

## ACTUALIZING THE THEOLOGY OF AL-MA'UN IN MUHAMMADIYAH GOVERNANCE IN LAMONGAN REGENCY (A STUDY OF CIVIL SOCIETY IN THE CONTEXT OF ENHANCING COMMUNITY WELFARE)

### A CONCRETIZAÇÃO DA TEOLOGIA DE AL-MA'UN NA GOVERNANÇA DA MUHAMMADIYAH NA REGÊNCIA DE LAMONGAN (UM ESTUDO SOBRE A SOCIEDADE CIVIL NO CONTEXTO DA PROMOÇÃO DO BEM-ESTAR COMUNITÁRIO)

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**Shodikin\***

\*Faculty of Administrative Science, Universitas Brawijaya, Malang, Indonesia  
[fiubshodikin@gmail.com](mailto:fiubshodikin@gmail.com)

**Bambang Supriyono\***

\*Faculty of Administrative Science, Universitas Brawijaya, Malang, Indonesia  
[bambangsupriyono@ub.ac.id](mailto:bambangsupriyono@ub.ac.id)

**M. R. Khoirul Muluk\***

\*Faculty of Administrative Science, Universitas Brawijaya, Malang, Indonesia  
[kmuluk\\_fia@ub.ac.id](mailto:kmuluk_fia@ub.ac.id)

**Mochamad Rozikin\***

\*Faculty of Administrative Science, Universitas Brawijaya, Malang, Indonesia  
[mochrozikin@ub.ac.id](mailto:mochrozikin@ub.ac.id)

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#### Abstract

This study aims to analyze the actualization of Al-Ma'un theology in Muhammadiyah governance in Lamongan Regency and its contribution to community welfare. The study is motivated by limitations in public administration scholarship, which remains largely dominated by Western paradigms and has not fully positioned faith-based civil society organizations as primary actors in public governance. This research employs a qualitative approach with a phenomenological design within an interpretive-critical paradigm grounded in Islamic epistemology. Data were collected through in-depth interviews, observation, and documentation studies, and subsequently analyzed using an interactive method with triangulation. The findings reveal that Al-Ma'un theology is actualized through the institutionalization of the values of hurriyah (freedom), musāwah (equality), 'adālah (justice), ukhuwah (solidarity), and ta'āwun (mutual assistance) in deliberative processes, organizational accountability, cadre development, educational and healthcare services, social assistance, and community economic empowerment. These practices

#### Resumo

*Este estudo tem como objetivo analisar a concretização da teologia de Al-Ma'un na governança da Muhammadiyah na Regência de Lamongan e sua contribuição para o bem-estar da comunidade. O estudo é motivado pelas limitações da literatura sobre administração pública, que continua amplamente dominada por paradigmas ocidentais e ainda não posicionou plenamente as organizações da sociedade civil de base religiosa como atores primários na governança pública. Esta pesquisa emprega uma abordagem qualitativa com um desenho fenomenológico, dentro de um paradigma interpretativo-crítico fundamentado na epistemologia islâmica. Os dados foram coletados por meio de entrevistas em profundidade, observação e estudos de documentação, e posteriormente analisados utilizando um método interativo com triangulação. Os resultados revelam que a teologia Al-Ma'un se concretiza por meio da institucionalização dos valores de hurriyah (liberdade), musāwah (igualdade), 'adālah (justiça), ukhuwah (solidariedade) e ta'āwun (assistência mútua) em processos deliberativos, prestação de contas organizacionais,*



contribute to improving access to basic services, strengthening social solidarity, and enhancing community welfare. The study confirms that Al-Ma'un theology can be conceptualized as a framework of Islamic civic governance and Islamic public value, demonstrating that Islamic values can be institutionalized within participatory and socially just models of public governance.

**Keywords:** Al-Ma'un Theology. Governance. Muhammadiyah. Civil Society. Islamic Public Administration.

*desenvolvimento de quadros, serviços educacionais e de saúde, assistência social e empoderamento econômico comunitário. Essas práticas contribuem para melhorar o acesso a serviços básicos, fortalecer a solidariedade social e aumentar o bem-estar da comunidade. O estudo confirma que a teologia de Al-Ma'un pode ser conceituada como um marco de governança cívica islâmica e valor público islâmico, demonstrando que os valores islâmicos podem ser institucionalizados dentro de modelos participativos e socialmente justos de governança pública.*

**Palavras-chave:** Teologia de Al-Ma'un. Governança. Muhammadiyah. Sociedade Civil. Administração Pública Islâmica.

## 1 INTRODUCTION

The transformation of global public administration over the past few decades has demonstrated a paradigm shift from *government* to *governance*. This shift reflects a fundamental change in how public services are produced, distributed, and legitimized in modern societies. While the government paradigm positions the state as the dominant actor in the provision of public services, the governance paradigm emphasizes the involvement of multiple actors—namely the state, the private sector, and civil society—in the processes of decision-making and public policy implementation (Rhodes, 1996; Pierre & Peters, 2000). Within this framework, civil society organizations are no longer perceived as peripheral actors but rather as important institutions in generating public value and strengthening social legitimacy in public governance.

The concept of *public value* has become a key theoretical framework for understanding how public and non-public organizations can generate social benefits for society at large. Moore (1995) argues that public value emerges when policies or programs are capable of addressing societal needs, gaining social legitimacy, and being supported by adequate operational capacity. This perspective broadens the understanding of public organizational performance, which is no longer measured solely through administrative efficiency or program effectiveness, but also through the extent to which organizations produce meaningful social benefits for society. Consequently, value-based

and faith-based civil society organizations can play a crucial role in generating public value through social services, education, healthcare, and community empowerment initiatives.

Alongside the development of the governance paradigm, the concept of *good governance* has emerged as a normative framework for assessing the quality of organizational governance. Good governance emphasizes principles such as transparency, accountability, participation, effectiveness, and justice in the management of organizations and public policies (UNDP, 1997; Kaufmann, Kraay, & Mastruzzi, 2010). These principles are not limited to state institutions but are also relevant to civil society organizations that perform public service functions. In practice, the implementation of good governance in community-based organizations often depends on institutional capacity, social legitimacy, and the normative values that shape the orientation of organizational movements.

Furthermore, the dynamics of relationships between organizations and their stakeholders can be explained through stakeholder salience theory. Mitchell, Agle, and Wood (1997) explain that stakeholder priority within an organization is determined by three main attributes: power, legitimacy, and urgency. This theory helps explain how organizations determine policy and program priorities based on the interests of various actors involved. In the context of civil society organizations, stakeholders include not only organizational members but also beneficiary communities, government institutions, donors, and networks of other social organizations.

In contemporary public governance practices, interactions among actors are often institutionalized through mechanisms of *collaborative governance*. Ansell and Gash (2008) define collaborative governance as a collective decision-making process that involves both state and non-state actors deliberatively in the formulation and implementation of public policy. This model highlights the importance of dialogue, trust, and mutual commitment among actors in producing policies that are more inclusive and responsive to societal needs. Through collaborative approaches, civil society organizations can serve as strategic partners of government in expanding the reach of public services and strengthening the social capacity of communities.

Although theoretical frameworks such as governance, public value, and collaborative governance have been widely developed in the public administration

literature, most of these approaches remain dominated by Western perspectives that emphasize instrumental rationality and secular managerial approaches. In the context of Muslim societies, such approaches often fail to fully integrate the dimensions of values and spirituality as normative foundations of public governance. Therefore, there is a growing need to develop perspectives in public administration that are capable of integrating Islamic values into organizational governance and public service practices.

One relevant approach in this regard is the perspective of *Islamic public administration*, which emphasizes that organizational management and public service delivery should be grounded in the principles of justice (*'adālah*), trustworthiness (*amanah*), deliberation (*shūrā*), and public welfare (*maṣlahah*) (Beekun & Badawi, 2005). Within this perspective, organizational governance is not solely oriented toward administrative efficiency but also toward moral and spiritual responsibility for societal welfare. These values can serve as an ethical foundation for building public governance that promotes social justice and collective well-being.

In the context of Islamic organizations in Indonesia, Muhammadiyah represents one of the most prominent civil society organizations that has historically played a significant role in providing social services. Since its establishment in 1912, Muhammadiyah has developed an extensive network of educational institutions, healthcare facilities, and social service organizations across various regions of Indonesia. These social activities are rooted in a theological interpretation of *Surah Al-Ma'un*, which emphasizes concern for the poor, orphans, and vulnerable groups within society. This interpretation has evolved into a social movement paradigm known as the *Theology of Al-Ma'un*.

The *Theology of Al-Ma'un* emphasizes that faith should not be manifested solely through ritual practices but also through social actions that support marginalized groups. This paradigm asserts that religious values can be translated into concrete institutional practices through social services, education, and community economic empowerment. In the context of organizational governance, these values can be manifested through the principles of freedom (*hurriyah*), equality (*musāwah*), justice (*'adālah*), solidarity (*ukhuwah*), and cooperation (*ta'āwun*), which function as normative foundations in organizational decision-making and program implementation.

This approach also aligns with classical Islamic thought concerning socially just governance. Ibn Khaldun, through the concept of the *Circle of Equity*, explains that societal welfare depends on the interconnected relationship between justice, economic development, political institutions, and social welfare (Chapra, 2008). Within this perspective, justice serves as the central foundation that maintains the balance between political authority, economic prosperity, and social stability. This concept suggests that just governance does not rely solely on state institutions but also on social forces capable of mobilizing solidarity and promoting societal welfare.

Based on this theoretical framework, this study seeks to examine how the actualization of the values of *Al-Ma'un* theology within Muhammadiyah's organizational governance contributes to the creation of public value and the improvement of community welfare. Specifically, the study analyzes how these theological values are institutionalized in organizational governance practices, how the organization interacts with its stakeholders, and how these governance practices generate dynamic social legitimacy within society. Accordingly, this study is expected to contribute theoretically to the development of the perspective of *Islamic civic governance* while enriching the public administration literature on the integration of religious values into contemporary public governance practices.

## **2 LITERATURE REVIEW**

### **2.1 Governance and public value**

The development of modern public administration demonstrates a conceptual transformation from the paradigm of *government* to that of *governance*. The government paradigm positions the state as the primary actor in the provision of public services, whereas the governance paradigm emphasizes the involvement of multiple actors—including government, the private sector, and civil society—in decision-making processes and the implementation of public policies (Rhodes, 1996; Pierre & Peters, 2000). This shift reflects a transformation in the structure of public authority, in which governance is no longer exclusively hierarchical but increasingly characterized by more horizontal, collaborative, and participatory networks of interaction.

Within this framework, the concept of *good governance* serves as a normative foundation for effective and legitimate governance practices. Good governance emphasizes key principles such as transparency, accountability, participation, effectiveness, responsiveness, and justice in the management of organizations and public policies (UNDP, 1997). These principles suggest that the quality of governance is not measured solely through administrative achievements but also through the openness of decision-making processes and the degree of public involvement in those processes. Consequently, good governance becomes an important evaluative framework for assessing the extent to which organizations are capable of generating sustainable social benefits.

Subsequently, the concept of *public value* has emerged as a significant perspective for understanding how organizations contribute to societal welfare. Moore (1995) defines public value as the collective value generated through policies, programs, and organizational actions that are recognized and experienced by the broader community. Public value is created when organizations are able to address societal needs, gain social legitimacy, and possess adequate operational capacity to implement their programs. This perspective broadens the understanding of organizational performance, which is no longer assessed solely through administrative efficiency or program effectiveness but also through the social impact generated by organizational activities.

Further studies emphasize that the creation of public value is not solely the responsibility of the state but also involves non-state actors, including civil society organizations. O'Flynn (2007) highlights the importance of community participation in the co-production of public services, while Benington (2011) argues that public value emerges through interactions between government, citizens, and various social institutions. In this context, civil society organizations can function as intermediaries between the state and society and as important actors in expanding the reach of public service delivery.

## **2.2 Stakeholder engagement and collaborative governance**

In contemporary public governance practices, the relationship between organizations and their stakeholders is a crucial factor determining the success of policies

and organizational programs. The stakeholder salience theory proposed by Mitchell, Agle, and Wood (1997) explains that stakeholder priority within an organization is determined by three key attributes: power, legitimacy, and urgency. Through this framework, organizations can identify actors who possess significant influence over the success or failure of particular policies or programs.

In addition, the collaborative governance approach emphasizes the importance of cooperation between government and non-state actors in public decision-making processes. Ansell and Gash (2008) define collaborative governance as a deliberative process that involves multiple stakeholders in jointly formulating and implementing public policies. This model highlights the importance of dialogue, trust, and collective commitment in producing policies that are more inclusive and responsive to societal needs.

Within the context of civil society organizations, collaborative approaches enable organizations to expand their capacity to deliver public services. Through partnerships with government institutions, private sector actors, and local communities, civil society organizations can enhance the effectiveness of social programs while simultaneously strengthening their social legitimacy. Thus, collaborative governance functions not only as a mechanism for coordination among actors but also as a means of strengthening public participation in the process of social development.

### **2.3 Islamic public administration**

Although the literature on governance and public value has developed rapidly, much of public administration theory remains dominated by Western perspectives that emphasize secular rationality and managerial approaches. In the context of Muslim societies, such approaches often fail to fully reflect the social and spiritual values embedded within society. Consequently, there is a growing need to develop public administration perspectives that integrate Islamic values into organizational governance practices.

The perspective of *Islamic public administration* emphasizes that organizational management and public service delivery should be grounded in moral and spiritual values derived from Islamic teachings. Beekun and Badawi (2005) explain that principles such

as justice (*'adālah*), trustworthiness (*amanah*), deliberation (*shūrā*), and public welfare (*maṣlahah*) constitute the ethical foundations for organizational management and public policy within the Islamic perspective. These values place societal welfare as the central objective of administrative activities.

The concept of welfare in Islam also encompasses broader dimensions compared to conventional economic approaches. Chapra (2008) explains that welfare in Islam includes not only material aspects but also spiritual, social, and moral dimensions. This perspective is reflected in the concept of the *Circle of Equity* proposed by Ibn Khaldun, which describes the reciprocal relationship between justice, economic development, political stability, and societal welfare. This theory emphasizes that justice constitutes the fundamental foundation for maintaining the balance between political authority, economic prosperity, and social well-being.

#### **2.4 Al-Ma'un theology as a conceptual lens**

In the context of Islamic organizations in Indonesia, Muhammadiyah represents one of the most prominent civil society organizations that significantly contributes to the provision of social services for the community. Muhammadiyah's social movement is rooted in a theological interpretation of *Surah Al-Ma'un*, which emphasizes social responsibility toward the poor, orphans, and vulnerable groups. This interpretation has evolved into a social paradigm known as the *Theology of Al-Ma'un*.

The *Theology of Al-Ma'un* emphasizes that faith is not expressed solely through ritual practices but also through concrete social actions aimed at assisting those in need. This paradigm asserts that religious values can be translated into institutional practices through educational programs, healthcare services, social assistance initiatives, and community economic empowerment.

Within the context of organizational governance, the values of *Al-Ma'un* theology can be operationalized through the principles of freedom (*hurriyah*), equality (*musāwah*), justice (*'adālah*), solidarity (*ukhuwah*), and cooperation (*ta'āwun*). These values function not only as individual ethical guidelines but also as normative foundations for organizational decision-making and the implementation of social programs. Accordingly,

the *Theology of Al-Ma'un* can be understood as a conceptual framework that links Islamic theological values with the practices of modern organizational governance.

## 2.5 Synthesis of the literature

Based on the reviewed literature, it can be concluded that contemporary public governance increasingly emphasizes the importance of multi-actor collaboration, the creation of public value, and community participation in the process of social development. However, much of the public administration literature remains focused on Western perspectives that have not fully integrated religious values as a foundation for organizational governance.

This study seeks to address this gap by integrating the perspectives of governance, public value, stakeholder engagement, and collaborative governance with Islamic normative values derived from the *Theology of Al-Ma'un*. This integration produces a conceptual framework that can be described as *Islamic civic governance*—a model of civil society organizational governance grounded in theological values while simultaneously capable of generating public value and promoting sustainable social welfare.

## 3 RESEARCH METHODS

### 3.1 Research design

This study employs a qualitative approach with a phenomenological design within an interpretive–critical paradigm. A qualitative approach was chosen because the study aims to develop an in-depth understanding of how the values of *Al-Ma'un* theology are actualized in Muhammadiyah's organizational governance practices and how these values are interpreted by organizational actors within specific social contexts. Qualitative research enables the exploration of meanings, experiences, and social constructions that cannot be reduced solely to quantitative variables (Moleong, 2007; Patton, 1990).

The phenomenological approach is used to understand the subjective experiences of organizational actors in translating theological values into institutional practices.

Through this approach, the study seeks to capture how the values of *hurriyah* (freedom), *musāwah* (equality), *‘adālah* (justice), *ukhuwah* (solidarity), and *ta’āwun* (mutual assistance) are practiced in Muhammadiyah’s organizational governance and social service activities. The interpretive–critical paradigm is also employed to interpret the relationship between religious values, organizational structures, and social practices within the context of community-based public governance.

Conceptually, this study is grounded in an integration of governance theory, public value theory, stakeholder salience theory, collaborative governance, and the perspective of Islamic public administration. The governance paradigm emphasizes the role of multiple actors in public governance (Rhodes, 1996; Pierre & Peters, 2000), while the concept of public value explains how organizations generate collective benefits for society (Moore, 1995). Stakeholder salience theory explains stakeholder prioritization based on the attributes of power, legitimacy, and urgency (Mitchell, Agle, & Wood, 1997), whereas collaborative governance highlights the importance of cooperation between state and non-state actors in public decision-making (Ansell & Gash, 2008). The integration of these theoretical frameworks is used to analyze how the values of *Al-Ma’un* theology function as a normative foundation in Muhammadiyah’s organizational governance practices.

### 3.2 Study site

This research was conducted in Lamongan Regency, East Java, focusing on Muhammadiyah’s organizational network, which includes the Regional Leadership of Muhammadiyah (*Pimpinan Daerah Muhammadiyah – PDM*), Branch Leadership (*Pimpinan Cabang Muhammadiyah – PCM*), Sub-branch Leadership (*Pimpinan Ranting Muhammadiyah – PRM*), as well as various Muhammadiyah charitable institutions (*Amal Usaha Muhammadiyah – AUM*) in the fields of education, healthcare, and social services. The research site was selected purposively based on its theoretical and empirical relevance to the objectives of the study.

Lamongan Regency was chosen due to its extensive Muhammadiyah institutional network and the intensity of its social activities in education, healthcare, and community empowerment. These conditions make the region a relevant context for examining how

the values of *Al-Ma'un* theology are institutionalized in organizational governance and community-based social service delivery.

### 3.3 Data sources

This study utilizes two types of data sources: primary data and secondary data. Primary data were obtained from informants selected purposively based on their positions, experiences, and involvement in Muhammadiyah's organizational activities. The informants included leaders of the PDM, branch and sub-branch leaders, managers of Muhammadiyah charitable institutions, organizational cadres, and community members who benefited from Muhammadiyah's social programs.

Secondary data were obtained from various organizational documents, including activity reports, organizational deliberation decisions, archives of social programs, policy documents, and publications related to Muhammadiyah's activities. The use of multiple data sources enables the researcher to gain a more comprehensive understanding of the relationship between the organization's normative values and its institutional practices.

### 3.4 Data collection

Research data were collected through three primary techniques: in-depth interviews, observation, and documentation studies. In-depth interviews were conducted to explore informants' experiences, understandings, and interpretations regarding organizational governance practices and the implementation of *Al-Ma'un* theological values in social service activities. This interview technique allows the researcher to obtain a deeper understanding of the internal dynamics of the organization as well as the relationship between the organization and the community.

Observation was conducted to directly examine organizational activities, including decision-making processes, social service activities, and interactions between organizational members and the community. This observation helps the researcher understand how organizational values are translated into practical actions.

In addition, documentation studies were conducted to analyze organizational documents related to institutional structures, organizational policies, and

Muhammadiyah's social programs. The combination of these three data collection techniques enables data triangulation, thereby enhancing the validity of the research findings (Lofland & Lofland, 1984).

### 3.5 Data analysis

Data analysis in this study follows the interactive analysis model developed by Miles, Huberman, and Saldaña (2014). This model consists of three main stages: data condensation, data display, and conclusion drawing and verification.

The data condensation stage involves selecting and organizing data relevant to the research focus, such as organizational governance practices, relationships with stakeholders, and the implementation of *Al-Ma'un* theological values. The categorized data are then presented in the form of thematic matrices and analytical narratives to facilitate the identification of patterns and relationships among emerging categories. The final stage involves drawing conclusions through interpretive processes that are continuously verified against field data.

This analytical approach enables the researcher to connect empirical findings with the study's theoretical framework, particularly in understanding how theological values can shape value-based governance practices within civil society organizations.

### 3.6 Trustworthiness

To ensure the quality and credibility of the data, this study employs several validation strategies commonly used in qualitative research. First, source triangulation is conducted by comparing information obtained from informants who occupy different positions within the organization. Second, methodological triangulation is applied by combining interviews, observation, and documentation in the data collection process. Third, persistent observation is carried out through repeated examination of the data to ensure the consistency of interpretations.

Furthermore, the analytical process is conducted reflexively by considering the social and cultural context of Muhammadiyah as an organization. This approach is

important because the research object involves religious values and social practices that require interpretive sensitivity during the analytical process.

Through this methodological approach, the study is expected to generate a comprehensive understanding of how the values of *Al-Ma'un* theology are actualized in Muhammadiyah's organizational governance and how these practices contribute to the creation of public value and the enhancement of community welfare.

#### 4 RESULTS

The findings of this study indicate that the actualization of *Al-Ma'un* theology in Muhammadiyah governance in Lamongan Regency occurs through the institutionalization of five core values: *hurriyah* (responsible freedom), *musāwah* (equality), *'adālah* (justice), *ukhuwah* (solidarity), and *ta'āwun* (mutual assistance). These values function not only as personal ethical principles but also as operational guidelines in organizational decision-making, stakeholder relations, and the distribution of social services to the community.

The value of *hurriyah* is reflected in participatory spaces and freedom of expression within the organization's deliberative processes (*musyawarah*). Organizational cadres have opportunities to express ideas and innovations in developing social programs, although the implementation of such participation has not yet been fully distributed across all organizational units. Meanwhile, the value of *musāwah* is manifested through relatively equal access to participation for organizational members, including the involvement of women through the autonomous organization *Aisyiyah*, as well as the participation of other autonomous bodies in managing social and educational activities.

In terms of benefit distribution, the value of *'adālah* is realized through various social service programs, such as scholarships for students from economically disadvantaged families, healthcare assistance for underprivileged communities, and financial support for orphans. These programs demonstrate the organization's commitment to prioritizing vulnerable social groups. Furthermore, the values of *ukhuwah* and *ta'āwun* serve as foundations of social solidarity that strengthen internal organizational cohesion while expanding the network of social services through

community-based activities such as collective initiatives (*gotong royong*), congregational donations, and cooperation among organizational units.

From an organizational governance perspective, the study also identifies four key characteristics of Muhammadiyah Lamongan's governance practices: accountability, participation, responsiveness, and equality. Organizational accountability is reflected in transparent financial reporting and internal audit mechanisms. Participation is evident in deliberative processes that involve various organizational elements. Responsiveness is demonstrated by the organization's ability to address community needs through social and healthcare services. Meanwhile, equality is reflected in the open accessibility of social services to the public without discrimination.

Nevertheless, the study also identifies several challenges in the implementation of these values, including limitations in human resources, unstable organizational funding, and limited data systems and digitalization within the organization.

## 5 DISCUSSION

The findings of this study suggest that the values of *Al-Ma'un* theology function not only as the moral foundation of Muhammadiyah's movement but also as a normative framework for organizational governance practices. From the perspective of governance theory, the involvement of organizational members in deliberative decision-making processes indicates that Muhammadiyah's governance exhibits participatory and deliberative characteristics (Rhodes, 1996; Pierre & Peters, 2000). Such participation is not merely procedural but is also driven by moral and spiritual commitments to serve the community.

Furthermore, the governance practices identified in this study align with the principles of good governance, particularly transparency, accountability, participation, and justice (UNDP, 1997). The existence of organizational reporting systems and transparency in the management of social programs demonstrates that civil society organizations can implement good governance principles even outside formal state bureaucratic structures.

From the perspective of public value, the social programs implemented by Muhammadiyah Lamongan demonstrate the significant contribution of civil society

organizations in generating collective benefits for society. Moore (1995) argues that public value is created when organizations are able to meet societal needs while simultaneously gaining social legitimacy. In this context, Muhammadiyah's success in providing educational services, healthcare programs, and social assistance illustrates that faith-based organizations can serve as important actors in the creation of public value.

The findings of this study also indicate that the relationship between Muhammadiyah and the community can be understood through stakeholder salience theory. Support from congregational members, donors, and beneficiaries indicates that the organization maintains social legitimacy through sustained service delivery (Mitchell, Agle, & Wood, 1997). In addition, collaborative relationships with various stakeholders demonstrate the presence of collaborative governance practices, in which civil society organizations work alongside government institutions and other social actors in delivering services to the community (Ansell & Gash, 2008).

Overall, this study demonstrates that *Al-Ma'un* theology serves as a foundational framework for a governance model that can be described as *Islamic civic governance*—a form of civil society governance that integrates theological values with the principles of modern governance. This model illustrates that religious values can be institutionalized within organizational governance practices that are accountable, participatory, and oriented toward the welfare of society.

## 6 CONCLUSION AND RECOMMENDATION

This study confirms that the actualization of *Al-Ma'un* theology in Muhammadiyah governance in Lamongan Regency extends beyond the normative level and has been institutionalized within organizational practices and social service delivery. The values of *hurriyah*, *musāwah*, *'adālah*, *ukhuwah*, and *ta'āwun* are translated into organizational deliberation mechanisms, accountability systems, cadre development, educational services, healthcare provision, social assistance programs, scholarships for disadvantaged groups, and community economic empowerment initiatives. These findings indicate that Muhammadiyah in Lamongan functions not only as a religious movement but also as a non-state public governance actor that contributes significantly to improving community welfare.

The study also reveals that Muhammadiyah Lamongan's governance practices demonstrate relatively strong characteristics in terms of accountability, participation, responsiveness, and equality, although their implementation has not yet been evenly distributed across all organizational units. These practices generate tangible public benefits, including increased community access to education, healthcare services, social assistance, and strengthened social solidarity. Accordingly, this research demonstrates that faith-based civil society organizations are capable of developing governance systems that are modern, participatory, and oriented toward social justice while maintaining their theological foundations.

From a conceptual perspective, this study contributes to the field of public administration by demonstrating that Islamic values can be operationalized as a foundation for the governance of civil society organizations. The primary novelty of this research lies in conceptualizing *Al-Ma'un* theology as a framework of *Islamic civic governance* and *Islamic public value*, positioning Muhammadiyah as a value-based non-state public actor grounded in theological principles. This contribution is significant as it broadens public administration scholarship, which has traditionally been dominated by Western paradigms and state-centered approaches.

From a practical perspective, the study recommends strengthening Muhammadiyah's institutional capacity, particularly through improving the quality of human resources, ensuring a more balanced managerial capacity among branch leaderships (*PCM*) and Muhammadiyah charitable institutions (*AUM*), and modernizing data systems and digital reporting mechanisms. In addition, funding innovation and stronger synergy among internal organizational units should be prioritized to ensure the sustainability of social services, reducing dependence on fluctuating support patterns. Expanding collaborative networks with government institutions, the private sector, donors, and other social organizations also represents a strategic step to broaden program outreach and enhance the organization's social impact.

Nevertheless, this study has certain limitations, as it focuses on a single local context; therefore, the generalization of its findings should be approached with caution. Future research is recommended to test this framework in other Islamic civil society organizations across different regions, either through comparative studies or mixed-method approaches. Such efforts would help to further validate and deepen the conceptual

framework of *Al-Ma'un*-based governance within broader and more diverse contexts of public administration.

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### **Authors' Contribution**

All authors contributed equally to the development of this article.

### **Data availability**

All datasets relevant to this study's findings are fully available within the article.

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