Edukasi Islami: Jurnal Pendidikan Islam, VOL: 15/No: 03 **P-ISSN: 2252-8970**
DOI: 10.30868/ei.v15i03.10786 **E-ISSN: 2581-1754**

Date Received	**:**	**July 2026**
Date Revised	**:**	**August 2026**
Date Accepted	**:**	**August 2026**
Date Published	**:**	**August 2026**

DEVELOPING AN S3-BASED BALANCED SCORECARD MODEL FOR MANAGING MUHAMMADIYAH ISLAMIC BOARDING SCHOOLS: INTEGRATING MAKASSAR LOCAL WISDOM INTO ISLAMIC EDUCATION MANAGEMENT

Amirah Mawardi[1]
Universitas Muhammadiyah Makassar, Indonesia. (amirah@unismuh.ac.id)

Abd. Rahman
Universitas Muhammadiyah Makassar, Indonesia. (abd.rahman@unismuh.ac.id)

Nurhidaya M
Universitas Muhammadiyah Makassar. Indonesia. (nurhidayam@unismuh.ac.id)

Nur Sidrah Sariadi
Universitas Muhammadiyah Makassar, Indonesia. (nursidrahs@gmail.com)

M. Afdhal Isra
Universitas Muhammadiyah Makassar. Indonesia. (afdhalmuhammad998@gmail.com)

Kata Kunci:
Kerangka S3; Kearifan Lokal; Balanced Scorecard; Manajemen Pesantren; Muhammadiyah

ABSTRAK

Penelitian ini bertujuan untuk mengembangkan model manajemen pesantren Muhammadiyah berbasis kearifan lokal Makassar melalui integrasi nilai-nilai S3 (*sipakatau, sipakainge', dan sipakalebbi*) dengan *Balanced Scorecard* (BSC). Penelitian ini berangkat dari tantangan dalam mentransformasikan nilai-nilai budaya lokal yang telah dipraktikkan dalam interaksi sehari-hari menjadi strategi manajemen formal, standar operasional prosedur (SOP), dan indikator kinerja yang terukur. Penelitian ini dilakukan di Pondok Pesantren Hizbul Wathan Muhammadiyah (PP HWM) Kabupaten Gowa dengan menggunakan pendekatan studi kasus kualitatif yang berorientasi pada *Design Science Research*. Data dikumpulkan melalui telaah dokumen, observasi partisipatif, wawancara mendalam terhadap 25 informan, serta *Focus Group Discussion* (FGD). Data dianalisis secara tematik dan diperkuat melalui analisis kesenjangan (*gap analysis*), analisis SWOT/TOWS, serta pengembangan model logika (*logic model*). Hasil penelitian menunjukkan bahwa nilai-nilai S3 telah melekat dalam budaya keseharian pesantren, tetapi belum terintegrasi secara sistematis ke dalam sistem manajemen formal. Penelitian ini menghasilkan tiga artefak utama, yaitu *Value-to-Process Translation Map* (VPT-Map), mini *S3-Based Balanced Scorecard* (S3-BSC), dan SOP prioritas yang terintegrasi dengan nilai-nilai S3. Uji coba terbatas menunjukkan adanya peningkatan awal, yaitu kepatuhan SOP meningkat dari 55% menjadi 66,7%, serta skor kepuasan siswa meningkat dari 3,8 menjadi 4,2. Penelitian ini memberikan kontribusi terhadap kajian manajemen pendidikan Islam melalui penyediaan model manajemen kinerja berbasis

[1] Correspondence Author

budaya yang mengintegrasikan nilai-nilai S3 Makassar ke dalam strategi organisasi, proses kerja, dan mekanisme pengukuran kinerja. Model ini menunjukkan potensi penerapan awal dan dapat menjadi dasar bagi penelitian replikasi dengan mempertimbangkan penyesuaian konteks masing-masing lembaga.

Keywords:
S3 Framework; Local Wisdom; Balanced Scorecard; Islamic Boarding School Management; Muhammadiyah

ABSTRACTS

This study aims to develop a management model for Muhammadiyah Islamic boarding schools based on Makassar local wisdom through the integration of the S3 values (sipakatau, sipakainge', and sipakalebbi) with the Balanced Scorecard (BSC). This study addresses the challenge of transforming local cultural values that have been practiced in daily interactions into formal management strategies, standard operating procedures (SOPs), and measurable performance indicators. The research was conducted at the Hizbul Wathan Muhammadiyah Islamic Boarding School (PP HWM) in Gowa Regency using a qualitative case study approach oriented toward Design Science Research. Data were collected through document review, participatory observation, in-depth interviews with 25 informants, and Focus Group Discussions. Data were analyzed thematically and supported by gap analysis, SWOT/TOWS analysis, and logic model development. The findings indicate that S3 values have been embedded in the boarding school's daily culture but have not yet been systematically integrated into formal management systems. This research produced three main artifacts: a Value-to-Process Translation Map (VPT-Map), a mini S3-Based Balanced Scorecard (S3-BSC), and priority SOPs integrated with S3 values. The limited trial showed initial improvements, with SOP compliance increasing from 55% to 66.7% and student satisfaction scores increasing from 3.8 to 4.2. This study contributes to Islamic education management by providing a culturally grounded performance management model that integrates Makassar S3 values into organizational strategies, processes, and performance measurement mechanisms. The model demonstrates initial applicability and provides a foundation for future replication with contextual adaptation.

A. INTRODUCTION

Muhammadiyah Islamic boarding schools are Islamic educational institutions that carry a dual mandate: producing students who possess religious knowledge, moral integrity, and commitment to Islamic values, while also functioning as institutions that contribute to community empowerment and social transformation (Hamdi, 2019; Jusubaidi et al., 2024; Novianti et al., 2025). In the contemporary educational context, Islamic boarding schools are not only expected to preserve Islamic traditions but also required to develop governance systems that are adaptive, transparent, accountable, and responsive to societal changes (Alam et al., 2022; Lalunggaeng et al., 2023; Pohl, 2006). The dynamics of digital transformation, social change, and cultural diversity encourage Islamic boarding schools to develop management models that are not merely focused on administrative efficiency but also rooted in institutional values and local social contexts (Norman et al., 2024; Özkan & Çakir, 2024; Withanage et al., 2024).

Various Islamic boarding schools have initiated institutional innovations, including administrative digitalization, entrepreneurship development, curriculum improvement, and partnership strengthening. These innovations demonstrate the increasing awareness of Islamic boarding schools regarding the need for institutional adaptation (Alfauzi & Faslah, 2025). However, previous studies indicate that such

innovations are often implemented separately and have not always been integrated into comprehensive management strategies (Umam & Husain, 2024). Consequently, institutional transformation does not always produce significant improvements in service quality, internal processes, human resource development, and partnership sustainability (Muzakky et al., 2023). This condition highlights the need for a strategic management framework capable of connecting institutional values, organizational strategies, operational processes, and measurable performance indicators.

One framework that can address this need is the Balanced Scorecard (BSC). Initially introduced by Kaplan & Norton (1996) the Balanced Scorecard has evolved from a performance measurement instrument into a strategic management framework that translates organizational vision and strategies into measurable objectives and indicators. Unlike conventional performance measurement systems that primarily emphasize financial outcomes, BSC integrates multiple perspectives, including stakeholder perspectives, internal processes, and organizational learning and growth. Therefore, BSC provides a comprehensive mechanism for aligning organizational values, strategic priorities, operational activities, and performance evaluation (Mendes Junior & Alves, 2023).

The application of BSC has expanded beyond business organizations and has been adopted in educational institutions because schools and universities require multidimensional performance measurement systems. Educational institutions are not only concerned with efficiency but also with service quality, stakeholder satisfaction, human resource development, and institutional sustainability (Alam et al., 2022). However, the application of BSC in Islamic educational institutions requires contextual adaptation because Islamic boarding schools possess unique characteristics related to religious values, moral development, and social responsibilities. Therefore, BSC should not only function as a measurement tool but also as a framework that accommodates the cultural and educational values of Islamic institutions(Alani et al., 2018; Keser Ozmantar & Gedikoglu, 2016).

The Hizbul Wathan Muhammadiyah Islamic Boarding School (PP HWM) in Gowa Regency represents an Islamic educational institution with strong social and institutional capital. As part of the Muhammadiyah network, PP HWM operates within the Makassar cultural environment, where local wisdom values such as *sipakatau, sipakainge',* and *sipakalebbi* (S3) remain embedded in social interactions. These values emphasize respect for human dignity, mutual advice, and mutual appreciation, which are consistent with Muhammadiyah principles emphasizing social justice, collective responsibility, and community empowerment (Rama et al., 2024). Previous studies show that S3 values have contributed to character formation and social relationships within educational environments (Khaerani et al., 2025). However, these values have not yet been fully transformed into formal management instruments, such as strategic documents, standard operating procedures (SOPs), performance indicators, and institutional evaluation mechanisms (Rahman & Mawardi, 2023; Masang et al., 2024).

This condition demonstrates a gap between value practices and management systems. Local wisdom has existed as a living culture within Islamic boarding schools, but it has not yet become a measurable foundation for institutional governance. In Islamic education management, values should not only function as moral guidance but also be translated into managerial principles, organizational behaviors, service processes, and performance indicators. Without such a translation mechanism, local

values risk remaining symbolic and having limited influence on institutional planning, implementation, monitoring, and evaluation. Previous studies on Muhammadiyah Islamic boarding schools have examined various aspects, including modernization, leadership, learning quality, accountability, and resource management. These studies demonstrate that Muhammadiyah Islamic boarding schools continue to develop toward more professional and adaptive educational institutions (Minan et al., 2025; Purwati et al., 2020; Rahman & Bahtiar, 2026; Rama et al., 2024). However, these studies have not specifically explained how local cultural values can be transformed into operational management instruments. Similarly, studies on local wisdom in Islamic educational institutions have primarily focused on character education, social relationships, and cultural preservation rather than developing management tools for measuring and controlling institutional performance (Kumar, 2026; Mustofa et al., 2024).

Furthermore, although Balanced Scorecard implementation in educational institutions has received increasing attention, previous studies have mainly emphasized performance measurement and institutional quality improvement. Limited attention has been given to how specific local cultural values can be integrated into BSC as the foundation for developing management strategies, operational processes, and performance indicators. Therefore, there remains a theoretical and practical gap regarding how local wisdom can be transformed from cultural values into a measurable management framework for Islamic educational institutions.

Based on these limitations, this research identifies four main gaps. First, limited studies have examined the integration of Makassar S3 values into the management system of Muhammadiyah Islamic boarding schools. Second, existing studies on local wisdom in Islamic education have largely remained within normative and pedagogical domains and have not sufficiently addressed the translation of values into SOPs, work processes, and performance indicators. Third, although BSC has been applied in educational institutions, limited studies have adapted BSC using specific local cultural values as the foundation of performance management. Fourth, an operational model that connects cultural values, institutional strategies, and performance measurement within Muhammadiyah Islamic boarding schools remains underdeveloped.

To address these gaps, this study develops the S3-Based Balanced Scorecard (S3-BSC) model for Muhammadiyah Islamic boarding school management. Unlike previous studies that primarily position S3 values as cultural identity or character education values, this study positions S3 as a managerial foundation that can be translated into organizational principles, key behaviors, work processes, SOPs, and performance indicators. Through the integration with BSC, *sipakatau, sipakainge',* and *sipakalebbi* are not only understood as social ethics but also transformed into a management framework for student services, internal processes, human resource development, partnership management, and institutional independence. The conceptual mechanism of this integration is represented through the Value-to-Process Translation Map (VPT-Map). The VPT-Map functions as a bridge that transforms intangible cultural values into measurable management components through the following process:

S3 Values → Managerial Principles → Organizational Behaviors → Work Processes/SOPs → Key Performance Indicators → Performance Evaluation

Through this mechanism, local wisdom is positioned not merely as cultural heritage but as a strategic resource for developing culturally responsive management systems. In the context of Islamic education, the S3-BSC model contributes beyond

organizational effectiveness. Islamic boarding schools are educational institutions whose primary mission includes character formation, moral development, and the cultivation of ethical relationships. The value of *sipakatau* strengthens humane relationships between teachers and students, *sipakainge'* supports guidance and moral supervision, while *sipakalebbi* encourages appreciation and respect within the educational community. Therefore, integrating S3 values into management systems can strengthen both institutional performance and Islamic educational objectives. The scientific contribution of this research lies in three aspects. First, this study expands Islamic education management research by offering an operational and measurable governance model based on local wisdom. Second, this study develops management artifacts through the Value-to-Process Translation Map (VPT-Map), S3-Based Balanced Scorecard (S3-BSC), and priority SOPs as mechanisms for translating values into organizational practices. Third, this study contributes to the adaptation of Balanced Scorecard theory by integrating Makassar local wisdom values into the performance management framework of Muhammadiyah Islamic boarding schools. Thus, this research provides both theoretical and practical contributions for developing strategies, SOPs, and evaluation mechanisms based on local values.

This research focuses on developing a local wisdom-based managerial strategy for the Hizbul Wathan Muhammadiyah Islamic Boarding School in Gowa Regency. Makassar local wisdom serves as the foundation of values, while the Balanced Scorecard functions as a framework for strategic measurement and management control. The integration of these two perspectives is expected to produce a culturally relevant and contextually appropriate management model for Islamic boarding schools. The research questions addressed in this study are: (1) What is the current condition of management at the Hizbul Wathan Muhammadiyah Islamic Boarding School in terms of planning, human resource management, and supervision? (2) How can Makassar local wisdom values be integrated into an effective Islamic boarding school management system? (3) How can an S3-Based Balanced Scorecard model be developed as a management framework for Muhammadiyah Islamic boarding schools?

B. METHOD

Research Design

This study employed a qualitative case study approach integrated with the Design Science Research Methodology (DSRM) (Hevner et al., 2004). This approach was selected because the research aimed not only to understand and describe the existing management practices of Islamic boarding schools but also to develop, validate, and refine a management artifact in the form of an S3-Based Balanced Scorecard (S3-BSC) model integrating the Makassar local wisdom values of *sipakatau, sipakainge',* and *sipakalebbi* into Islamic boarding school management. The use of DSRM is appropriate because this research focuses on creating and evaluating artifacts designed to address practical organizational problems (Peffers et al., 2007). Following the DSR principles, the research process involves problem identification, objective definition, artifact design and development, demonstration, evaluation, and refinement. In this study, the developed artifacts consist of the Value-to-Process Translation Map (VPT-Map), S3-Based Balanced Scorecard (S3-BSC), and priority Standard Operating Procedures (SOPs).

The research was conducted at the Hizbul Wathan Muhammadiyah Islamic Boarding School (PP HWM) located in Parangloe District, Gowa Regency, South Sulawesi. This site was selected based on three considerations: (1) the institution is part of the Muhammadiyah educational network with established organizational values; (2) the boarding school operates within the Makassar cultural environment where S3 values remain socially practiced; and (3) the institution demonstrated willingness to participate in the development and evaluation of a local wisdom-based management model.

Unit of Analysis and Participants

The unit of analysis in this study is the Islamic boarding school management system, including institutional governance, dormitory management, curriculum management, human resource management, financial management, partnership development, and entrepreneurship programs. Participants were selected using purposive sampling, followed by a snowball technique to identify participants with relevant knowledge and experience regarding Islamic boarding school management practices and S3 values. The study involved 25 informants representing different stakeholder groups. The composition of participants is presented in Table 1.

Table 1. The Composition of Participants is presented

Participant Category	Number
Islamic boarding school leaders	3
Teachers/Ustadz	5
Dormitory supervisors	4
Administrative staff	3
Students	3
Guardians/Parents	2
Muhammadiyah representatives	3
Community representatives	2
Total	**25**

In addition, two Focus Group Discussions (FGDs) were conducted involving relevant stakeholders to identify management problems, validate research findings, assess artifact feasibility, and refine the developed S3-BSC model.

Data Collection Techniques

Data collection was conducted through four complementary techniques. First, document analysis was conducted by examining institutional documents, including organizational regulations, Articles of Association/Bylaws (AD/ART), strategic plans, Standard Operating Procedures (SOPs), financial reports, curriculum documents, meeting records, and partnership documents. These documents were analyzed to understand existing management systems and identify gaps between institutional practices and formal governance mechanisms. Second, participant observation was conducted to examine daily management practices, including learning activities,

dormitory management, student services, administrative processes, evaluation meetings, and interactions among institutional members. Observation was used to identify how S3 values were practiced within the organizational environment. Third, semi-structured in-depth interviews were conducted with selected informants to explore their understanding of *sipakatau, sipakainge',* and *sipakalebbi*, as well as how these values were reflected or not reflected in institutional management processes. Fourth, Focus Group Discussions (FGDs) were conducted as a validation and refinement mechanism. The FGDs were used to evaluate the relevance of the proposed artifacts, examine the alignment between S3 values and management indicators, and obtain stakeholder input for improving the VPT-Map, S3-BSC, and priority SOPs.

Design Science Research Procedure

The research procedure followed the Design Science Research Methodology (DSRM) stages. The research process consisted of six interconnected stages:

Stage 1: Problem Identification and Motivation

The first stage focused on identifying management problems within PP HWM through document analysis, observation, and preliminary interviews. This stage aimed to identify gaps between existing management practices and the need for a value-based performance management system.

Stage 2: Objective Definition and Needs Analysis

The second stage involved analyzing institutional needs and mapping the Makassar S3 values within existing organizational practices. At this stage, the relationship between cultural values, management principles, and institutional objectives was identified.

Stage 3: Artifact Design and Development

The third stage involved developing the research artifacts:

1. Value-to-Process Translation Map (VPT-Map) as a mechanism for translating S3 values into managerial principles, organizational behaviors, work processes, and indicators.
2. S3-Based Balanced Scorecard (S3-BSC) as a strategic management framework integrating S3 values into performance perspectives and institutional objectives.
3. Priority SOPs as operational guidelines translating S3-based management principles into daily institutional practices.

Stage 4: Artifact Validation

The developed artifacts were validated through FGDs and workshops involving institutional stakeholders. The validation focused on:

1. Relevance of S3 value integration;
2. Clarity of management indicators;
3. Feasibility of implementation;
4. Alignment with Islamic boarding school objectives.

Feedback from validators was used to revise and improve the artifacts.

Stage 5: Limited Demonstration/Pilot Implementation

A limited pilot implementation was conducted on selected management processes to examine the initial applicability of the developed artifacts. The pilot focused on observing changes in SOP compliance and student satisfaction indicators.

Stage 6: Evaluation and Model Refinement

The final stage involved evaluating pilot results, stakeholder feedback, and field observations. The evaluation results were used to refine the final S3-BSC model and formulate recommendations for future implementation.

Data Analysis and Research Validity

Data analysis was conducted using thematic analysis supported by constant comparison techniques. Interview transcripts, observation notes, and document findings were coded, categorized, and compared across data sources to identify recurring themes, management gaps, and patterns related to S3 value integration. The analysis was further supported by several analytical techniques. Gap analysis was used to identify differences between current management practices and desired conditions. SWOT/TOWS analysis was applied to formulate strategic implementation approaches. Furthermore, a logic model approach was used to connect inputs, processes, outputs, and expected outcomes of the developed management model (Aguas, 2022; Haris et al., 2011).

Research credibility was maintained through methodological and source triangulation, member checking, and artifact validation involving stakeholders (Busetto et al., 2020). Ethical considerations were addressed through informed consent, confidentiality protection, and responsible use of research data solely for academic purposes. This research aims to produce a culturally grounded and empirically evaluated management model. However, considering that the study was conducted in a single Islamic boarding school context, the model should be understood as a contextually developed framework that requires further testing and adaptation in other Islamic educational institutions.

C. RESULT AND DISCUSSION

Findings: Existing Management Conditions of PP HWM

The findings indicate that the Hizbul Wathan Muhammadiyah Islamic Boarding School (PP HWM) possesses strong institutional capital for developing a local wisdom-based management system. This institutional capital is reflected in the commitment of the leadership and administrators toward Islamic values, the support of the Muhammadiyah network, community involvement, participation of students' parents, and relatively harmonious relationships between teachers and students. These findings indicate that PP HWM has three important foundations for management development: value capital, social capital, and institutional capital. However, these strengths have not yet been fully supported by a systematic management mechanism that translates institutional values into documented strategies, operational procedures, and measurable performance indicators.

From the leadership perspective, PP HWM leaders demonstrate commitment to strengthening students' morality, maintaining Islamic values, and preserving Makassar cultural values. The findings show that leadership commitment is an important factor in ensuring that local values are not only maintained as moral guidance but also transformed into organizational principles. Regarding organizational culture, the values

of *sipakatau, sipakainge',* and *sipakalebbi* are embedded in daily interactions. The value of *sipakatau* appears in the humane treatment of students by teachers and supervisors. The value of *sipakainge'* is reflected in the culture of mutual advice and correction when students violate institutional rules. Meanwhile, *sipakalebbi* is demonstrated through respect among teachers, students, and parents.

However, the study also identified several management weaknesses. The main challenge is the limited availability of standardized and documented SOPs. Several activities are still conducted based on experience, habits, and leadership direction rather than formal written procedures. This condition creates a potential dependence on individuals and may affect consistency when there are changes in management personnel. Another identified weakness concerns the absence of a comprehensive performance measurement system. Although PP HWM conducts evaluations, these evaluations have not yet been fully supported by measurable indicators, standardized instruments, and continuous monitoring mechanisms. Consequently, institutional achievements such as student discipline, guardian satisfaction, dormitory management quality, and administrative service quality are not consistently measured.

Observation of S3 Value Implementation

Participatory observation was conducted in four management areas:

1. Teaching and learning activities;
2. Dormitory management;
3. Administrative services;
4. Meetings and evaluation activities.

The observation instrument used a 0–3 scale:

1. 0 = S3 values were not observed;
2. 1 = S3 values appeared but were inconsistent;
3. 2 = S3 values were implemented but not fully documented;
4. 3 = S3 values were consistently implemented and institutionalized

Table 2. Observation Score of Implementation of S3 Values in PP HWM

Observation Area	*Sipakatau*	*Sipakainge'*	*Sipakalebbi*	*Siri' na Pacce*	Average Score
Class/Teaching and Learning Process	3	2	3	2	2,50
Dormitory	3	3	2	3	2,75
Administrative Services	2	2	2	3	2,25
Meeting/Evaluation	3	3	3	3	3,00

The highest implementation score was found in meetings and evaluation activities (3.00), indicating that institutional communication processes strongly reflect mutual respect, consultation, and collective responsibility. The dormitory area obtained a score of 2.75, showing that S3 values are strongly practiced in students' daily lives. Meanwhile, administrative services obtained the lowest score (2.25). This indicates that although S3

values are present in service interactions, they have not yet been fully transformed into documented service standards, SOPs, and measurable indicators.

Development of the S3-Balanced Scorecard Model

This research produced three main artifacts: the Value-to-Process Translation Map (VPT-Map), the S3-Based Balanced Scorecard (S3-BSC), and priority SOP integrated with S3 values. These three artifacts were developed to address the primary needs of Islamic boarding schools: how to translate local values into an operational, measurable, and evaluable management system. The VPT-Map serves as a value translation map. This artifact bridges abstract values with concrete managerial practices. Without such a map, S3 values risk being generally understood but difficult to implement consistently. For example, all members of an Islamic boarding school can agree that *sipakatau* important, but do not necessarily have the same understanding of how *sipakatau* applied to dormitory services, guidance and counseling, new student admissions, or handling complaints from guardians, the VPT-Map helps address these issues by linking values, principles, key behaviors, processes/SOPs, and indicators.

Tabel 3. Value-to-Process Translation Map S3

Mark	Principle	Key Behaviors	Process/SOP	Indicator
Sipakatau	Equal and humane treatment	Greet politely; give opportunity to speak; avoid violence	SOP for dormitory services, guidance and counseling, and student admission	Observation score; student satisfaction
Sipakainge'	Mutual reminders and social control	Giving advice; conducting mediation; using a restorative approach	SOP for dormitory services, guidance and counseling, and student admission	Number of cases resolved restoratively
Sipakalebbi	Culture of appreciation and respect	Giving praise; giving appreciation; getting into the habit of saying thank you	SOP for character development and appreciation of students	Number of appreciation moments per month

Table 3 shows that each S3 value can be translated into more concrete management elements. *Sipakatau* this translates into the principle of equal and humane treatment. This principle is then embodied in behaviors such as polite greetings, providing opportunities to speak, and avoiding violence. In the management system, these behaviors need to be incorporated into the Standard Operating Procedures (SOP) for dormitory services, guidance and counseling, and student admissions. Indicators can be measured through observation scores and student satisfaction surveys. *Sipakainge'* translated into the principle of mutual reminders and social control. This principle is important in Islamic boarding school management because the lives of students require continuous discipline. However, the disciplinary approach should not be solely punitive. Through values *sipakainge',*violation handling is directed at counseling, mediation, and restorative approaches. Indicators can include the number of cases resolved through a coaching approach, not simply the number of punishments imposed.

Sipakalebbi translated into the principle of a culture of appreciation. This principle is important because educational institutions require not only rules and supervision, but also appreciation. Islamic boarding schools that build a culture of appreciation will be better able to foster motivation, self-confidence, and loyalty among their members. Indicators can include the number of appreciation moments per month, the forms of appreciation given, and the students' perceptions of the appreciation climate in the boarding school. The second artifact is the S3-Based Balanced Scorecard (S3-BSC). This model is an adaptation of the BSC tailored to the context of Muhammadiyah Islamic boarding schools and the local wisdom of Makassar. While the classic BSC uses the perspectives of finance, customers, internal business processes, and learning and growth, the S3-Based Balanced Scorecard (S3-BSC) in this study uses four perspectives that are more relevant to Islamic boarding schools: student and guardian services, internal processes, learning and human resources, and partnership and independence (Kaplan & Norton, 1996).

Tabel 3. Local Wisdom-Balanced Scorecard Mini

Perspective	Objective	KPI	Target
Student and Guardian Services	Increase service satisfaction	Student satisfaction score	≥ 4,0
Internal Process	Improving SOP compliance	SOP compliance score	≥ 85%
Learning and Human Resources	Improving the capacity of teachers and supervisors	S3 training	2 times per year
Partnership and Independence	Strengthening institutional networks	Number of active MoUs	5 mitra

The service perspective of students and guardians replaces the customer perspective in the classic BSC. This adjustment is important because Islamic boarding schools are not business institutions that view students as customers in a commercial sense. Students and guardians are recipients of educational benefits who must be served

with Islamic and local values *sipakatau* is highly relevant because services must be humane, open, and respectful of the needs of students and their guardians. The internal process perspective relates to the governance of Islamic boarding school activities, including learning, dormitory management, administration, discipline development, and program evaluation. This perspective is the primary place to incorporate S3-based SOP. SOP compliance indicators are important because values cannot be considered integrated if they are not reflected in consistently implemented work standards. The SOP compliance target of ≥85% indicates that Islamic boarding schools need to have a minimum measure to assess implementation consistency.

The learning and human resources perspective emphasizes the importance of teacher, mentor, and staff capacity. The S3-BSC model is not simply written down in a document. Teachers and mentors must understand how S3 values are applied in learning, dormitory guidance, communication with students, and conflict resolution. Therefore, S3 training at least twice per year is an early indicator to ensure the model's internalization. The partnership and independence perspective relates to the Muhammadiyah network, the community, parents of students, and partner institutions. Muhammadiyah Islamic boarding schools have strengths in their organizational networks. However, these networks need to be managed more systematically through collaboration, joint programs, and partnership documents. The value of *sipakalebbi* is important because partnerships must be built on the basis of mutual respect, mutual honor, and mutual benefit.

This S3-BSC model is in line with (Imamah et al., 2026) eveloped an adaptive Islamic boarding school value-based Balanced Scorecard by integrating local religious values into the performance measurement system. However, the model in this study is unique because it specifically uses the Makassar S3 values as the basis for developing indicators and SOPs. Thus, this study not only adapts the BSC to Islamic educational institutions but also contextualizes it within the local culture of Makassar and the Muhammadiyah Islamic boarding school ecosystem. The important contribution of the S3-BSC model lies in its ability to transform evaluation practices that previously tended to be based on intuition and habit into more data-driven evaluations. In many Islamic boarding schools, decisions are often made based on the leadership's experience, general observations, or informal reports. This approach remains important, but it needs to be complemented with indicators, targets, and documentation for more accurate decisions. The S3-BSC model does not eliminate the intuition of Islamic boarding school leadership, but rather strengthens it with more systematic data.

Value-to-Process Translation Map (VPT-Map)

The VPT-Map functions as a translation mechanism that connects:

S3 Values → Management Principles → Key Behaviors → Processes/SOPs → Indicators

Sipakatau is translated into the principle of equal and humane treatment. This principle is operationalized through behaviors such as polite communication, providing opportunities for students to express opinions, and avoiding violence. These behaviors are then incorporated into SOPs related to dormitory services, guidance and counseling, and student admissions. Similarly, *sipakainge'* is translated into mutual reminders and

social control mechanisms. Rather than emphasizing punishment, the management approach emphasizes guidance, mediation, and restorative practices. Values *sipakalebbi* can be introduced through the habit of appreciating students who show positive changes.

SOP for handling student violations need to be designed with a restorative approach. Violation handling should not only focus on imposing sanctions, but also on restoring relationships, accountability, and moral learning. Students who commit violations are given the opportunity to explain the problem, understand the impact of their actions, receive advice, and improve their behavior. This approach aligns with the values of the school because reprimands are meant to improve, not humiliate. administrative service sops need to incorporate S3-based communication and service standards. administrative staff are the first face of the islamic boarding school for students, guardians, and the community. therefore, administrative services must reflect *sipakatau* through friendly and respectful attitudes *sipakainge'* by providing clear information and polite corrections; and *sipakalebbi* through respect for every guest and service user. Service indicators can include response time, completeness of information, and user satisfaction.

The SOP for character development needs to integrate S3 into the daily activities of students. S3 values can be incorporated into assembly activities, learning, *halaqah* (Islamic gatherings), community service, student organizational activities, and weekly evaluations. In this way, S3 is not only taught as a concept, but is also embedded in behavior. Each activity unit needs to have simple indicators, such as the number of appreciation activities, the number of reflection sessions, or the number of conflict mediations resolved. SOP for activity evaluation also need to be developed so that each Islamic boarding school program is assessed based on clear indicators. Evaluation is not simply asking whether activities are implemented, but also assessing whether they reflect S3 values. For example, student development activities can be evaluated based on aspects of student participation, the quality of mentor communication, feedback mechanisms, and follow-up on evaluation results. Thus, local values become part of a continuous improvement cycle.

The development of these priority SOPs demonstrates that the S3-BSC model goes beyond the conceptual level. It has a clear implementation path, linking values, processes, indicators, and working documents. This is a key research advantage, as many studies of local wisdom focus on describing values, while this study breaks them down into usable management tools.

Adaptation of Balanced Scorecard into S3-BSC

The S3-BSC adapts the classical Balanced Scorecard framework developed by (Kaplan & Norton, 1996) into the context of Muhammadiyah Islamic boarding schools. The adaptation is presented below:

Table 4. Adaptation of Balanced Scorecard into S3-BSW

Classical BSC Perspective	Islamic Education Context	S3-BSC Perspective
Customer Perspective	Students and guardians as educational stakeholders	Student and Guardian Services
Internal Business Process	Learning, dormitory, administration, and institutional processes	Internal Process
Learning and Growth	Teacher, supervisor, and staff development	Learning and Human Resources
Financial Perspective	Sustainability through institutional networks and resource development	Partnership and Independence

The adaptation of the financial perspective into partnership and independence is based on the characteristics of Islamic boarding schools as nonprofit educational institutions. Institutional sustainability is not solely determined by financial performance but also by Muhammadiyah networks, community support, parental involvement, and strategic partnerships. Therefore, partnership and independence represent the sustainability mechanism of Islamic boarding schools within their social ecosystem.

Limited Pilot Evaluation Results

The developed model was evaluated through formative and summative evaluation. The formative evaluation involved managers, teachers, supervisors, administrative staff, and FGD participants to assess clarity, relevance, and feasibility of the developed artifacts. The summative evaluation was conducted through limited pilot implementation.

Table 5. Limited Pilot Evaluation Results

Indicator	Before Implementation	After Implementation	Change
SOP Compliance	55.0%	66.7%	+11.7 percentage points
Student Satisfaction	3.8	4.2	+0.4

The pilot implementation showed an increase in SOP compliance from 55.0% to 66.7%. Student satisfaction scores also increased from 3.8 to 4.2. These findings indicate initial positive changes during limited implementation, but they should not be interpreted as causal evidence that the S3-BSC model alone produced these improvements. Further implementation and evaluation across broader contexts are required.

SWOT Analysis and Model Implementation Strategy

A SWOT analysis was conducted to formulate a strategy for implementing the S3-BSC model at PP HWM. This analysis considered the strengths, weaknesses, opportunities, and threats faced by the Islamic boarding school. The main strengths of the Islamic boarding school are the commitment of the leadership, the established practice of S3 values, the Muhammadiyah network, community support, and harmonious teacher-student relationships. The main weaknesses are the lack of standardized Standard Operating Procedures (SOP), a non-standardized performance measurement system, limited human resource training, unorganized documentation, and suboptimal use of technology. Opportunities that can be exploited include the strong Muhammadiyah network, the increasing need for accountable Islamic boarding school governance, community support for Islamic education, and the development of information technology. Meanwhile, threats that need to be anticipated include rapid social change, increasing parental demands for service quality, competition from educational institutions, and the risk of weakening local values if not systematically transmitted.

Table 6. TOWS Strategy for Implementing the S3-BSC Model

Strategy	Description	PIC
S-O	Using the commitment of Muhammadiyah leaders and networks to develop a S3-based management system	Islamic boarding school leaders and PCM
S-T	Strengthening the internalization of local values to face social change and demands for quality services.	Leaders and teachers
W-O	Leveraging training, technology, and networking support opportunities to address SOP and documentation weaknesses	Unit head
W-T	Building a robust management system to reduce the risks of change, dependence on individuals, and weak evaluation	Leadership and implementation team

The S-O strategy is aimed at leveraging internal strengths and external opportunities. The commitment of Muhammadiyah leaders and networks can be used to validate the S3-BSC model as an internal policy. PCM support can strengthen the model's legitimacy and facilitate collaboration with other Muhammadiyah Islamic boarding schools. This strategy is important because new models require structural support to remain viable as research recommendations. The S-T strategy is aimed at harnessing the power of local values to address the threat of social change. Social change can bring new values that are not always aligned with Islamic boarding school culture. Therefore, the internalization of S3 needs to be strengthened so that students have an ethical foundation to face the dynamics of the times *sipakatau* can strengthen respect

for differences, *sipakainge'* can strengthen moral control, and, dan *sipakalebbi* can build a culture of appreciation amidst social plurality.

The W-O strategy aims to address internal weaknesses by leveraging external opportunities. Limitations in SOPs and documentation can be addressed through training, mentoring, and the use of information technology. Islamic boarding schools can leverage Muhammadiyah's network to obtain resources, SOP formats, evaluation instruments, and digitalization support. This strategy emphasizes that internal weaknesses should not be viewed as permanent obstacles, but as manageable areas for improvement. The W-T strategy aims to build a more robust system so that Islamic boarding schools are less dependent on specific individuals. Dependence on figures is common in Islamic boarding schools, but a management system is still needed to ensure program sustainability. With clear SOPs, indicators, and documentation, Islamic boarding schools can reduce the risk of inconsistent services, data loss, and weak evaluation when personnel changes occur.

Implementation of the S3-BSC model needs to be carried out in stages. The first stage is the socialization of the model to leaders, teachers, supervisors, staff, students, and guardians. The second stage is the ratification of the strategy document and priority SOPs. The third stage is training implementers, especially teachers, dormitory supervisors, and administrative staff. The fourth stage is a limited trial in certain units, such as dormitories and administrative services. The fifth stage is an evaluation of achievements based on the S3-Based Balanced Scorecard (S3-BSC) indicators. The sixth stage is the refinement of the model and expansion of implementation to other units.

Formative and Summative Evaluation Model

The model was evaluated through formative and summative evaluations. Formative evaluation was conducted during the development process and limited trials to obtain input from Islamic boarding school managers, teachers, dormitory supervisors, administrative staff, and focus group discussion (FGD) participants. This evaluation aimed to determine whether the model was easy to understand, aligned with Islamic boarding school culture, and applicable to daily management activities. Input from the formative evaluation was used to refine the indicator formulation, clarify the SOPs, and adjust targets to make them more realistic. Summative evaluation was conducted after the limited trials to observe initial changes in several management aspects. The evaluation results showed an increase in SOP compliance scores from 55% to 66.7%. This increase indicates that the development of SOPs based on S3 values is beginning to help implementers understand the expected work standards. Although it has not yet reached the ideal target of ≥85%, this increase indicates a positive direction for change.

The student satisfaction score increased from 3.8 to 4.2. This increase indicates that students are beginning to perceive improvements in service, communication, and guidance. This score also indicates that the sipakatau and sipakalebbi-based approach can improve students' perceptions of Islamic boarding school services. However, this increase in satisfaction needs to be monitored regularly to ensure it is not just a temporary effect of the trial. Activity documentation improved from the low to

moderate category. This improvement is important because documentation is a prerequisite for data-driven decision-making. With better documentation, Islamic boarding schools can track activities, assess achievements, and compile evaluation reports more systematically. However, the moderate category indicates that documentation still needs to be strengthened, particularly in terms of format, consistency, storage, and utilization of data for decision-making.

The findings of this evaluation confirm the emphasis that BSC implementation in Islamic boarding schools requires cultural support from top management to the lower levels (Haris et al., 2011). While the support of the PP HWM leadership is a crucial initial factor, long-term success depends heavily on the involvement of teachers, mentors, administrative staff, students, and guardians. The S3-BSC model cannot function if it remains solely a leadership document. It must become a collaborative work culture.

Discussion

S3 as a Managerial Foundation

The findings demonstrate that S3 values function not only as cultural practices but also as potential managerial principles. Previous studies have primarily emphasized S3 as a component of character education and social relationships. This study extends previous research by demonstrating that S3 values can be translated into organizational processes, SOPs, and performance indicators. The contribution of this research lies in moving local wisdom from the cultural level toward the management system level.

Contribution of S3-BSC to Islamic Education Management

The S3-BSC model expands the application of Balanced Scorecard in Islamic education management by integrating cultural values into performance management. Unlike conventional BSC applications that focus mainly on organizational effectiveness, the S3-BSC incorporates educational missions, including: character development; humane teacher-student relationships; ethical service; institutional sustainability. Therefore, the model does not replace Islamic boarding school values with managerial mechanisms but provides a structure for preserving and strengthening those values.

Implication for Muhammadiyah Islamic Boarding Schools

For Muhammadiyah Islamic boarding schools, the model demonstrates that modernization and local identity do not need to be contradictory. Modern management systems can be developed while maintaining cultural and Islamic values. The S3-BSC model provides a framework for transforming local wisdom into: strategic objectives; SOPs; performance indicators; evaluation mechanisms. However, because this study was conducted in one Islamic boarding school, broader implementation requires contextual adaptation according to regional values and institutional characteristics.

CONCLUSION

This study demonstrates that the management of the Hizbul Wathan Muhammadiyah Islamic Boarding School possesses strong cultural and institutional foundations through the implementation of Makassar local wisdom values, particularly *sipakatau, sipakainge',* and *sipakalebbi*. However, these values have not yet been fully integrated into formal management systems, performance indicators, and standardized

operational mechanisms. To address this gap, this study developed the S3-Based Balanced Scorecard (S3-BSC) model supported by the Value-to-Process Translation Map (VPT-Map) and priority S3-based SOPs as management artifacts that translate local values into measurable organizational practices. The limited pilot implementation showed initial improvements, with SOP compliance increasing from 55.0% to 66.7% and student satisfaction increasing from 3.8 to 4.2. These findings indicate that integrating local wisdom with strategic management frameworks can provide an alternative approach for strengthening Islamic boarding school governance while maintaining cultural and Islamic values. However, this model was developed and tested within a single Islamic boarding school context; therefore, further research is required to evaluate its implementation across different Islamic educational institutions and local cultural settings.

Acknowledgments: The authors would like to express their sincere gratitude to the management of Pondok Pesantren Hizbul Wathan Muhammadiyah, Gowa Regency, for granting permission and providing full support throughout the research process. The authors also appreciate all participants, including the pesantren leaders, teachers, boarding supervisors, administrative staff, students, parents, representatives of the Muhammadiyah Branch Leadership (PCM), and community leaders, whose valuable contributions greatly enriched this study.

The authors are deeply grateful to the supervisors and academic colleagues at Universitas Muhammadiyah Makassar for their valuable guidance, constructive feedback, and continuous encouragement throughout the completion of this research and manuscript. This research was financially supported by the RisetMu Research Grant administered by the Majelis Diktilitbang Pimpinan Pusat Muhammadiyah. The authors gratefully acknowledge this support, which significantly contributed to the implementation of the research and the preparation of this manuscript. For further information regarding the RisetMu program, correspondence may be directed to hibahpenelitian@muhammadiyah.id.

REFERENCES

Abdul Rahman, H., & Mawardi, A. (2023). Penerapan Fungsi Manajemen Pendidikan dalam Meningkatkan Mutu Pembelajaran Al-Islam, Kemuhammadiyahan dan Bahasa Arab di SMP Muhammadiyah 1 Makassar. *FIKROTUNA: Jurnal Pendidikan Dan Manajemen Islam*, *12*, 1. https://doi.org/https://doi.org/10.32806/jf.v12i01.6355

Aguas, P. (2022). *Fusing Approaches in Educational Research: Data Collection and Data Analysis in Phenomenological Research*. *The Qualitative Report*. https://doi.org/10.46743/2160-3715/2022.5027

Alam, N. A. R., Asyraf Isyraqi Jamil, & Mohamad Azrien Mohamed Adnan. (2022). *The Current Research of Pesantren Muhammadiyah in Indonesia: A Bibliometric Study from 2011-2020. Al-Afkar, Journal For Islamic Studies*, 215–232. https://doi.org/10.31943/afkarjournal.v5i4.367

Alani, F. S., Khan, M. F. R., & Manuel, D. F. (2018). *University performance evaluation and strategic mapping using balanced scorecard (BSC). International Journal of Educational Management*, *32*(4), 689–700. https://doi.org/10.1108/IJEM-05-2017-0107

Alfauzi, A. R., & Faslah, R. (2025). Pengendalian Mutu Pendidikan Pesantren di Era Digital. *RAUDHAH:Jurnal Tarbiyah Islamiyah*, *10*(2).

Annisaul Khaerani, T., Rukka, S., & Tarbiyah IAIN Bone, F. (2025). *Implementasi Nilai-Nilai (Sipakatau, Sipakalebbi, Sipakainge)* (Vol. 8, Number 3).

De Jesus Alvares, M. J., & Isaias, A. (2023). *The balanced scorecard in the education sector: A literature review. Cogent Education*, 10(1). https://doi.org/10.1080/2331186X.2022.2160120

Hamdi, A. (2019). Manajemen Mutu Program Diniyah Pada Pondok Pesantren MuhammadIyah Lamongan. *Nidhomul Haq : Jurnal Manajemen Pendidikan Islam*, *4*(2). https://doi.org/10.31538/ndh.v4i2.463

Haris, Z., Kassim, M. K. A., Yusof, A., & Kassim, N. A. (2011). Teaching Methods For Islamic Education Post Graduate Diploma in Teaching Primary School in Malaysia. *2011 IEEE Colloquium on Humanities, Science and Engineering, CHUSER 2011*, 294–299. https://doi.org/10.1109/CHUSER.2011.6163737

Hevner, A. R., March, S. T., Park, J., & Ram, S. (2004). *Design Science in Information Systems Research. MIS Quarterly*, *28*(1), 75–106. https://doi.org/10.2307/25148625

Imamah, I., Aimah, S., & Fakhruddin, F. M. (2026). *Adaptive Pesantren Balanced Scorecard Model: Integrating Islamic Values and Educational Quality Measurement. Journal of Islamic Education Research*, *7*(1), 113–134. https://doi.org/10.35719/jier.v7i1.544

Jusubaidi, Lindgren, T., Mujahidin, A., & Rofiq, A. C. (2024). *A Model of Transformative Religious Education: Teaching and Learning Islam in Pondok Modern Darussalam Gontor,* Indonesia. *Millah: Journal of Religious Studies*, *23*(1), 171–212. https://doi.org/10.20885/millah.vol23.iss1.art6

Kaplan, R. S., & Norton, D. P. (1996). *Strategic Learning & Amp; The Balanced Scorecard. Strategy & Leadership*, *24*(5), 18–24. https://doi.org/10.1108/eb054566

Keser Ozmantar, Z., & Gedikoglu, T. (2016). *Design Principles for the Development of the Balanced Scorecard*. *International Journal of Educational Management*, *30*(5), 622–634. https://doi.org/10.1108/IJEM-01-2015-0005

Kumar, R. (2026). *Indigenous Knowledge of Healing Among Tribal Communities of Kerala and Assam. In The Indian Knowledge System: Creative Dialogue on Intellectual Traditions in the 21st Century* (pp. 267–291). Taylor and Francis. https://doi.org/10.4324/9781003730781-15

Lalunggaeng, I., Mawardi, A., Malli, R., & Muhammadiyah Makassar, U. (2023*). The Role of PAI Curriculum Management in Increasing Students' Learning Motivation at Modern Pondok Darul Falah Enrekang SMP, Enrekang District*. *Jurnal Konseling Pendidikan Islam*, *4*(2). https://doi.org/https://doi.org/10.32806/jkpi.v4i2.213

Masang, A., Malli, R., & Mawardi, A. (2024). *Implementation of Academic Supervision of Madrasah Supervisors in Improving the Quality of Islamic Education Learning in Gowa Regency Attribution-ShareAlike 4.0 International* (CC BY-SA 4.0). In *Asian Journal of Social and Humanities* (Vol. 2). https://ajosh.org/

Minan, M. A., Adriansyah, N. Z., Almas, A. F., Riyadi, I., & Prabowo, T. T. (2025). *Construction of Islamic Education Based on Islamic Boarding Schools: A Case Study at Al-Manar Muhammadiyah Modern Islamic Boarding School in South Sumatra. Jurnal Pendidikan Agama Islam*, *22*(1), 195–214. https://doi.org/10.14421/jpai.v22i1.11044

Mustofa, Andari, A. A., Solihati, E., Livia, D., & Nurmila, I. S. (2024). Al-Khairiyah Banten: Manajemen Pendidikan Islam di Era Modernisasi Pesantren. *Islamic Management: Jurnal Manajemen Pendidikan Islam*, *7*(01). https://doi.org/10.30868/im.v7i01.5885

Muzakky, R. M. R., Rijaal Mahmuudy, & Andhita Risko Faristiana. (2023). Transformasi Pesantren Menghadapi Era Revolusi Digital 4.0. *ALADALAH: Jurnal Politik, Sosial, Hukum Dan Humaniora*, *1*(3), 241–255. https://doi.org/10.59246/aladalah.v1i3.371

Norman, E., Paramansyah, A., Pahlawati, E., & Mutaqim, I. (2024). Penguatan Sistem Manajemen Berbasis Teknologi di Pesantren Untuk Meningkatkan Kualitas Layanan Pendidikan. *Pandalungan: Jurnal Pengabdian Kepada Masyarakat*, *3*(1). https://doi.org/10.62097/pandalungan.v3i1.1928

Novianti, L. L., Wijoyo, S., Rahmah, M., Thalib, P., Salman, R., Ristawati, R., & Fauzia, F. D. (2025). The Pesantren Way in Creating Leaders. *Journal of Indonesian Islam*, *19*(2), 363–388. https://doi.org/10.15642/JIIS.2025.19.2.363-388

Özkan, M., & Çakir, C. (2024). Culturally Responsive Leadership: Navigating Diversity In Education. In *Cultural Awareness and Diversity Management in Contemporary Education* (pp. 193–220). IGI Global. https://doi.org/10.4018/979-8-3373-0402-1.ch005

Peffers, K., Tuunanen, T., Rothenberger, M. A., & Chatterjee, S. (2007). *A Design Science Research Methodology for Information Systems Research*. *Journal of Management Information Systems*, *24*(3), 45–77. https://doi.org/10.2753/MIS0742-1222240302

Pohl, F. (2006). *Islamic Education and Civil Society: Reflections on the Pesantren Tradition in Contemporary Indonesia*. *Comparative Education Review*, *50*(3), 389–409. https://doi.org/10.1086/503882

Purwati, E., Risdiana, A., Ramadhan, R. B., & Oktaviani, N. (2020). *Educational Management Objectives in The Liberal Market: A Case from Muhammadiyah Boarding School. International Journal of Innovation, Creativity and Change*, *12*(3), 325–343. https://www.scopus.com/inward/record.uri?eid=2-s2.0-85083521868&partnerID=40&md5=d3f1098f6b227b0ca8b346e76c261c44

Rahman, A., & Bahtiar, A. R. (2026). *Eco Islamic Education and its Contribution to Sustainable Development Goals in Muhammadiyah Boarding Schools of South Sulawesi. Discover Sustainability*, *7*(1). https://doi.org/10.1007/s43621-026-02647-6

Rama, B., Malli, R., & Mawardi, A. (2024). *Implementation of Progressive Islamic Education from KH. Ahmad Dahlan's Emancipation Perspective in Progressive Islamic Education. FIKROTUNA: Jurnal Pendidikan Dan Manajemen Islam*, *13*, 1. https://doi.org/https://doi.org/10.32806/jf.v13i01.7482

Umam, R., & Husain, A. M. (2024). Pengintegrasian Kearifan Lokal dalam Pembelajaran Pendidikan Agama Islam: Kritikalitas dan Alternatif Solusi berdasarkan Literatur. In *ABHATS: Jurnal Islam Ulil Albab* (Vol. 1, Number 2).

Withanage, W. K. N. C., Lakmali Gunathilaka, M. D. K., & Mishra, P. K. (2024). *A Rethinking to Integrate Indigenous Knowledge and Natural Resources Management of Sri Lanka*. In *Advances in Geographical and Environmental Sciences: Part F8044* (pp. 169–187). Springer. https://doi.org/10.1007/978-981-97-4206-6_8

1868