

## **Fixed Asset Management of Pondok Pesantren: Practices, Practitioners, and Praxis**

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### **ABSTRACT:**

*This study investigates fixed asset management practices in Islamic boarding schools (pesantren) through the lens of strategy-as-practice theory, with particular attention to the dimensions of practice, practitioner, and praxis. Employing a qualitative case study design, the research explores two contrasting pesantren: Pondok Tahfizh Daarul Qur'an (modern typology) and Pondok Pesantren BUQ (traditional salaf typology). Data were collected through in-depth interviews, institutional document analysis, and NVivo-assisted thematic coding. The findings reveal distinct patterns of asset ownership, regulation, maintenance, and reporting. Daarul Qur'an demonstrates formalized asset management mechanisms under foundation governance, though hindered by limited human resource competencies and procedural inconsistencies. In contrast, BUQ maintains a highly personalized, non-bureaucratic model rooted in kiai leadership, with minimal documentation and planning. The praxis of asset management is shaped not only by structural governance but also by the interplay of pesantren culture, practitioner agency, and socio-religious values. This study offers empirical insights into the organizational behaviors that facilitate or impede strategic asset management in Islamic education contexts. Limitations include the narrow case scope and typological selection, suggesting the need for future research across broader pesantren variants. Recommendations include the development of culturally grounded yet standardized asset management guidelines and capacity-building initiatives to professionalize resource governance in pesantren settings.*

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Penelitian ini meneliti praktik pengelolaan aset tetap di pesantren melalui lensa teori strategi-sebagai-praktik, dengan perhatian khusus pada dimensi praktik, praktisi, dan praksis. Menggunakan desain studi kasus kualitatif, penelitian ini mengeksplorasi dua pesantren yang kontras: Pondok Tahfizh Daarul Qur'an (tipologi modern) dan Pondok



Pesantren BUQ (tipologi salaf tradisional). Data dikumpulkan melalui wawancara mendalam, analisis dokumen institusional, dan pengkodean tematik yang dibantu NVivo. Temuan ini mengungkapkan pola kepemilikan aset, regulasi, pemeliharaan, dan pelaporan yang berbeda. Daarul Qur'an menunjukkan mekanisme pengelolaan aset formal di bawah tata kelola yayasan, meskipun terhambat oleh keterbatasan kompetensi sumber daya manusia dan inkonsistensi prosedural. Sebaliknya, BUQ mempertahankan model non-birokrasi yang sangat personal yang berakar pada kepemimpinan kiai, dengan dokumentasi dan perencanaan minimal. Praktik pengelolaan aset tidak hanya dibentuk oleh tata kelola struktural tetapi juga oleh interaksi budaya pesantren, agen praktisi, dan nilai-nilai sosial-agama. Studi ini menawarkan wawasan empiris tentang perilaku organisasi yang memfasilitasi atau menghambat manajemen aset strategis dalam konteks pendidikan Islam. Keterbatasan termasuk ruang lingkup kasus yang sempit dan seleksi tipologis, menunjukkan perlunya penelitian di masa depan di seluruh varian pesantren yang lebih luas. Rekomendasi termasuk pengembangan pedoman manajemen aset yang didasarkan pada budaya namun terstandarisasi dan inisiatif pengembangan kapasitas untuk memprofesionalkan tata kelola sumber daya dalam pengaturan pesantren.

**Kata kunci:** Manajemen Aset, Pondok Pesantren, Teori Praktik.

## INTRODUCTION

Islamic boarding schools (*pondok pesantren*) play a crucial role in education and moral development in Indonesia (Arifin & Anisah, 2019; Suaidah & Rohmatillah, 2022). Their growth has accelerated alongside technological advancements (Setyawan, 2019), with 39,271 boarding schools and 4.89 million students recorded in 2023. Innovation in boarding school management is essential to align the education system with modern needs (Kawakip, 2020; Sumanti et al., 2024). The implementation of contemporary management and Total Quality Management (TQM) is critical to improving educational quality (Budiharso & Suharto, 2022; Efendi, 2022); however, studies on innovation implementation in boarding schools remain limited (Basori et al., 2023).

This rapid development also presents several challenges, particularly in management aspects. Common issues in Islamic boarding schools include resistance to change stemming from the mindset of some kiai (Jalil et al., 2023), inadequate accountability mechanisms relying solely on mutual trust among organizational members (Basri & Siti-Nabiha, 2016; Buanaputra et al., 2022), and the practice of dynastic management leading to asset misuse (Pranata & Zakki, 2023). These problems are exacerbated by disorganized and suboptimal asset management due to the absence of clear guidelines (Abdurrahman, 2012;



Salleh et al., 2021). A notable example of asset misuse occurred at Al-Zaytun Islamic Boarding School in late 2023 (Chaterine & Asril, 2023).

The asset management of Islamic boarding schools, including dormitory facilities and educational infrastructure, requires greater attention. These assets are crucial for supporting the schools' operations, both for education and student accommodation. Therefore, organized, efficient, and accountable management is essential (*Asset Management: Asset Management System Requirements* (2024), 2024). Proper asset management will enhance the quality of services and education provided by the schools. Further research is needed to identify best practices in asset management and to find solutions for improving accountability and efficiency in Islamic boarding schools.

Research shows that effective asset management can enhance competitive advantage (Gavrikova et al., 2020), operational performance (Maletič et al., 2020), and sustainability performance (Maletič et al., 2018). Conversely, poor asset management can lead to fraud, such as the misuse of fixed assets (Tajudin et al., 2021; Wahyulistyo & Cahyonowati, 2023), increase operational costs due to asset damage (Abdelhamid et al., 2015), and create an unsafe environment for learning activities (Abdelhamid et al., 2013).

Asset management studies in educational institutions have been conducted in various countries, such as Egypt (Abdelhamid et al., 2013, 2015) and New Zealand (Herath et al., 2023; Le et al., 2023). Previous research also includes school asset management (Herath et al., 2023), management strategies in vocational schools with Public Service Agency (BLU) status (Setiawan et al., 2024), asset management implementation at different school levels (Sunandar & Benty, 2017), and the potential of Digital Asset Management (Alkhard, 2024). Additionally, studies have explored determinants of asset management practices at Polish universities (Rymarzak & Trojanowski, 2015) and the transfer of asset management authority at Islamic State Universities (UIN) (Slamet, 2023).

Based on the literature review, most studies on asset management have primarily focused on formal educational institutions, such as schools and universities. In contrast, research on Islamic boarding schools (pondok pesantren) remains limited, despite their significant role in the Indonesian education landscape. This gap highlights the need for further exploration of asset management practices in pesantren, particularly in aspects of planning, utilization, and reporting (Nurkhin et al., 2024; Rahtikawatie et al., 2021). Gavrikova also emphasize the importance of applying a strategic asset

management approach that incorporates social dimensions, which is especially relevant for community-based institutions like pesantren (Gavrikova et al., 2020). In line with this, a study by Hidayat and Seftiani on Ma'had Aly Pondok Quran shows that while the curriculum already aligns with national standards, significant improvements in content and supporting infrastructure (such as facilities for Qur'anic sciences, teaching methodology, and student dormitories) are necessary to gain formal recognition and ensure sustainable institutional development (Hidayat & Seftiani, 2019). Therefore, this study aims to explore asset management practices in Islamic boarding schools using the strategy-as-practice theory developed by Whittington, which focuses on the dynamics of practice, actors, and context in shaping strategic outcomes.

A qualitative method with a case study approach was used in this research. The research objects were Daarul Qur'an Islamic Boarding School in Central Java, representing the modern pesantren typology, and BUQ Islamic Boarding School, representing the traditional (salaf) pesantren typology. Data sources were collected through interviews, observations, and document analysis to support the research findings.

In this study, the practice theory approach can help explain the guidelines or procedures used in fixed asset management in Islamic boarding schools, the actors involved in managing these assets, and how the procedures are translated into real practices. Additionally, this theory allows for an understanding of the interaction between these elements in shaping the overall asset management practice in Islamic boarding schools.

According to the Pesantren Accounting Guidelines, fixed assets are defined as tangible assets owned for the purpose of providing services, leased to others in the course of daily business activities, or used for administrative purposes; and have a useful life of more than one accounting period. These fixed assets can be classified into several categories such as land, buildings, equipment, vehicles, and others. Therefore, this research aims to uncover how pesantren develop fixed asset management practices.

## METHODS

This qualitative case study examines fixed asset management practices in two pesantren with different typologies: the modern Pondok Pesantren Tahfizh Daarul Qur'an (Central Java) and the traditional salaf Pondok Pesantren Bustanu Usysyaqil Quran (BUQ, Gading). The selection of these two pesantren was based



on their differing approaches to asset management, representing both modern and traditional typologies of Islamic boarding schools. Pondok Pesantren Tahfizh Daarul Qur'an was selected due to its contemporary management practices, while Pondok Pesantren BUQ was chosen to reflect a more traditional model.

Primary data were gathered through purposive sampling of caretakers, managers, and other recommended informants who were directly involved in the asset management processes of the pesantren. This sampling technique was chosen to ensure that the interviewees had relevant knowledge and experience in the field of asset management. Interviews were conducted with key stakeholders to gather in-depth insights into their perspectives and practices. Secondary data from documents, archives, and other institutional records was also collected to support and validate the findings, ensuring a comprehensive understanding of the management practices

The data were processed using NVivo14 software, which was employed to assist with transcription and coding. NVivo was specifically used to enhance the reliability of the data analysis by organizing and categorizing the responses based on key themes—practice, practitioner, and praxis—derived from the theoretical framework. This process helped in identifying common patterns, trends, and barriers in the implementation of asset management practices. The analysis was presented in a qualitative narrative, offering an in-depth exploration of the practices and challenges faced by both pesantren.

## **FINDINGS AND DISCUSSION**

### **FINDINGS**

The Pondok Pesantren Tahfizh Daarul Qur'an Central Java is a modern pesantren focused on Quran memorization and formal junior high school education. The pesantren's fixed assets are valued at over 10 billion IDR and are sourced from both internal and external sources. All fixed assets owned by the pesantren are recognized as the property of the Daarul Qur'an Foundation, not personal property, so every asset acquired is registered in the foundation's name. This management model reduces the tendency of traditional leadership, which is usually passed down from the kiai to their descendants. With this managerial structure, the pesantren's management is more organized and professional.

On the other hand, Pondok Pesantren BUQ, a salaf pesantren, has fixed assets valued at over 5 billion IDR, most of which are sourced from the kiai's family. These assets are recognized as the personal property of the kiai, not the institution. As the owner, the kiai has full control over all assets and the management of the pesantren. Leadership at this pesantren is often passed down to family members who are prepared to continue the role (Isbah, 2020; Zulmuqim et al., 2020). This management model reflects a more centralized leadership practice, inherited through family lineage.

### **Fixed Asset Management: Practices**

Practice can be defined as routine behavior consisting of several interrelated elements (Reckwitz, 2002). Practices can be specific to an organization, manifested in routines, standard procedures, and culture that shape the ways strategies are developed (Whittington, 2006).

The research findings show that both types of pesantren do not adopt any specific guidelines that explicitly guide asset management practices. However, both have their own ways of implementing them. Pondok Pesantren Daarul Qur'an has regulations drafted by the foundation. In addition, the pesantren has internal policies developed to complement the foundation's regulations. On the other hand, Pondok Pesantren BUQ, being a salaf pesantren, does not have specific policies to guide asset management practices. The pesantren culture, particularly the ta'dzim (respect) towards the kiai, is very prominent, so the direction of asset management policy at Pondok BUQ heavily depends on the leadership of the kiai.

According to Whittington's theory of practice, regulations and traditions in strategy are influenced by actual activities (praxis), which are shaped by the interpretations of practitioners (Brennan & Kirwan, 2015). In the asset management of Pondok Daarul Qur'an, praxis is influenced by two factors: past events and expectations. Past events triggered the formation of a housekeeping department to improve asset maintenance after the previous system proved ineffective. Meanwhile, expectations for better-controlled asset management led to a policy requiring students to record their borrowing needs to prevent asset loss.

### **Fixed Asset Management: Practitioner**

A practitioner is an actor composed of individuals who utilize practices to take action. Identifying practitioners can be done by explaining who they are,



how they act, and what actions they take to form actual practices (Jarzabkowski et al., 2007).

First, Governance Structure. The implementation of asset management strategies requires an in-depth analysis of roles, responsibilities, and organizational structure to ensure effective asset management (Demircioglu & Audretsch, 2020). The asset maintenance structure is a vital part of asset management (Xaba, 2012). In Pondok Daarul Qur'an, the maintenance structure consists of a housekeeping department responsible for cleanliness, maintenance, and asset security. This department is led by a coordinator who supervises a team of maintenance staff, office boys, and security guards. Each role has specific responsibilities, such as maintaining cleanliness in the pesantren area, ensuring asset security, and conducting maintenance and repair of fixed assets. On the other hand, at Pondok BUQ, maintenance is managed by the equipment department, which focuses only on asset repairs and reports to the head of the management team. Pondok BUQ does not have a specific function for cleanliness and asset security.

Previous research has shown that good internal control is crucial for improving asset management effectiveness (Syaifudin et al., 2020; Zakirova et al., 2021). In Pondok Daarul Qur'an, internal control is implemented through routine and unannounced asset audits, which include checking the quantity and condition of assets on-site. Conversely, Pondok BUQ only performs basic oversight conducted by the kiai, without a structured audit procedure. This indicates the importance of developing better internal controls at Pondok BUQ to support more effective asset management.

Second, Human Resource Policy. Asset management literature highlights the importance of aligning human resources, organizational processes, and regulations for effective management (Setiawan et al., 2024). At Pondok Daarul Qur'an, asset maintenance practitioners are chosen based on their tenure as teachers, without considering technical competencies. Meanwhile, at Pondok BUQ, the kiai selects students who possess certain skills, such as repairing furniture, to serve in the equipment department. This difference affects the effectiveness of asset management at both pesantren (Setiawan et al., 2024).

### **Fixed Asset Management: Praxis**

Praxis refers to the term used to describe all actions that accumulate from interpretations of practice. Sometimes practitioners have agency in understanding practices due to differences in how they behave, think, feel, and



act (Reckwitz, 2002). Therefore, praxis is an action full of art and improvisation (Whittington, 2006), so the sequence of activities created can be modified or enhanced from existing practices (Jarzabkowski et al., 2007).

The praxis of asset management at Pondok Daarul Qur'an shows improvements in the existing practices, with efforts to adjust for greater effectiveness in asset management. On the other hand, at Pondok BUQ, asset management is carried out according to the provisions established by the previous kiai, with no significant changes. This study describes the stages of actual asset management activities applied at each pesantren.

#### Planning

Pondok Daarul Qur'an prepares an annual budget plan (RKAT) by considering the needs of the students and financial resources from student fees. This process involves internal meetings to determine the budget, which is then submitted to the foundation. The approved RKAT is subsequently implemented by the relevant parties. In contrast, Pondok BUQ does not have an annual budget plan, and asset procurement is done based on urgent needs, with decisions made by the kiai or management. Planning for asset use should prioritize urgent needs first (Ihsan et al., 2022; Nurasyiah et al., 2024). Other studies have shown a significant correlation between planning needs and the optimization of asset use (Sriastiti et al., 2020).

First, Procurement. At Pondok Daarul Qur'an, asset procurement is done after the RKAT is approved, using two mechanisms: asset transfer from the foundation or funds for independent purchases. Purchases are made by the party that requested them according to the RKAT, and procurement reports are submitted to the finance department. Pondok BUQ procures assets according to need, without formal planning. Purchases are made by the management or the kiai, with purchase reports accompanied by evidence. Good procurement can improve school finances through quantity discounts, reduce cash flow problems, find quality suppliers, and ensure timely stock in the right quantity and price (Mestry & Bodalina, 2015). Asset registration at Pondok Daarul Qur'an is done systematically, while Pondok BUQ does not regularly record fixed assets. Systematic asset registration facilitates asset management and prevents asset loss (Edson & Constance, 2020; Syaifudin et al., 2020).

Second, Operation. Pondok Daarul Qur'an has internal policies for the operation of assets, which include recording asset loans by students and loan forms for external parties. Praxis improvement is seen in the enforcement of





rules, where violations are met with educational sanctions, such as ta'zir, imposed by some ustaz. Ta'zir is a punishment often applied in pesantren to deter offenders, with an educational goal as a lesson for the offenders and others (Damopolii et al., 2023; Djalaluddin et al., 2023). However, a sense of family often replaces formal mechanisms, with loans conducted orally. In contrast, Pondok BUQ has no formal procedures. Students are free to use assets with a moral responsibility to maintain and return them. Requests for permission are only made for specific events, while external parties simply seek permission from the management. A study mentions that managing a pesantren should involve positive interactions, such as organizational awareness, togetherness, sincerity, mutual cooperation, and good assumptions (Kawakip & Sulanam, 2023).

Third Maintenance. At Pondok Daarul Qur'an, asset maintenance is handled by the housekeeping department, which includes maintenance, security guards, and office boys. Maintenance handles daily repairs and routine monthly upkeep, while security guards ensure asset security and office boys maintain cleanliness. In contrast, at Pondok BUQ, maintenance is carried out by the equipment department without a regular work plan, acting only based on damage reports or instructions from the kiai. Maintaining asset quality is important because assets tend to age over time. Planned maintenance reduces unexpected, more costly damage, although it requires a larger budget for repairs (Herath et al., 2023; Ngwira et al., 2012).

Fourth, Renewal or Disposal. At Pondok Daarul Qur'an, assets that are damaged and irreparable are reported for new procurement after receiving approval from the kiai and the foundation. Outdated assets are removed from the list without special treatment. Pondok BUQ does the same but some assets are abandoned in office spaces because there are no instructions to dispose of or sell them. Asset disposal involves selling, distributing, donating, discarding, or destroying. This requires an estimate of profits or losses, as well as records for accounting purposes in case of trade-ins (Lu, 2017).

Fifth, Reporting. Pondok Daarul Qur'an reports the condition of its fixed assets monthly to the Daarul Qur'an Foundation, including information about repairs or damage. This reporting covers major assets such as vehicles and main equipment, and is accompanied by detailed reports. In contrast, Pondok BUQ only reports financial matters and activities, with no detailed asset reporting to the kiai. This difference reflects differences in asset management accountability between the two pesantren. Good asset management principles include

accountability for the condition, use, and performance of assets, realized through regular reporting and monitoring (Abdelhamid et al., 2013; Wiswadas et al., 2023).

Sixth, Factors Affecting Praxis. The theory of practice suggests that praxis is an action influenced by context and the interpretation of practitioners, which can align with or differ from the expectations of practice (Jarzabkowski et al., 2007; Whittington, 2006). At Pondok Daarul Qur'an, the praxis of asset management is in accordance with the foundation's regulations, which govern the proposal, disbursement, and reporting of fixed asset purchases. However, at this pesantren, social interactions among practitioners can influence work outcomes, such as the presence of seniority, which can lead to excessive duties. Additionally, the pesantren culture, such as the application of ta'zir for procedural violations and ta'zim towards the caretaker, also impacts asset management, even though it is not a formal strategy.

### **Fixed Asset Management Challenges**

Based on the research results from two types of pesantren (modern and salaf), several factors hindering the practice of fixed asset management are as follows:

First, Pondok Daarul Qur'an, as a branch of Yayasan Daarul Qur'an, has a governance and management structure set by the foundation. However, the practice of fixed asset management at this pesantren has not been optimal due to two main issues: inconsistency in regulations and limited human resources. Yayasan Daarul Qur'an has not established concrete procedures for fixed asset management at its branch pesantren, resulting in confusion among practitioners. Furthermore, there has been insufficient socialization of these procedures. The foundation should provide clear guidelines (Maletič et al., 2018) and conduct regular socialization regarding asset management. The human resource issues include competence, professionalism, and succession planning. Many employees lack the skills required for fixed asset maintenance, forcing them to rely on external services. Additionally, a lack of awareness and responsibility for asset maintenance is a barrier. Another issue is the absence of a succession process, which makes it difficult for new employees due to the limited transfer of knowledge from previous staff. Previous research has indicated that the performance of asset management is highly dependent on



competence and the management of human resources that align with their tasks (Al Marzooqi et al., 2019; Le et al., 2023; Syaifudin et al., 2020).

Second, based on the analysis, Pondok BUQ only performs fixed asset maintenance without involving planning, recording, or reporting. This reflects the view that asset management is often seen merely as routine maintenance (Roberts et al., 2018). This situation is caused by the characteristics of a salaf pesantren, which is simple and resistant to managerial changes, especially due to the mindset of the kiai who relies on good intentions and belief (Jalil et al., 2023; Wardiana et al., 2024). Furthermore, the mixing of the kiai's personal assets with the pesantren's assets hinders ownership identification, disrupting asset tracking and control (Zarkasyi, 2020). Thus, the barriers to fixed asset management at Pondok BUQ are caused by a lack of modern mechanisms and resistance to managerial changes.

## DISCUSSION

The research shows differences in the management of fixed assets between modern and salaf pesantrens. Modern pesantrens, such as Daarul Qur'an, use a centralized system through the foundation, which is more effective compared to the independent management often faced by salaf pesantrens, such as Pondok BUQ.

Both pesantrens lack clear guidelines for fixed asset management. Top management must establish asset management policies to provide a framework for setting asset management goals and to continually improve the fixed asset management system (Maletič et al., 2018; Rahtikawatie et al., 2021; Setiawan et al., 2024). It is essential for the relevant authorities to develop uniform asset management guidelines. Adopting international standards like ISO 55000 could be an option, as it has proven to enhance asset management efficiency (Alsyounf et al., 2021; Lima & Costa, 2019; Paris & Severino, 2017). The government should also play a role in supporting the management of pesantren facilities (Zainal et al., 2022).

Fixed asset management requires a clear maintenance structure, such as the establishment of a special committee for maintenance and community education (Xaba, 2012). Pondok Daarul Qur'an has implemented a household division that includes maintenance, cleanliness, and asset security. In contrast, Pondok BUQ relies only on a division for equipment without a structured work plan. The kiai needs to assign clear tasks to ensure routine maintenance, which

can prevent unexpected damage, though it requires a larger budget (Herath et al., 2023; Ngwira et al., 2012).

Traditional asset management is often seen merely as routine maintenance, but it actually involves an integrated multidisciplinary function (Roberts et al., 2018). Pondok Daarul Qur'an has carried out various coordinated activities, such as planning, strict procurement, and asset audits, although there is still room for improvement. First, asset inventory is still manual and prone to errors. Research suggests digitization through AIM, DAM, or other technologies like IoT and blockchain for more effective management (Alkhard, 2024; Ye et al., 2023). Simple steps such as using computer applications can be a practical solution (Nuha et al., 2024). Second, the family-oriented culture replaces formal asset borrowing mechanisms, increasing the risk of asset loss. A supportive organizational culture is needed to maintain effective asset management (Al Marzooqi et al., 2019). Third, selecting maintenance personnel without considering competence leads to inefficiency. Training, development, or recruiting experienced personnel is recommended as a solution (Al Marzooqi et al., 2019). Fourth, some outdated assets are not reused. Pesantrens need to consider asset disposal through sales or trade-ins, with appropriate profit or loss estimations for accounting (Lu, 2017).

Meanwhile, the asset management practices at Pondok BUQ are still traditional and less coordinated. This is due to resistance to change influenced by the kiai's mindset, which relies more on faith in Allah than modern management (Jalil et al., 2023; Wardiana et al., 2024), as well as the independent management hindered by the kiai's and his family's personal asset ownership (Zarkasyi, 2020). As a solution, Pondok BUQ could adopt a structured system like that at Pondok Daarul Qur'an to improve the effectiveness of asset management.

## CONCLUSION

Islamic boarding schools (pesantren) have experienced rapid growth and modernization to address dynamic social changes. However, fixed asset management remains a significant challenge, differing from other educational institutions due to the unique characteristics of pesantren. This study explores fixed asset management practices in two pesantrens with distinct typologies: Pondok Tahfidh Daarul Qur'an (modern) and Pondok Pesantren BUQ (salaf),



using Whittington's practice theory framework, encompassing practice, practitioner, and praxis.

The findings reveal that Pondok Daarul Qur'an has established internal management procedures, but its implementation is hindered by inconsistent regulations, a lack of standardized procedures, and insufficient human resource competence and professionalism. Conversely, Pondok BUQ operates without formal policies, relying on organizational culture, informal supervision, and simple asset management practices, often driven by immediate needs rather than structured planning.

Practical differences between the two pesantrens are shaped by regulatory pressures, social interactions among practitioners, and pesantren culture. The barriers identified include inadequate leadership commitment, limited human resource capabilities, and resistance to adopting improved management practices, particularly in salaf pesantren.

This study contributes to academic discourse by expanding the understanding of fixed asset management mechanisms across different pesantren typologies. Practically, it offers actionable insights for pesantren leaders to improve management practices and highlights the importance of developing regulatory guidelines that accommodate diverse pesantren governance structures.

However, this study has several limitations. The findings are based on a limited number of case studies, which may constrain the generalizability of the conclusions to other pesantren contexts. While appropriate for qualitative research, the purposive sampling method may introduce subjectivity and limit the diversity of perspectives captured. Furthermore, while useful for highlighting differences, the typological contrast between modern and salaf pesantren does not fully represent the spectrum of pesantren models that exist, particularly hybrid or semi-modern institutions. Future research should consider a broader and more varied sample to capture the complexity and diversity of fixed asset management practices in the pesantren ecosystem.

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