N., Suryadi, S., Hafidh, Z., & Permana, R. D. (2024). Strategic Resource Management in Islamic Boarding Schools: The Role of Income-Generating Units in Supporting Educational Goals. *Al-Tanzim: Jurnal Manajemen Pendidikan Islam*, *8*(4), 1360–1375. https://doi.org/10.33650/al-tanzim.v8i4.9660

Kusnan, Osman, M. D., & Khalilurrahman, H. bin. (2022). Maqashid Al Shariah in Economic Development: Theoretical Review of Muhammad Umer Chapra's Thoughts. *Millah: Journal of Religious Studies*, 583–612. https://doi.org/10.20885/millah.vol21.iss2.art10

Matnin, Saiban, K., & Munir, M. (2022). Analisis Pendekatan Sistem Dalam Ekonomi Islam (Sebuah Pemikiran Maqashid Al-Syariah as Philosophy of Islamic Law Jasser Auda) [Analysis of the Systems Approach in Islamic Economics (A Perspective Based on Jasser Auda's Maqasid al-Shari'ah as Philosophy o. *Jurnal Ekonomi Syariah Pelita Bangsa*, *7*(01), 12–24. https://doi.org/10.37366/jespb.v7i01.262 [In Indonesian]

Mukhibad, H., Jayanto, P. Y., Suryarini, T., & Bagas Hapsoro, B. (2022). Corporate governance and Islamic bank accountability based on disclosure—a study on Islamic banks in Indonesia. *Cogent Business & Management*, *9*(1). https://doi.org/10.1080/23311975.2022.2080151

Naimah, Rahman, A., Ismail, Z., Sulaiman, H. B., & Kalupae, A. (2020). Entrepreneurship

Empowerment Strategy in Islamic Boarding Schools: Lesson from Indonesia. *Jurnal Pendidikan Islam*, *9*(2), 235–262. https://doi.org/10.14421/jpi.2020.92.235-262

Nursaid, N., Zamil, R., & Labh, A. (2024). Empowering Lives: An Islamic Boarding School's Sustainable Economic. *Revenue Journal: Management and Entrepreneurship*, *2*(2), 129–142. https://doi.org/10.61650/rjme.v2i2.324

Nuzum, A. M. S., & Noor, T. R. (2026). Application of Islamic Education Management Principles in Pesantren Business Units. *Nidhomiyyah: Jurnal Manajemen Pendidikan Islam*, *7*(1), 52–65. https://doi.org/10.38073/nidhomiyyah.v7i1.3727

Rahman, A. A., & Nor, S. M. (2022). Institutional governance and sustainability of Islamic social enterprises. *Journal of Islamic Accounting and Business Research*, *13*(4), 632–648. https://doi.org/10.1108/JIABR-06-2021-0179

Ramli, N., Hammed, L. B. M., Suhaimi, A. F. M., & Furqani, H. (2023). Perbandingan Kerangka Tadbir Urus Perbankan Islam di antara Indonesia dan Malaysia [Comparison of the Islamic Banking Administration Framework between Indonesia and Malaysia]. *Journal of Management and Muamalah*, *13*(1), 44–55. https://doi.org/10.53840/jmm.v13i1.140 [In Indonesian]

Sani, K., & Utami, P. (2026). Aligning Maqasid al-Shariah and Sustainable Development Goals: A Multidimensional Welfare Analysis from South Sumatra, Indonesia. *Indonesian Journal of Multidisciplinary Sciences (IJoMS)*, *5*(1), 171–180. https://doi.org/10.59066/ijoms.v5i1.2379

Sheikh, R., Ayaz, M., & Abubakar, M. S. (2023). Sharī'ah Governance and Sharī'ah Non-Compliance Risk Management: A Maqāsid Sharī'ah Based Appraisal. *Journal of Islamic Thought and Civilization*, *13*(1). https://doi.org/10.32350/jitc.131.19

Sudiarti, S., Sarvina, W., & Jannah, N. (2022). Analysis Of The Role Of Santri In The Development Of Pesantren Business Units (Case Study Of Darunnajah Islamic Boarding School, South Jakarta). *Jurnal Ekonomi Syariah, Akuntansi Dan Perbankan (JESKaPe)*, *6*(2), 237–251. https://doi.org/10.52490/jeskape.v6i2.706 [In Indonesian]

Sugiyono. (2017). *Metode Penelitian Kualitatif [Qualitative Research Methods]*. CV Alfabeta.

Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D [Quantitative, Qualitative, and R&D Research Methods]*. Alphabet.

Syarbani, H., & Rahmawati, D. (2022). Governance of Islamic boarding school cooperatives and sustainable economic performance. *Economica: Journal of Islamic Economics*, *13*(2), 215–238. https://doi.org/10.21580/economica.2022.13.2.9321

Syarifuddin, S. (2021). Maqāshid Syarī'ah Jasser Auda: Sebuah Sistem Pendekatan dalam Hukum Islam Kontemporer [Jasser Auda's Maqāṣid Sharīʿah: A Systems Approach in Contemporary Islamic Law]. *Al-Mizan*, *17*(1), 27–42. https://doi.org/10.30603/am.v17i1.2061 [In Indonesian]

Ulum, I., & Hidayah, N. (2023). Sharia governance and accountability of Islamic educational institutions. *Amwaluna: Journal of Sharia Economics and Finance*, *7*(2), 185–203. https://doi.org/10.29313/amwaluna.v7i2.11789

Wahbah, A.-Z. (2013). *Tafsir Al-Munir Aqidah, Syariah, Manhaj [Tafsir Al-Munir Aqidah, Sharia, Manhaj]*. Gema Insani.

Zain, M., Che, C. R., & Zakaria, Z. (2022). A Review Of Halal Governance In Malaysia From The Perspectives Of Maqasid Al-Shariah. *Journal Of Shariah Law Research*, *7*(2), 199–222. https://doi.org/10.22452/jslr.vol7no2.3

Zubairin, A., Muid N, A., & Musa, K. F. (2024). The Maqasidi Approach in Islamic Legislation According to Ibn 'Ashur in Al-Tahrir wa Al-Tanwir. *Ilmu Ushuluddin*, *11*(1), 25–46. https://doi.org/10.15408/iu.v11i1.41648