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## **Governance Transformation in Indonesian Islamic Higher Education: Autonomy, Institutional Reform and Global Competitiveness**

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### **Abstract**

This article examines how autonomy and institutional reform shape global competitiveness in Indonesian Islamic higher education. It asks how Islamic higher education institutions understand global competitiveness, how governance arrangements shape institutional reform, and what challenges emerge when autonomy, religious identity and international academic expectations intersect. Drawing on a qualitative comparative case study of three Islamic higher education institutions, this article examines how different governance arrangements, i.e. semi-autonomous public university (BLU), legal-entity public university (PTN-BH), and Muhammadiyah-affiliated private university, shape institutional strategies and responses to global competitiveness. The findings show that global competitiveness is not understood through a single model. In the semi-autonomous public university, competitiveness is framed as gradual institutional upgrading; in the legal-entity public university, it is framed as international positioning from inception; and in the Muhammadiyah-affiliated private university, it is framed as substantive international engagement rooted in social and religious mission. The article further shows that autonomy creates organizational space for reform, but does not automatically produce research capacity, international visibility, or academic excellence. Semi-autonomous governance provides limited flexibility under strong state supervision; legal-entity governance expands discretion while shifting sustainability risks to the university; and Muhammadiyah-affiliated private governance enables agility while intensifying dependence on tuition, foundation authority and market positioning. The article argues that governance transformation in Islamic higher education involves negotiated adaptation rather than convergence toward a single global model.

**Keywords:** *Islamic higher education, institutional reform, global competitiveness*



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## Introduction

In Indonesia, Islamic higher education institutions (HEIs) are organized mainly into three institutional forms: universities, institutes and colleges. The first Islamic HEI was *Sekolah Tinggi Islam* or Islamic College founded in Jakarta in 1945, which three years later was transformed into the *Universitas Islam Indonesia* or the Islamic University of Indonesia in Yogyakarta (Amiruddin, 2017). During the New Order, rising enrolments were absorbed mainly by private Islamic universities or *Perguruan Tinggi Keagamaan Islam Swasta* (PTKIS). Private Islamic universities expanded rapidly under foundation-based governance. However, many of these institutions have faced resource constraints and uneven quality (Bunyamin & Alamsyah, 2016).

Beginning in the 1960s, the government established a network of *colleges* and *institutes* of Islamic studies, *Perguruan Tinggi Keagamaan Islam Negeri* or PTKIN (Meuleman, 2002). Post-1998 reforms introduced autonomy, accreditation and quality-assurance frameworks that pushed Islamic HEIs to adopt more formal governance and diversified curricula. These reforms, however, did not remove structural inequalities between state and private Islamic institutions. Many private institutions remained heavily dependent on tuition and were structurally weaker than state universities (Nugraha *et al.*, 2016).

Since 2002, many of these institutions have undergone restructuring and elevation, with *colleges* being upgraded to *institutes* and *institutes* to *universities* (see Sibawaihi *et al.*, 2024). This process granted them greater autonomy in financial management and internal governance. These changes expanded the semi-autonomous governance landscape within Indonesian Islamic higher education. For analytical clarity, this article uses the term ‘university’ to refer to the three institutional forms examined in the study.

In 2005, the government introduced *Badan Layanan Umum* (BLU) governance for PTKIN. Since then, BLU governance has expanded rapidly

across PTKIN. These reforms shifted attention toward financial flexibility, managerial discretion, and accountability. In 2012, the government introduced *Perguruan Tinggi Negeri Badan Hukum* (PTN-BH) governance which grants wider autonomy to public universities and is often presented as a mechanism for improving institutional competitiveness. Limited autonomy is often viewed by policy makers and university leaders as a constraint on research development, international engagement and institutional positioning. While other state universities have adopted PTN-BH status, until 2025 no BLU-status PTKIN had been converted into PTN-BH. The only state Islamic university with PTN-BH status is *Universitas Islam Internasional Indonesia* (UIII), which was granted this status at its establishment in 2016.

Meanwhile, although legally autonomous, PTKIS operate within tight regulatory and financial constraints. Their autonomy is shaped by foundation control, fee dependence, and Ministry of Religious Affairs supervision through accreditation standards (Ulinuha, 2022). PTKIS must align with national qualification frameworks and broader policy directions on Islamic moderation and employability. Contemporary reforms in leading PTKIN have also set expectations that many PTKIS struggle to meet; reinforcing persistent stratification within the sector (Suyadi *et al.*, 2022). PTKIS combine formal autonomy with structural vulnerability, functioning in a negotiated space between state regulation, foundation authority and market pressure.

Islamic HEIs face complexities due to the dual obligation to balance religious mandates with global academic standards (Irham, 2025). While these institutions are expected to transition toward greater autonomy, challenges persist. These challenges include reconciling religious values, state regulation and global expectations in research and education.

Existing studies on Indonesian Islamic higher education have examined leadership reform, curriculum modernization, and internationalization, but often treat these issues separately. However,

limited attention has been paid to how governance transformation itself shapes institutional attempts to enhance global competitiveness. This study addresses this gap by examining how different governance arrangements, including BLU, PTN-BH, and private university models, influence organizational flexibility, financial management, leadership practices, and institutional strategies within Islamic higher education. Rather than assuming that governance transformation automatically produces global competitiveness, the study investigates how universities interpret and negotiate reform in practice.

This study seeks to advance understanding of governance transformation within Indonesia's Islamic higher education by investigating three institutional models: semi-autonomous public university (BLU); legal-entity public university (PTN-BH); and Muhammadiyah-affiliated private university. The research examines how these institutions use governance reform to respond to pressures for global competitiveness, international visibility and academic performance. It addresses three key questions: (1) how different Islamic HEIs understand global competitiveness; (2) how their governance arrangements shape institutional reform; and (3) what challenges emerge when autonomy, religious identity and international academic expectations intersect. The study argues that these transformations are non-linear and shaped by institutional history, state regulation, financial capacity and religious identity.

The remainder of this study is structured as follows: the next section outlines the literature review, followed by a description of the method. The subsequent sections examine the transformation practices in Indonesian Islamic higher education and discuss the findings. The study concludes with final remarks.

## Literature Review

### ***Agencification: Transforming Public Agencies***

The New Public Management (NPM) movement has led to the delegation of tasks from government ministries to semi-autonomous agencies. Central to this reform logic is the separation between policy formulation and policy implementation, with operational tasks delegated to agencies operating at arm's length from ministries (Laking, 2002). The doctrine also introduces business management techniques into these arm's-length agencies (Hood, 1991). This process is commonly described as agencification (Pollitt and Talbot, 2004).

Scholars have claimed that agencification improves professionalism, business processes and service quality (Osborne & Gaebler, 1992). Agencies are expected to demonstrate improved performance and efficiency (e.g. Pollitt *et al.*, 2001). However, the literature also shows that agencification is not simply a matter of increasing autonomy. It creates new relations between autonomy and control, in which agencies are granted managerial discretion while remaining subject to political, financial and administrative oversight (Christensen *et al.*, 2008; Verhoest *et al.*, 2010).

As agencification spread across public sectors, scholarship increasingly examined its effects on autonomy, accountability and organizational performance. Studies have highlighted the impact of agencification on organizational structures, politico-administrative behaviors, and legal capacities and procedures (e.g. Egeberg & Trondal, 2009; Thynne, 2003; Yesilkagit & Van Thiel, 2008). Research on agency autonomy and control has also examined institutional structures and management autonomy, including human-resource management (Overman *et al.*, 2014).

Semi-autonomous agencies are institutions established by government actors to carry out public tasks such as service delivery,

regulation, and policy implementation (Dan, 2014). These agencies have a certain degree of autonomy from their respective ministries in policy decision making and in the management of personnel, financial and managerial matters (Christensen *et al.*, 2008) including business plans, budgets, accounting systems, costing systems (Biswan & Waluyo, 2014) and organizational structures (Overman & van Thiel, 2016). Yet this autonomy is usually conditional. It is accompanied by reporting requirements, financial supervision, performance expectations, and mechanisms of ministerial control.

The agencification movement is often justified as a way to increase efficiency by introducing managerial flexibility and performance-oriented practices. However, its effects are mixed. Some studies associate agency reform with improved transparency and accountability, while others show limited or even negative effects on public-sector output and efficiency (Dan, 2014; Overman & van Thiel, 2016). This tension is important for understanding university governance because autonomy may create room for reform, but it does not automatically produce stronger institutional performance.

In this study, agencification is used not merely to describe administrative delegation. It is used as an analytical lens to understand how public Islamic universities are granted partial autonomy while remaining embedded in state regulation. This perspective is useful for examining BLU and PTN-BH governance because both models seek to increase managerial flexibility while preserving public accountability. BLU represents a limited form of agency autonomy, mainly through financial flexibility within state control. PTN-BH provides a wider form of institutional autonomy, but still retains public ownership, state accountability, and regulatory constraints. Therefore, agencification helps explain why governance reform in Islamic higher education involves a continuing negotiation between autonomy, control, and institutional competitiveness rather than a simple transfer of authority from the state to the university.

### *Transformation of Islamic Universities: Conceptualizing Global Competitiveness and World-Class Universities*

The study on the dynamics of Islamic education policies in Indonesia highlights a historical evolution in the state's approach toward Islamic education, transitioning from policies of domestication to more accommodative frameworks. Initially, Islamic education institutions were marginalized within the national education system due to differing perspectives on the role of religion in state governance. Over time, policy frameworks became more accommodative, reflecting changes in state-religion relations and the growing political and intellectual role of Muslim actors. The result has been an increasing integration of Islamic education into national frameworks, ensuring both religious and general educational objectives (Kosim *et al.*, 2023). This historical background is important because contemporary governance reform in Islamic higher education is shaped not only by managerial pressures, but also by the longer struggle to secure institutional legitimacy within the national education system.

Islamic HEIs in Indonesia are striving to integrate religious values with scientific knowledge to achieve greater academic competitiveness. Efforts include curriculum modernization, increased research collaboration, and faculty development programs. Institutional autonomy and leadership are critical in driving these changes, as they enable universities to strengthen global partnerships and research networks. Regulatory limitations, resource constraints, and tensions between religious identity and global academic expectations continue to shape the pace of transformation (Irham, 2025). Recent studies also show that Islamic universities pursue modernization through governance reform, international collaboration, research development, and leadership transformation, but these efforts remain constrained by funding, infrastructure, academic capacity, and regulatory expectations (Khoir *et al.*, 2025).

Recent studies on Indonesian higher education show that the pursuit of world-class status depends on more than formal institutional aspiration. In the Islamic higher education context, Usman and Hamdan (2024) show that international curricula, global partnerships and human-resource development are important strategies, but remain constrained by academic staffing, international student recruitment, facilities, and financial independence. Comparative work on non-religious public universities similarly identifies vision, institutional branding, data integration, internationalization, teamwork, and entrepreneurial leadership as important elements of global positioning (Usman & Rokhimawan, 2024). However, these strategies cannot be transferred mechanically to Islamic universities, which must also manage religious identity, public legitimacy, and distinctive educational missions.

This suggests that governance reform must be connected to institutional capacity-building. Nurdin (2021) shows that modernization in Islamic higher education is constrained by limited institutional capacity, weak human resources, and insufficient research and publication performance, while improvement requires stronger institutional frameworks, academic competence, student engagement and research capability. Leadership is central to this process, but it is also a site of risk. Khoiriyati and others (2024) show that leadership transformation may support world-class university ambitions through stronger selection criteria and professorial leadership, yet may also reduce academic participation and raise concerns about affiliation-based appointments. Sahrodi and Karim (2025) reinforce this concern by showing that concentrated leadership power in recruitment and placement can weaken merit-based human-resource management and institutional performance.

Competitiveness in Islamic higher education is therefore not reducible to rankings or research output. It also involves perceived quality, employability, reputation, and alignment with student expectations. Juhaidi (2024) shows that reputation and quality shape university choice

in both general and Islamic higher education, while Islamic higher education students are also influenced by religious alignment and community recommendation. Taken together, these studies indicate that global competitiveness in Islamic higher education requires governance arrangements that strengthen academic capacity, leadership accountability, research performance, labor-market relevance and institutional legitimacy.

The concept of world-class university refers to HEIs that demonstrate strong performance in research, internationalization, academic reputation and global visibility (Altbach & Salmi, 2011). World-class universities are commonly associated with high levels of institutional autonomy, international collaboration, publication output, and the ability to attract talented faculty and students from across the world. However, critics argue that the concept often reflects global ranking systems shaped by Western academic norms, making it difficult for institutions in developing countries to fully align with these standards (Hazelkorn, 2015). Global rankings can also reshape institutional priorities by encouraging universities to focus on reputation, research performance and international visibility, sometimes at the expense of local missions and contextual forms of value (Hazelkorn, 2008; Marginson, 2006).

Global competitiveness is used here as a broader and more context-sensitive concept than world-class university status. While world-class university status is often associated with global rankings, research excellence and international reputation, global competitiveness refers to the capacity of universities to improve research performance, attract partnerships, strengthen academic quality and participate credibly in international higher education networks. This distinction is important because many Islamic universities may not yet meet world-class university indicators, but they are nevertheless undertaking governance reforms to improve their global position. It is therefore understood here as an organizational capacity to participate in international academic

competition while negotiating national regulation, institutional resources and educational identity (Marginson, 2006; Mok, 2007).

In the context of Islamic higher education, the pursuit of global competitiveness introduces additional complexity. Islamic universities are expected not only to improve research capacity and international standing, but also to preserve religious identity and social legitimacy. Consequently, governance transformation becomes essential because institutional autonomy is frequently viewed as a mechanism for increasing organizational flexibility, strengthening international partnerships, and improving academic performance. Nevertheless, autonomy does not automatically generate competitiveness, as institutional capacity, leadership, funding, and academic culture remain decisive factors. This study therefore treats governance transformation as an enabling condition rather than a sufficient cause of global competitiveness.

## **Method**

This research employs a qualitative comparative case study approach. A case study approach is appropriate because the research investigates governance transformation within its institutional and policy contexts. A comparative case study design is particularly suitable because it allows the study to examine how different governance arrangements produce different forms of autonomy, constraint, and institutional response. The design is informed by key concepts of autonomy, financial management and institutional governance in Islamic higher education.

Autonomy is a critical context for studying Islamic HEIs, as these institutions are where distinct models of autonomy are developed and operationalized. Case studies provide valuable insights into how specific governance structures evolve to promote autonomy and enable a detailed understanding of institutional decision making processes. In this study, autonomy is examined not as a formal status alone, but as a practical

capacity to make decisions on finance, staffing, academic development, international cooperation and institutional strategy.

This research focuses on case studies from Indonesia, one of the world's largest Muslim-majority countries. The selected cases include three Islamic HEIs: *UIN Sunan Kalijaga Yogyakarta* (UIN Suka), *Universitas Islam Internasional Indonesia* (UIII), and *Universitas Ahmad Dahlan Yogyakarta* (UAD Yogya). They were chosen not to represent a linear sequence of institutional transformation, but to capture three contrasting governance configurations within Indonesian Islamic higher education: a semi-autonomous public university operating under BLU governance, a legal-entity public university established directly with PTN-BH status, and a Muhammadiyah-affiliated private Islamic university.

UAD Yogya should not be read as a generic or representative PTKIS-type case. Its governance is shaped not only by private foundation arrangements, but also by Muhammadiyah's wider educational, religious and social mission. This gives UAD Yogya a distinctive institutional character: it operates within private higher education governance, while its internationalization and competitiveness strategies are embedded in Muhammadiyah's organizational values and networks. This comparative design enables the study to examine how distinct governance arrangements shape institutional strategies, organizational flexibility and responses to pressures for global competitiveness within a single national and religious higher education setting.

Data collection combined documentary analysis with interviews. The documentary analysis examined official regulatory and institutional materials, including government reports, university strategic plans, governance documents, financial documents, accreditation-related materials, and institutional policy documents issued by relevant ministries and universities. Particular attention was given to Indonesia's higher education and public-finance regulatory frameworks for BLU, PTN-BH, and UIII. These documents were used to contextualize institutional

governance arrangements, autonomy mechanisms, financing rules, and the formal position of the universities examined in the study.

The study conducted 12 semi-structured interviews between September and November 2025. The participants comprised 11 university managers and academics, and one policymaker from the Ministry of Religious Affairs. University-based participants included members of the rectorate, faculty leaders, lecturers, finance officers, and international office staff. They were selected because of their direct involvement in university governance, academic leadership, financial management, institutional planning, international cooperation, or policy oversight. The interview data were triangulated with institutional documents, legal regulations, university strategic documents, and accreditation-related materials. Because the universities are identified as cases, confidentiality was maintained by anonymizing interview participants rather than institutional names. The interview recordings were transcribed by the author. All quotations presented in the article were translated from Indonesian into English.

The interview data were analyzed manually using framework analysis, which is particularly effective for evaluating policies and procedures from the perspective of those affected by them (Srivastava & Thomson, 2009). Framework analysis follows a systematic five-step process: familiarization, identifying a thematic framework, indexing, charting, and interpretation (Ritchie & Spencer, 1994). The initial thematic framework was informed by the study's research questions and literature on autonomy, governance reform and global competitiveness. It was then refined during the analysis to capture emerging themes from the interviews and documents. The main analytical categories included autonomy, steering and control, financial flexibility, leadership, internationalization, research capacity, religious identity and institutional constraints. The analysis compared these categories across the three cases to identify both shared patterns and governance-specific differences.

The governance and transformation processes were examined through a comparison of differing perspectives to evaluate the appropriateness of institutional changes. The study compares three governance configurations: a semi-autonomous public university (BLU); a legal-entity public university (PTN-BH); and a Muhammadiyah-affiliated private university. This comparative approach, as defined by Wiarda (2007), systematically explores 'patterns, processes, and regularities' to explain both the commonalities and variations observed in governance and transformation efforts. The comparison therefore focuses not on ranking the three institutions, but on explaining how governance arrangements shape different pathways of reform and different capacities to respond to global competitiveness.

## Results and Discussion

The findings show that governance transformation in Indonesian Islamic higher education is shaped by three interrelated pressures: the search for autonomy; the demand for global competitiveness; and the need to preserve religious and institutional legitimacy. Across the three cases, autonomy is valued as a condition for reform, but its effects depend on regulatory control, financial capacity, leadership, and institutional culture. This finding aligns with higher education governance literature which argues that institutional autonomy is meaningful only when examined together with accountability, steering mechanisms, and organizational capacity (Kallio *et al.*, 2022; Agasisti & Shibanova, 2022). Autonomy is therefore interpreted and enacted differently across institutional settings.

This section is organized around the study's research questions. First, it examines how Islamic HEIs understand global competitiveness. Second, it analyzes how governance arrangements shape institutional reform. Third, it discusses the challenges that emerge when autonomy, religious identity, and international academic expectations intersect.

### ***Understanding Global Competitiveness in Islamic Higher Education***

For the institutions examined, global competitiveness is understood not only as a matter of international ranking, but also as the capacity to improve academic quality, strengthen research performance, attract partnerships, enhance institutional legitimacy, and participate credibly in international academic networks. This understanding is consistent with scholarship showing that global competition in higher education is shaped by research performance, institutional status, reputation, and the ability to position universities within international academic networks (Marginson, 2006; Hazelkorn, 2008). It also reflects wider Asian higher education trends, where internationalization is mediated by national policy contexts and institutional missions (Mok, 2007). This understanding is essential as Islamic HEIs operate within a dual expectation: they are expected to be more globally visible while preserving religious identity, public accountability, and social mission (Republic of Indonesia, 2014, 2019b).

For UIN Suka, global competitiveness is pursued through gradual academic and institutional strengthening within the BLU framework. The emphasis lies on improving academic quality, expanding international programs, strengthening research capacity, and building institutional reputation while remaining embedded in state financial and administrative procedures. A UIN Suka faculty leader described this orientation through concrete internationalization programs:

From the policy side, the Rector wants internationalization. We have opened a scholarship called Suka Global Scholarship. We have foreign students from Sudan and Egypt. Since 2021, we have had student mobility. Every year, around two students are sent to Malaysia or Thailand for one

semester, either for courses or internships (UIN Suka faculty leader).

This suggests that, in the UIN Suka case, competitiveness is understood less as immediate ranking achievement than as gradual exposure to international students, mobility, publication, and academic partnerships. This pattern resembles what higher education scholars describe as adaptive institutional positioning, where universities respond to global pressures without fully detaching from national regulatory and accountability frameworks (de Boer *et al.*, 2007; Kallio *et al.*, 2022).

For UIII, global competitiveness is built into the institution's founding design. The university was established directly as a PTN-BH, reflecting a state-led attempt to create a globally oriented Islamic university rather than a conventional transformation from BLU to PTN-BH. Here, competitiveness is understood as international positioning from inception, supported by wider autonomy, international partnerships, and an institutional mandate to represent Indonesian Islamic higher education globally. A UIII senior leader described this international orientation as part of Indonesia's broader contribution to global Islamic education:

This is Indonesia's diplomacy abroad to develop wasatiyah Islam, tolerant, inclusive, and caring for others. Indonesia is known as the country with the largest Muslim population in the world. We must establish a good, high-quality, internationally oriented university for the world (UIII senior leader).

This indicates that, in the UIII case, global competitiveness is understood through a combination of international academic positioning, religious identity, and Indonesia's aspiration to become a recognized site

of Islamic knowledge production. This finding resonates with literature on universities as strategic organizational actors, in which institutions are increasingly expected to define missions, develop formal structures, compete for recognition, and manage themselves as visible organizational entities (Krücken & Meier, 2006).

For UAD Yogya, global competitiveness is pursued through Muhammadiyah-affiliated private university governance. As a private university affiliated with Muhammadiyah, UAD Yogya has greater flexibility in programs development, partnerships and institutional decision-making than public universities operating under state financial procedures. However, this flexibility is not purely market-based. It is also shaped by Muhammadiyah's educational mission, Al-Islam and Muhammadiyah values, foundation governance, tuition dependence, and the university's effort to translate religious and social commitments into substantive international engagement. A UAD Yogya senior leader framed internationalization as part of the university's broader social and religious mission:

We deliberately did not use the word internationalization. It is represented by the phrase 'serving the interests of the nation and humanity', inspired by Islamic values. That is the philosophical foundation we placed in the statute to guide Universitas Ahmad Dahlan towards international achievements (UAD Yogya senior leader).

In general, universities have tridarma (three duties), but we have *catur darma* (four duties) because we add Al-Islam and Muhammadiyah values. This is not a separate activity, but is integrated into education, research, and community service (UAD Yogya junior leader).

This suggests that, in the UAD Yogya case, global competitiveness is understood as substantive international engagement rather than ranking-oriented visibility alone. UAD Yogya's position as a Muhammadiyah-affiliated private university is important here because its internationalization strategy is framed not only as institutional branding, but also as an extension of religious, social and humanitarian commitments embedded in the *catur darma* (four duties). This supports wider findings that institutional competitiveness is not only shaped by formal autonomy but also by resource mobilization, market positioning, organizational capacity and institutional mission (Marginson, 2006; Mok, 2007).

Overall, these findings show that Islamic HEIs do not understand global competitiveness in a single way. For public Islamic universities, competitiveness is closely linked to autonomy and state reform. For UIII, it is linked to an institutional mandate for international positioning. For Muhammadiyah-affiliated private Islamic universities, it is linked to agility, reputation, sustainability and mission-based international engagement. Across all three models, global competitiveness is negotiated through religious identity, organizational capacity, resource constraints, and institutional legitimacy.

### ***Governance Arrangements, Steering Structures, and Institutional Reform***

BLU status is granted to state agencies that meet substantive, technical and administrative requirements, reflecting the state's attempt to combine limited autonomy with continued fiscal supervision. BLU governance provides selected financial and managerial flexibilities as exceptions to ordinary government financial rules. These include the ability to manage self-generated revenue, carry forward surplus funds, manage cash balances, propose remuneration schemes, and exercise limited flexibility in budgeting and procurement (Republic of Indonesia,

2005, 2012a). Although these flexibilities are significant, they remain embedded in the public-sector accountability framework. They encourage universities to adopt more business-like practices while remaining subject to state supervision. This reflects a common feature of NPM-inspired higher education reform: universities are granted managerial discretion, but this discretion is accompanied by performance expectations, financial monitoring, and accountability requirements (de Boer *et al.*, 2007; Kallio *et al.*, 2022).

BLU governance places UIN Suka within a dual steering structure involving the Ministry of Religious Affairs (MoRA) and the Ministry of Finance (MoF). Financial issues are supervised by the MoF, particularly through the Directorate General of Treasury, while non-financial aspects of the university are supervised by the MoRA. This dual steering structure requires coordination across multiple government actors and may slow strategic decision making. This confirms that autonomy and accountability are experienced as a paradox rather than a simple trade-off (Kallio *et al.*, 2022).

Although the budget is more flexible than that of a Satker (Satuan Kerja, non-autonomous university, Ed.), I think it is still insufficient for the needs of internationalization. Two of our students who wanted to go to Malaysia had their travel approval rejected because of efficiency measures. They were not allowed to use the budget for overseas travel. Meanwhile, their counterparts in PTN-BH institutions do not seem to face this kind of problem (UIN Suka faculty leader).

UIN Suka also operates with additional internal control mechanisms as a counterbalance to financial flexibility. These include the Internal Control Office, quality assurance mechanisms, and the Board of

Supervisors. In this sense, BLU autonomy is not a withdrawal of state control, but a reconfiguration of control through financial, organizational and supervisory instruments.

The finance office said that this was a financial matter. If the money is used for overseas travel, there must be approval. I was worried that if BPK (Badan Pemeriksa Keuangan, The Audit Board, Ed.) later came and there was no approval, the money would have to be returned (UIN Suka faculty leader).

This finding represents how BLU gives some flexibility, but still leaves UIN Suka constrained by state finance rules, travel approvals, remuneration limits, and comparison with PTN-BH. BLU flexibility therefore remains conditional upon state-budget rules, audit concerns, and ministerial approval procedures. The finding supports the agencification literature, which emphasizes that delegation often produces new control mechanisms rather than simple deregulation (Verhoest *et al.*, 2010; Kallio *et al.*, 2022).

The administration has established several criteria that Islamic HEIs must meet to obtain PTN-BH status. These criteria cover academic quality, governance, social affirmation programs, and student achievements. Academic quality is assessed through publications, patents, accreditation, and international recognition. Governance requirements include unqualified audit opinions and the capacity to generate revenue through institutional partnerships. PTN-BH status is therefore tied to expectations of stronger academic performance, financial capacity, and institutional accountability.

PTN-BH represents a stronger form of public university autonomy. It gives a state university legal-entity status while retaining public ownership. PTN-BH assets are separated from state assets, except for land

(Republic of Indonesia, 2012b). PTN-BH also has independent governance and decision-making authority, accountability and transparency functions, the right to manage funds independently, the authority to hire and dismiss lecturers and staff, the authority to establish business entities and endowment funds, and the authority to open, organize, and close study programs (Republic of Indonesia, 2012b, 2015, 2020). This confirms that autonomy in public universities is multidimensional, covering finance, staffing, academic programs, and organizational structure, but it remains bounded by public ownership and state accountability.

Compared with BLU, PTN-BH provides wider discretion in funding, tariff-setting, investment, staffing, and institutional design. In principle, this wider discretion enables universities to support high-level research programs, recruit stronger academic talent, and develop partnerships beyond conventional state-budget mechanisms. However, this model also shifts greater responsibility for financial sustainability, asset utilization, and organizational risk to the university.

By contrast, UIII's PTN-BH status gives it wider discretion to manage its budget independently. UIII draws on state-budget and non-state-budget sources, with state funding provided through a block-grant mechanism and non-state income managed more directly by the university (Republic of Indonesia, 2016). This arrangement potentially supports faster decision making and more flexible resource allocation, particularly for international programs, research initiatives, and institutional development. The rationale for UIII's direct establishment as a PTN-BH was explained by a senior leader through the language of institutional 'leapfrogging':

If we want good results, we must dare to leap, dare to make breakthroughs. Otherwise, we may still get there, but it will take a very long time. Time keeps moving, and without a leap,

without an effort to move forward, we cannot keep up with change (UIII senior leader).

UIII also has greater autonomy in managing human resources. It can hire lecturers and employees with the status of university employees, in addition to civil service staff, through its own human resource management system (Republic of Indonesia, 2019a). The management of civil-service staff remains challenging because employment rules are standardized and disciplinary mechanisms are less flexible. This shows how PTN-BH autonomy requires not only legal discretion, but also internal capacity to design fair and sustainable management systems.

If UIII were a Satker or BLU, recruiting foreign lecturers would not be possible because it would have to follow standard government cost rules and many other procedures. It would not happen. Only PTN-BH can provide proper salaries. That is why the real leap is PTN-BH (UIII senior leader).

These accounts show that PTN-BH status is not treated merely as a legal form, but as a governance arrangement that enables faster decision making, differentiated remuneration, international recruitment, and partnership-building. This echoes that formal autonomy does not automatically improve performance unless universities develop the organizational capacity to use autonomy effectively (Agasisti & Shibanova, 2022).

For UAD Yogya, Muhammadiyah-affiliated private governance enables organizational flexibility, distributed responsibility for internationalization, and operational initiatives across the *catur darma*. Unlike public universities whose autonomy is mediated by state financial and administrative rules, UAD Yogya's governance is shaped by foundation

authority, university leadership structures, Muhammadiyah values and market-based resource mobilization. These arrangements indicate that institutional reform at UAD Yogya is not concentrated in one office, but distributed across leadership, faculties, and international cooperation units. As one senior leader explained:

At UAD Yogya, there is no vice rector specifically responsible for international cooperation. All five vice rectors carry the mandate of cooperation, both domestic and international (UAD Yogya senior leader).

The vision is operationalized through an office entrusted with international cooperation affairs. At the university level there is an international affairs office, while some faculties with active cooperation also form task forces under the coordination of the dean (UAD Yogya junior leader).

A summary of the governance comparison between BLU, PTN-BH, and Muhammadiyah-affiliated private university is provided in Table 1.

**Table 1** *Governance Configurations of Selected Islamic HEIs*

<i>Key aspects</i>	<i>BLU (UIN Suka)</i>	<i>PTN-BH (UIII)</i>	<i>Muhammadiyah-affiliated private university (UAD Yogya)</i>
Legal status	Government entities, with privileges in selected financial management aspects	Government-owned legal entity	Muhammadiyah-affiliated private university under foundation governance
Organizational structure	Requires approval by the Ministry of Apparatus and Bureaucratic Reform (MABR)	Can develop its own organizational structure without approval from the MABR	Determined through university, foundation and Muhammadiyah-affiliated governance arrangements
Employee status	Mixed: civil servants and professional employees	Mixed: civil servants and university employees	Private/professional employees
Land	State asset	State asset	Private/foundation asset
Other fixed assets	State asset	Separated state asset	Private/foundation asset
Revenue	Self-generated revenue is recorded and reported as non-tax state revenue	Self-generated revenue is managed independently	University/foundation-managed revenue

<i>Key aspects</i>	<i>BLU (UIN Suka)</i>	<i>PTN-BH (UIII)</i>	<i>Muhammadiyah-affiliated private university (UAD Yogya)</i>
Taking loans	Restricted	Allowed	Allowed
Investment	Restricted	Allowed	Allowed
Setting tariffs	Requires MoF approval	Does not require MoF approval	Does not require MoF approval
Source of funding	Mixed between state budget and self-generated revenue. Mostly dominated by state budget	Mixed between state budget and self-generated revenue. Expected to increase non-state revenue	Mixed between foundation-related support and self-generated revenue. Mostly dominated by self-generated revenue
Budget scheme	Flexible budget	Block grant	Foundation and university-managed budget
Main constraint	State financial rules and ministerial supervision	Financial sustainability and asset regulation	Tuition dependence, foundation authority, and market positioning

Source: Author.

Table 1 shows that governance arrangements shape institutional reform differently across the three cases. BLU provides limited flexibility within state supervision. PTN-BH provides wider discretion but shifts responsibility and risk to the university. Muhammadiyah-affiliated private governance provides agility, but remains shaped by foundation authority,

tuition dependence, Muhammadiyah's institutional mission and market pressure. Institutional reform is therefore shaped by the specific steering, financing, staffing and accountability arrangements attached to each governance model. This supports comparative governance scholarship showing that similar reform labels can produce different organizational consequences depending on how autonomy, control, funding and accountability are configured in practice (de Boer *et al.*, 2007; Kallio *et al.*, 2022).

### ***Challenges in Governance Reform and the Limits of Global Competitiveness***

The findings show that governance reform creates opportunities for institutional flexibility, but it does not automatically translate into global competitiveness. Each governance model generates distinct constraints in funding, staffing, regulation, and academic development. This aligns with studies showing that formal university autonomy is not, by itself, a guarantee of improved performance; autonomy must be translated into effective governance, research capacity, funding systems, and organizational strategy (Agasisti & Shibanova, 2022; Hicks, 2012).

For UIN Suka, BLU governance provides limited financial flexibility while maintaining substantial bureaucratic control, creating a reform environment that is adaptive but cautious. This arrangement constrains the university's ability to rapidly expand international programs, recruit global academic talent, and independently manage strategic investments. Nevertheless, the BLU model allows gradual organizational adaptation within existing state structures. The challenge is not limited to finance. UIN Suka's internationalization agenda also requires cultural and institutional adjustment. A faculty leader explained:

The challenge of meeting global standards is also about inclusivity. For example, students with disabilities can enroll, students with certain health conditions can enroll, non-Muslim students can study here, and non-Muslim lecturers can also teach here (UIN Suka faculty leader).

This suggests that global competitiveness requires not only international mobility and publication, but also a broader institutional capacity to manage inclusivity within an Islamic university setting. This finding shows that accountability-based steering can preserve public legitimacy, but it may also limit the strategic agility required for international competitiveness.

UIII demonstrates a different governance orientation because it was established directly as a PTN-BH rather than transformed from BLU status. The university enjoys greater discretion in financial management, recruitment, and institutional design, enabling more ambitious internationalization strategies. However, increased autonomy also generates new pressures, particularly regarding financial sustainability, taxation, and asset utilization.

Because this is a strategic project and aims to become an international university, it needs support so that one day UIII can become autonomous. Current government funding is an investment, enabling UIII to achieve financial independence in the future (UIII senior leader).

This quote shows that UIII's autonomy remains incomplete. PTN-BH status provides wider discretion, but global competitiveness is still mediated by immigration rules, accreditation systems, asset ownership, taxation arrangements, and the gradual search for financial sustainability.

PTN-BH institutions do not fit neatly into the categories of either private companies or ordinary state treasury units, creating regulatory ambiguity in areas such as taxation and income-generating activities. Thus, PTN-BH governance does not eliminate state influence; it redistributes responsibility and risk between the state and the university. This supports the broader insight that autonomy reforms often shift burdens from the state to universities while preserving public accountability regimes (de Boer *et al.*, 2007; Kallio *et al.*, 2022).

The persistence of regulatory constraints was particularly visible in relation to internationalization. A UIII senior leader suggested that the national system was not yet fully compatible with the ambition to become an international study destination:

When we said that UIII was intended to be international, we were surprised that, three years earlier, Indonesia did not have a student visa. Indonesia wanted to become a study destination, but it had no student visa until we advocated for one with the immigration authorities. Our bureaucracy and education system were not yet compatible with that ambition (UIII senior leader).

This statement should be read as the interviewee's account of bureaucratic difficulty at the time of fieldwork, rather than as an independent legal assessment of Indonesia's immigration categories. Its significance lies not in whether Indonesia formally has a particular immigration category, but in how university leaders experienced immigration procedures as part of the wider administrative infrastructure required for internationalization. It illustrates a perceived mismatch between UIII's global mandate and the surrounding regulatory systems for student mobility, accreditation, staffing, asset management, and finance.

For asset utilization, PTN-BH institutions are also given limited flexibility. UIII, for instance, has limited authority over land management because land remains subject to state treasury rules. This finding shows that financial autonomy remains incomplete when asset rules, taxation categories, and public accountability requirements remain unclear. PTN-BH autonomy therefore remains mediated by wider state systems that university actors perceive as not yet fully aligned with the operational needs of globally oriented Islamic higher education.

There has been no asset handover; the assets still belong to the ministry. If we use these assets, the revenue should be treated as non-tax state revenue because they are still recorded under the Ministry of Religious Affairs (UIII asset manager).

UAD Yogya illustrates a different pattern. As a Muhammadiyah-affiliated private university, it possesses managerial flexibility without depending directly on state bureaucracy. However, this flexibility is accompanied by tuition dependence, foundation governance, Muhammadiyah's institutional mission and market competition. Private governance allows quicker institutional decisions, but it also exposes the university to financial vulnerability and reputational pressure. For UAD Yogya, the challenge is also to avoid superficial internationalization. A senior leader stated:

Ranking is not the main goal, but that does not mean we do not care about it. Ranking can show what requirements matter, but we ask what substantive changes it should bring for the future (UAD Yogya senior leader).

This suggests that private flexibility is useful only when it is converted into meaningful partnerships, research activity, institutional quality and mission-based contribution, rather than symbolic internationalization. Its autonomy is therefore different from PTN-BH autonomy: it is less constrained by state financial procedures, but more constrained by revenue generation, student demand, foundation authority and the need to maintain alignment with Muhammadiyah's educational values. This finding extends debates on higher education competitiveness by showing that market responsiveness may support agility, but it also makes institutional strategy vulnerable to resource dependence and reputational competition (Marginson, 2006; Mok, 2007).

Overall, these findings suggest that governance transformation in Islamic higher education should not be understood merely as administrative restructuring. Instead, governance reform constitutes a broader institutional strategy through which universities negotiate autonomy, legitimacy, religious identity, and global competitiveness simultaneously. The central implication is that global competitiveness depends not only on formal autonomy, but also on the university's capacity to convert autonomy into research strength, international partnerships, academic culture, and sustainable funding. This supports higher education governance literature that links university performance to autonomy, accountability, funding, and strategic capacity (Krücken & Meier, 2006; Kallio *et al.*, 2022).

## Conclusion

This study has examined governance transformation in Indonesian Islamic higher education by comparing three governance configurations: a semi-autonomous public university, a legal-entity public university, and a Muhammadiyah-affiliated private university. The findings show that

governance reform is closely connected to institutional aspirations for global competitiveness, but the relationship is indirect and uneven. Autonomy creates organizational space for reform, yet it does not automatically generate stronger research capacity, international visibility, or academic excellence. This supports higher education governance scholarship showing that formal autonomy must be converted into organizational capacity before it can improve institutional performance (Agasisti & Shibanova, 2022).

The comparison demonstrates that each governance model carries different opportunities and constraints. BLU governance provides limited flexibility under strong bureaucratic control; PTN-BH governance offers wider discretion while shifting sustainability risks to the university; and Muhammadiyah-affiliated private university governance allows managerial flexibility while remaining vulnerable to tuition dependence, foundation authority, market pressure, and the need to preserve mission-based legitimacy. These differences show that autonomy is relational rather than absolute: it is always shaped by steering arrangements, resource dependence, accountability expectations, and institutional mission.

The study therefore argues that governance transformation should not be understood as a linear route toward world-class university status. Rather, it is a negotiated process through which Islamic universities manage the tensions between religious identity, state regulation, managerial autonomy, and global academic expectations. Islamic HEIs are becoming more strategic organizational actors, but their agency remains conditioned by public accountability, religious legitimacy, and resource constraints (Krücken & Meier, 2006). Its main contribution is to show that autonomy matters not as a formal status alone, but as an institutional capacity that must be supported by leadership, funding, academic culture, and research infrastructure.

The article also contributes to debates on global competitiveness by showing that Islamic universities pursue competitiveness through different organizational logics: gradual upgrading, international positioning, and substantive engagement. This finding is important because global competition in higher education is shaped not only by rankings and reputation, but also by institutional positioning, research performance, and the ability to participate credibly in international academic networks (Marginson, 2006; Mok, 2007).

For policy makers, the findings suggest that a single governance model is unlikely to fit the diversity of Islamic HEIs in Indonesia. A more flexible governance repertoire is needed, one that strengthens the conditions that make autonomy usable: clearer regulations, sustainable funding, research incentives, and regulatory frameworks that support internationalization, including mobility, staffing, accreditation and asset utilization. Without these enabling conditions, autonomy may shift risk to universities without generating the academic capacity required for global competitiveness.

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