Insan Cita

The Anti-Corruption Movement in *Muhammadiyah*: Conceptual Foundations, Institutional Typology, and Governance Evaluation

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Abstract

This study investigates the institutionalization of anti-corruption ethics within *Muhammadiyah*, one of the largest Islamic civil society organizations in Indonesia. Employing a qualitative institutional case study design and document-based analysis, the research explores how anti-corruption principles are embedded across *Muhammadiyah*'s normative frameworks, governance structures, cultural practices, and civic engagement. Drawing on institutional theory, public integrity frameworks, and *maqāṣid al-sharī'ah* ethics, the study identifies a four-pillar architecture comprising normative institutionalization, regulatory embedding, cultural-cognitive internalization, and civic accountability. Findings reveal that Muhammadiyah positions anti-corruption not merely as legal compliance but as a moral imperative integral to its religious identity and organizational mission. The organization codifies integrity through official regulations, cadre formation programs, and public advocacy, despite the structural limitations of non-state actors in law enforcement. The study introduces the *Maqāṣid-Based Faith Integrity Governance Model*, offering a conceptual framework that demonstrates how faith-based organizations can construct coherent, value-driven integrity systems. This model contributes to the broader discourse on ethical governance by highlighting the potential of religious institutions to serve as agents of public accountability and institutional ethics in democratic contexts.

Keywods: *Anti-corruption movement; Faith-based governance; Institutional theory; Maqāṣid al-sharī'ah; Civil society*

Introduction

Corruption continues to pose a systemic threat to governance quality, democratic accountability, and socio-economic development across the globe. Despite the proliferation of regulatory reforms and institutional mechanisms, the global landscape remains fraught with endemic corruption, as over two-thirds of countries score below 50 on the Corruption Perceptions Index (International, 2023). Classical and contemporary scholarship has long demonstrated the deleterious effects of corruption, highlighting its capacity to distort markets, erode institutional trust, and deepen social inequality(Mauro, 1995; Rose-Ackerman & Palifka, 2016; Rothstein & Varraich, 2017). However, recent debates have underscored the limitations of state-centric strategies, pointing to the need for broader governance frameworks that incorporate societal ethics, institutional cultures, and normative infrastructures (Mungiu-Pippidi, 2015; OECD, 2019)

Against this backdrop, civil society organizations (CSOs) have emerged as pivotal actors in the governance ecosystem. They are frequently theorized as accountability institutions capable of mediating between the state and citizens, enforcing transparency norms, and generating public pressure against institutional decay (Johnston, 2005; Warren et al., 2014). Yet, most analyses concentrate on secular advocacy networks, neglecting the institutional contributions of faith-based organizations (FBOs) to integrity systems. While the moral authority of religious institutions has been acknowledged (Fox, 2018; Haynes, 2013), the literature often lacks a comprehensive account of how these actors institutionalize anti-corruption frameworks within their own governance structures. This omission is particularly acute in Muslim-majority contexts, where Islamic ethical resources such as *amanah*, *'adl*, and *maslahah* offer potential tools for normatively grounded integrity systems.

A core research problem emerges from this gap: the institutional mechanisms through which faith-based organizations particularly Islamic civil society institutions contribute to anti-corruption governance remain under-theorized and empirically underexplored. The dominant academic discourse continues to favor formal political institutions and legal reforms while marginalizing alternative sites of moral norm production and enforcement. This limited analytical scope not only weakens the explanatory capacity of governance theory but also obscures the normative and organizational resources available within religious civil society to combat corruption in structurally embedded environments (Marquette et al., 2014)

In addressing this deficit, recent studies advocate for an integrative approach that bridges institutional theory and moral-normative frameworks. Institutional theory provides insights into how norms and cognitive scripts become embedded in organizational structures (Scott, 2014). while Islamic ethical governance particularly through *maqāṣid al-sharī'ah* offers a teleological framework rooted in public welfare, justice, and trustworthiness (Jaser, 2008). Merging these domains enables the development of a more holistic understanding of integrity governance that transcends legalistic paradigms and anchors anti-corruption in ethical institutionalism. This integrative approach is particularly pertinent in contexts like Indonesia, where religious organizations such as Muhammadiyah play enduring roles in moral education, social service, and civic engagement.

Empirical illustrations of FBO-led integrity governance are emerging across diverse religious traditions. In Zimbabwe, the Christian church has played a vocal role in challenging state corruption, positioning itself as both a moral witness and a civic actor committed to public accountability (Chinyena, 2022). In South-East Asia, Evangelical organizations have engaged in faith-infused therapeutic governance to address complex social issues such as human trafficking, demonstrating how religious ethics can be embedded into organizational models that transcend punitive state mechanisms (Henriksson, 2025). Nevertheless, the influence of FBOs remains vulnerable to systemic corruption and the erosion of religious legitimacy (Marquette et al., 2014)

In Islamic contexts, civil society organizations have increasingly positioned themselves as agents of ethical reform. In Indonesia, Muslim civil society has not only countered religious extremism but also promoted integrity through the dissemination of moderate and accountable Islam (Hasan, 2017). In Turkey, Islamic NGOs have cooperated with the state in delivering welfare services, although such collaboration has sparked concerns regarding patronage and clientelism (Atalay, 2018). These dynamics indicate that Islamic civil society organizations possess the organizational capacity to institutionalize integrity governance, though the forms and outcomes of such institutionalization remain insufficiently theorized.

Muhammadiyah stands out as a critical case within this landscape. As a structured Islamic civil

society organization with national reach and historical credibility, Muhammadiyah has articulated an ethical vision of governance grounded in Islamic values (Rahmanto & Widigdo, 2018). However, scholarly attention has primarily focused on its role in education, health, and social services leaving its anti-corruption mechanisms conceptually vague and empirically unexamined. This presents a missed opportunity to investigate how Islamic ethical governance is institutionalized at scale within a modern civil society organization operating in a democratic context.

The conceptual merger between institutional theory and Islamic ethics offers promising avenues for understanding non-state anti-corruption mechanisms. Institutional corruption theory, as advanced by Gray and Thompson, underscores the need to identify alternative institutional arrangements that replace the informal functions served by corrupt practices (Gray, 2013; Thompson, 2018). Complementary frameworks such as Institutional Anomie Theory and Situational Action Theory further highlight the role of social norms and contextual moral cognition in shaping corrupt behavior (Kammigan, 2012; Santos, 2025). However, these frameworks have rarely been applied to faith-based governance structures in Muslim-majority contexts.

In parallel, the literature on *maqāṣid al-sharī'ah* has matured into a normative foundation for Islamic public ethics. Applied across sectors such as healthcare, procurement, and environmental management, *maqāṣid*-based reasoning has facilitated ethically responsive policy frameworks (Haque et al., 2025; Mat & Halim, 2025; Nasrullah et al., 2025). Nevertheless, this growing body of research has not yet been systematically extended to the governance structures of Islamic civil society organizations. The neglect is particularly conspicuous in Indonesia, where *Muhammadiyah*'s institutional governance remains a significant but underutilized site of inquiry.

Thus, two interrelated gaps emerge: (1) the lack of empirical analysis on how Islamic civil society organizations institutionalize anti-corruption ethics within their organizational frameworks, and (2) the absence of an integrated theoretical model that combines institutional theory with *maqāṣid*-based ethical reasoning. These lacunae constrain our understanding of how integrity can be embedded in non-state religious organizations operating in pluralistic democratic settings.

This study seeks to address the identified gaps by investigating how *Muhammadiyah* institutionalizes anti-corruption ethics within its organizational governance. The primary objective is to analyze the normative, structural, and regulatory mechanisms through which *Muhammadiyah* embeds integrity principles and to construct a conceptual model of faith-based integrity governance. This model is informed by the theoretical integration of institutional theory (Scott, 2014) and *maqāṣid al-sharī'ah* (Jaser, 2008) with empirical grounding in *Muhammadiyah*'s organizational documents and official statements.

The novelty of this study lies in its interdisciplinary synthesis and institutional focus. It moves beyond the prevalent emphasis on state-centric or individual moral reform approaches by offering an organizational analysis of an Islamic civil society actor's anti-corruption framework. By doing so, it contributes to governance theory, enriches the literature on Islamic civil society, and provides an empirical basis for policymaking in pluralistic democratic contexts where religious organizations play pivotal roles in shaping public morality.

The scope of the study is confined to institutional analysis. It does not examine personal attitudes or grassroots activism but focuses exclusively on official Muhammadiyah documents, governance mechanisms, and normative articulations related to anti-corruption. Methodologically, the study employs theory-driven thematic analysis of constitutional documents, internal decrees, and governance guidelines to identify the embedded norms and institutional logics that shape *Muhammadiyah*'s integrity governance.

Method

This study employed a qualitative institutional case study design using document-based analysis, with *Muhammadiyah* serving as the single case. A qualitative approach was selected to allow in-depth exploration of normative, regulatory, and cultural dimensions of anti-corruption ethics within the organization. Given the research objective analyzing how anti-corruption is institutionalized structurally rather than measuring outcomes quantitatively the qualitative method offers the necessary flexibility and depth. The choice of a single-case design is justified by the paradigmatic status of *Muhammadiya*h in Indonesian civil society, which aligns with Yin's argument that single-case studies are methodologically valid when the case is theoretically revelatory and capable of yielding insight into broader institutional phenomena (Yin, 2018).

The primary materials consisted of six official documents issued by *Muhammadiyah*'s central leadership between 2015 and 2022. These include the *Anggaran Dasar dan Anggaran Rumah Tangga Muhammadiyah (Muhammadiyah, 2015)*, *Pedoman Pengelolaan Amal Usaha Muhammadiyah (Muhammadiyah, 2016), Pedoman Perkaderan Muhammadiyah* (Muhammadiyah, 2017), *Manhaj Tarjih dan Tajdid*, *Pernyataan Resmi PP Muhammadiyah tentang Pemberantasan Korupsi*, and the *Tanfidz Keputusan Muktamar ke-48 Muhammadiyah* (Muhammadiyah, 2022). These documents were selected based on their relevance to governance and ethical issues, their institutional authority, and their public accessibility. All documents were obtained through official platforms and institutional repositories to ensure authenticity and legitimacy.

Before analysis, the documents were organized into a research corpus and segmented into analytically manageable units, such as normative statements, governance frameworks, procedural guidelines, and strategic resolutions. This segmentation allowed for systematic thematic analysis by enabling consistent coding across all sources. The analysis followed the six-phase method developed by Braun and Clarke (Braun & Clarke, 2006): familiarization with the data, generation of initial codes, theme identification, theme review, theme definition, and final reporting. Coding was primarily deductive, guided by theoretical constructs, but remained open to inductive refinement as new patterns emerged from the text.

The analytical process was guided by an institutional framework that examined how anti-corruption values were embedded in three key areas: normative principles, regulatory mechanisms, and cultural-cognitive processes. Each document was examined for the presence and articulation of integrity-related themes, such as transparency, accountability, and ethical compliance. These themes were then analyzed for internal coherence, alignment with organizational goals, and intertextual consistency. A coding matrix was used to link document excerpts with analytical categories, facilitating traceability and interpretive depth throughout the research process.

In line of statistical analysis, the study ensured methodological rigor by applying the trustworthiness criteria established by Lincoln and Guba (Lincoln & Guba, 1985). Credibility was enhanced through triangulation across multiple documents and consistency in theoretical application. Dependability was achieved by maintaining a stable coding framework and documenting the analytical process in detail. Confirmability was ensured through transparent analytical decisions grounded in the data rather than researcher bias. While the study is limited to a single case and does not include interviews or direct observation, its analytical generalizability lies in the conceptual model it produces, which may inform the study of other faith-based civil society organizations operating in similar governance contexts.

Overall, this methodology enabled a comprehensive institutional reading of Muhammadiyah's anti-corruption ethics. It demonstrates how documentary analysis, when applied rigorously and systematically, can reveal the underlying architecture of ethical governance in a non-state, faith-based institutional setting.

Results and Discussion
Normative Institutionalization: Ethical Foundations of Anti-Corruption

An in-depth analysis of Muhammadiyah's foundational texts reveals that the organization's anti-corruption stance is not an auxiliary agenda, but rather embedded within its normative-ideological architecture. The *Anggaran Dasar dan Anggaran Rumah Tangga* (AD/ART), as ratified in the 47th *Muktamar* (Muhammadiyah, 2015), asserts a core mission to uphold Islamic values toward the realization of a truly Islamic society (*masyarakat Islam yang sebenar-benarnya*). This formulation is not merely theological it institutionalizes ethical imperatives, particularly *amanah* (trustworthiness) and *'adl* (justice), as the epistemic basis of Muhammadiyah's governance. These values form the moral boundaries within which organizational decisions and public engagements must operate.

The normative framing is further codified in the *Manhaj Tarjih dan Tajdid*, where *maslahah* (public benefit) and the principle of *dar'u al-mafāsid* (prevention of harm) are designated as epistemological tools for decision-making. In practice, this indicates that corruption is not simply a legal violation but a fundamental betrayal of the organization's teleological vision of Islamic civilization. Moreover, anti-corruption declarations made by PP Muhammadiyah such as the 2019 public stance against the revision of the KPK Law demonstrate that Muhammadiyah considers the erosion of anti-corruption institutions a regression of public ethics. These normative pronouncements

function as ideological boundaries that delineate Muhammadiyah's ethical orientation in public discourse and institutional governance.

Framed within institutional theory, these findings affirm the prominence of the *normative pillar* as described by Scott (Scott, 2014): organizational legitimacy is derived from shared moral obligations rather than mere regulatory compliance. *Muhammadiyah* thus articulates a moral ontology where anti-corruption is positioned as a divinely mandated ethical requirement, not as optional policy. Yet, this normative weight is not performative; it is structurally oriented and rooted in theological justifications grounded in *maqāṣid al-sharīʿah*, especially the protection of wealth (*hifẓ al-māl*), which is conceptually antithetical to corrupt practices.

The normative institutionalization of anti-corruption within *Muhammadiyah* is consistent with recent scholarship on Islamic ethical governance, particularly the integration of *maqāṣid al-sharīʿah* in modern institutional frameworks. For instance, Mat (Mat & Halim, 2025). illustrates how Malaysia's e-procurement system has harnessed *maqāṣid* principles to promote transparency and procedural integrity. Similarly, Sueb notes that Islamic financial institutions achieve higher ethical performance when their operations are aligned with Shariah objectives such as justice and public interest (Sueb et al., 2022). *Muhammadiyah*'s codification of *maslahah* and *dar'u al-mafāsid* in its decision-making aligns with these broader efforts to embed Islamic ethics into institutional logics.

Normative institutionalism reinforces this perspective by underscoring the centrality of values in shaping organizational behavior. Elbardan argues that governance transformations are not merely driven by external pressures but by internalized normative frameworks that define appropriate conduct (Elbardan & Ali, 2011). In *Muhammadiyah*'s case, the insistence on *amanah* and *'adl* reflected in both doctrinal texts and public advocacy illustrates a deliberate construction of institutional identity premised on moral rectitude. This mirrors observations by Rubin (Rubin et al., 2024), who contends that effective institutional change often hinges on value alignment across structural levels, not just top-down reform.

Yet, it is critical to distinguish between normative commitment and normative efficacy. *Mungiu-Pippidi* warns that value-laden declarations, when unaccompanied by enforceable institutional mechanisms, risk devolving into symbolic politics (Mungiu-Pippidi, 2015). *Muhammadiyah* appears to navigate this tension by articulating its anti-corruption ethos through both theological and procedural discourse. The ethical content is not abstractly moralistic but embedded in the organization's regulatory scaffolding. This dual approach mirrors Shalhoob's findings in Islamic finance, where the alignment of ESG principles with *maqāṣid al-sharīʿah* enhances trust and institutional legitimacy, precisely because moral intent is structurally operationalized (Shalhoob, 2025).

In the broader landscape of faith-based integrity governance, *Muhammadiyah*'s model also contrasts with more individualized or therapeutic models of ethical reform. Henriksson, for example, discusses Evangelical FBOs in Southeast Asia that focus on personal moral recovery in the fight against trafficking. *Muhammadiyah*, however, elevates ethical action to an institutional scale, using theological doctrines to guide organizational governance (Henriksson, 2025). This is more akin to the systemic faith-based interventions seen in Zimbabwe, where Chinyena notes the church's direct challenge to public sector corruption through moral-political critique (Chinyena, 2022).

The normative institutionalization of anti-corruption within *Muhammadiyah*'s governance architecture offers significant theoretical and applied contributions to both the study and practice of integrity systems. Scientifically, it provides empirical substantiation for the thesis that anti-corruption governance can be ethically driven and institutionally structured outside the purview of the state. The findings enrich institutional theory by demonstrating how religiously derived normative commitments, such as those rooted in *maqāṣid al-sharīʿah*, can function as legitimate organizing logics within civil society institutions. This extends the theoretical utility of normative institutionalism into the domain of faith-based governance, a terrain previously under-theorized in corruption studies.

Moreover, the case of Muhammadiyah addresses Marquette's caution that religious institutions, when inadequately embedded in systems of accountability, may become compromised by the very corruption they oppose (Marquette et al., 2014). *Muhammadiyah*'s insistence on moral clarity, public declarations, and doctrinal consistency functions as a prophylactic against such institutional slippage. By positioning anti-corruption as a theological imperative, *Muhammadiyah* constructs an integrity framework that is simultaneously normative and operational. This theological-

structural synergy enhances institutional resilience against co-optation and normative erosion.

From a policy perspective, *Muhammadiyah*'s normative model offers an alternative integrity architecture for pluralistic democratic societies where formal institutions remain vulnerable to elite capture. In countries such as Indonesia, where religious organizations command broad social legitimacy, faith-based institutionalization of ethics provides an auxiliary mechanism for safeguarding public trust. This aligns with Ghani's findings on Shariah-based charitable organizations, where compliance with religious ethics reinforces both transparency and operational credibility (K. Ghani, 2023). Additionally, the integration of *maqāṣid*-driven norms provides a culturally resonant framework for anti-corruption that circumvents the political sensitivities often associated with state interventions.

Finally, the broader implication of *Muhammadiyah*'s normative anti-corruption stance is its potential as a template for other Islamic civil society organizations seeking to institutionalize integrity without relinquishing their religious identity. As observed by Nasrullah in the context of Islamic mining governance, embedding *maqāṣid al-sharīʿah* enables the balancing of moral, environmental, and legal considerations (Nasrullah et al., 2025). Similarly, *Muhammadiyah*'s normative model illustrates how faith-based organizations can harmonize doctrinal fidelity with institutional modernity, thereby offering a pathway toward ethically robust governance in Muslim-majority democracies.

Regulatory and Organizational Embedding: Governance Mechanisms

The institutionalization of anti-corruption ethics in Muhammadiyah extends beyond normative declarations into a tangible governance architecture marked by codified procedures, structured oversight, and delegated accountability. The *Anggaran Dasar dan Anggaran Rumah Tangga* (AD/ART) articulates an internal governance schema that is hierarchical yet functionally differentiated, delineating authority between the *Pimpinan Pusat* (Central Board), *Majelis* (Councils), and *Lembaga* (Institutes). These bodies are not merely symbolic but carry enforceable mandates particularly in the domain of financial management requiring transparency and responsibility in the use of institutional resources (Muhammadiyah, 2022).

A more focused operational expression of this regulatory orientation is found in the *Pedoman Pengelolaan Amal Usaha Muhammadiyah* (AUM), which governs the conduct of *Muhammadiyah*'s philanthropic and service-based institutions such as schools, hospitals, and social centers. These guidelines emphasize procedural rigor: financial audits, reporting standards, staff professionalism, and decision-making transparency are embedded as governance norms. Importantly, these principles are not aspirational; they are integrated into organizational expectations and compliance routines. The *Tanfidz Keputusan Muktamar* of (Surakarta) reinforces this ethos by designating institutional integrity as a strategic priority, urging reform in managerial competence and anti-fraud systems within Muhammadiyah's internal bureaucracy (Muhammadiyah, 2022).

From the perspective of institutional theory, these mechanisms exemplify the embedding of the *regulatory pillar*, which according to Scott, reflects rule-based systems of control that provide organizational legitimacy through compliance (Scott, 2014). In *Muhammadiyah*'s case, this regulatory embedding operates in the absence of coercive state power, relying instead on internalized discipline, peer oversight, and moral accountability. The presence of tiered supervisory functions and financial accountability frameworks indicates a mature regulatory culture that aspires to align religious ethics with administrative rigor.

The structured governance model of *Muhammadiyah*, especially its regulatory codification of ethical practice, resonates with broader scholarship on organizational accountability and civil society governance. Within the literature on public integrity systems, OECD standards identify critical institutional features such as internal controls, segmented authority, and transparent reporting as key determinants of ethical performance (Alexandra & Miller, 2010; Pal, 2023). *Muhammadiyah*'s governance apparatus already embodies many of these elements, such as rule-based supervision and stratified accountability, despite its non-state status. This alignment demonstrates that civil society can emulate and, in some cases, rival the procedural robustness of formal public institutions (Six & Lawton, 2013)

Moreover, insights from organizational accountability theory reinforce the complexity of Muhammadiyah's internal integrity systems. Jiao conceptualizes accountability as multidimensional upward to donors or stakeholders, downward to beneficiaries, and lateral among peers (Jiao, 2021).

Muhammadiyah's model exhibits elements of all three: upward through formal audits, downward via service transparency to its constituents, and lateral through collegial oversight in its *Majelis* and *Lembaga* structures. Such multifaceted accountability creates a dynamic ecosystem of checks and balances that stabilizes ethical governance in the absence of external enforcement mechanisms.

The fusion of formal and informal accountability mechanisms in *Muhammadiyah*'s operations further echoes the findings of *Masaood-ur-Rehman*, who argues that effective integrity systems in civil organizations require a balance between codified procedures and culturally embedded norms (Rehman et al., 2018). Muhammadiyah's blend of scriptural ethics and organizational protocol represents a hybrid model where religious belief is operationalized through formal structures. This interplay ensures that anti-corruption principles are not just internalized ideologically but enacted structurally.

This structural-functional approach is consistent with contemporary models of Shariah governance in Islamic organizational theory. Srivastava and Ghani observe that successful Islamic institutions tend to integrate jurisprudential ethics with administrative compliance, thereby reinforcing trust and minimizing misconduct (N. A. R. N. A. Ghani et al., 2024; Srivastava et al., 2025). *Muhammadiyah* demonstrates this congruence through its procedural emphasis on *amanah* and *'adl* not merely as rhetorical values but as verifiable standards. Furthermore, Islamic leadership theory, as articulated by Bourne, views accountability and transparency as integral to the exercise of organizational authority principles reflected in the top-down regulatory commitments made in *Muhammadiyah*'s 2022 *Muktamar* resolutions (Bourne & Alanazi, 2025).

Finally, from a civil society governance perspective, *Muhammadiyah* offers a compelling counterpoint to the institutional constraints observed in other non-state contexts. While research in China highlights the inhibiting effects of dual-approval regulations and state-imposed limitations on CSO autonomy (He, 2008; Keping, 2010), *Muhammadiyah* operates with a high degree of institutional autonomy, enabling it to innovate internally without excessive bureaucratic interference. Its capacity to embed anti-corruption measures structurally while maintaining ideological coherence sets it apart as a robust model of non-state regulatory governance.

The regulatory institutionalization of anti-corruption ethics within *Muhammadiyah* yields several critical implications for both scholarly inquiry and applied governance reform. Scientifically, these findings substantiate the viability of non-state actors to construct formalized integrity systems that operate parallel to state mechanisms. This challenges the long-held assumption that procedural governance and institutional accountability are the exclusive domain of public sector bureaucracies. *Muhammadiyah*'s model exemplifies how civil society organizations particularly those grounded in religious ethical traditions can articulate, enforce, and sustain regulatory norms without recourse to coercive legal instruments.

This insight contributes to the evolving field of participatory governance, where co-production of public values and accountability mechanisms between state and society is emphasized (Lovan et al., 2017; Tsujinaka et al., 2015). *Muhammadiyah*'s regulatory infrastructure could serve as a template for collaborative governance frameworks, particularly in pluralistic democracies where state institutions are often overstretched or delegitimized. The organization's layered accountability systems and procedural clarity offer a replicable structure for faith-based and secular organizations alike seeking to enhance ethical governance from within.

Furthermore, the case reveals that religious institutions are not merely repositories of moral authority but can serve as laboratories of regulatory innovation. The integration of *maqāṣid al-sharī'ah* into governance protocols reflects a sophisticated fusion of normative and procedural rationalities. This echoes the insights of Minhas (Minhas, 2023), who highlights the adaptability of Islamic regulatory models across contexts, as well as Noor Hilyati, who emphasizes the transformative potential of Islamic leadership in shaping ethical institutional cultures. *Muhammadiyah*'s approach illustrates that religious governance is not static but capable of institutional evolution toward increased professionalism, transparency, and social accountability (Noor Hilyati et al., 2025).

From a practical standpoint, the operationalization of anti-corruption values through codified organizational structures also mitigates the risk of reputational damage and internal collapse. As Brown points out, many integrity systems fail not due to lack of intention but due to inadequate performance data and weak enforcement mechanisms (Brown & Head, 2017). *Muhammadiyah*'s system of tiered monitoring and periodic reform, including the organizational mandates outlined in

the *Tanfidz*, provides a framework for ongoing evaluation and adaptation, even in the absence of external judicial oversight.

Additionally, *Muhammadiya*h's governance model strengthens the case for developing non-state integrity systems that are culturally embedded and contextually grounded. In line with findings from ecosystem governance literature, where civil society actors play pivotal roles in shaping non-state regulatory environments (17), *Muhammadiyah*'s model demonstrates that informal legitimacy derived from religious-moral credibility can function as an effective substitute for formal coercive capacity. Its ability to operationalize trust, compliance, and accountability within a self-regulatory framework reaffirms the potential of civil society to act as a normative counterweight to state failure or institutional dysfunction.

In synthesizing the findings, it becomes evident that the coherence between *Muhammadiyah*'s normative commitments and its regulatory architecture is not incidental but constitutive. The theological grounding in anti-corruption ethics provides the moral imperative, while the organizational mechanisms ensure procedural enforcement. Together, they constitute a comprehensive faith-based integrity system that is both ideologically coherent and institutionally robust an empirical affirmation of the study's central hypothesis.

Cultural-Cognitive Dimension: Internalization and Identity Formation

The third dimension of *Muhammadiyah*'s anti-corruption framework reveals a deeper, internalized mechanism anchored in cultural-cognitive processes. The organization's approach to cadre development, particularly through structured programs such as *Baitul Arqam* and *Darul Arqam*, institutionalizes a pedagogy of ethical cultivation aimed at producing members who embody *akhlaq karimah* (noble character) and unwavering personal integrity (PP Muhammadiyah, *Pedoman Perkaderan*, These programs are not auxiliary; they constitute a core strategy for embedding integrity into the organizational ethos by fostering affective and normative commitments among members (Muhammadiyah, 2017).

The ethical socialization conducted through these *kaderisasi* forums emphasizes the internalization of values rather than mere rule-following. Participants are not only taught Islamic jurisprudence or organizational procedures but are immersed in a transformative process of identity formation that aligns personal conduct with the collective moral vision of *Muhammadiyah*. Recurrent themes include *amanah* (trustworthiness), *'adl* (justice), and *mujahadah* (discipline), linking personal ethics with institutional mission. Furthermore, successive *Tanfidz Keputusan Muktamar* documents underscore that moral development is foundational to strengthening Muhammadiyah's organizational capacity, not merely a supplementary ideal.

This process resonates with the *cultural-cognitive pillar* of institutional theory, where legitimacy is constructed through shared symbols, interpretive frameworks, and internalized meanings (Scott, 2014). In *Muhammadiyah*, anti-corruption is understood not simply as legal compliance or procedural obligation but as an essential dimension of one's identity as a *kader Muhammadiyah*. Through ethical education and symbolic rituals, *Muhammadiya*h becomes not only a site of governance but a formative moral community, where integrity is constructed as a lived identity.

Muhammadiyah's emphasis on internal ethical formation through *kaderisasi* can be situated within broader discourses on cultural institutionalism, which examine how cultural norms and interpretive schemes shape governance dynamics (Daniel et al., 2012). In contexts such as heritage governance or cultural policy administration, institutions derive resilience and coherence not only from rules or incentives but from the internalization of meanings and shared normative assumptions (Wu et al., 2024; Žuvela & Tonković, 2023) Similarly, *Muhammadiyah*'s long-term institutional stability and credibility can be traced to its sustained cultural project of identity formation, where anti-corruption is articulated as part of a spiritual and moral vocation.

This strategy aligns closely with the concept of integrity culture, which scholars define as a deliberate effort to move beyond transactional compliance into the realm of ethical habituation (Spencer-Cooke & van Dijk, 2017). Altamuro notes that organizations with strong integrity cultures achieve greater coherence and operational sustainability, particularly when ethical behavior is modeled by leadership and reinforced at every structural level (Altamuro et al., 2022). In *Muhammadiyah*, this multi-scalar reinforcement is evident: from the didactic narratives in cadre training to the symbolic authority of senior figures, a coherent ethic of responsibility is both taught

and embodied. Unlike integrity programs that rely primarily on external auditing or performance monitoring, *Muhammadiyah*'s model rests on endogenous moral formation a process that proves more durable, especially in environments of weak external enforcement.

From the perspective of moral economy theory, this form of ethical embedding can serve as a stabilizing force against the rationalizations of corruption that often permeate large networks and bureaucracies. Rothstein and Varraich argue that the most effective anti-corruption systems are those that reshape the perceived moral economy altering what people believe others expect and tolerate (Rothstein & Varraich, 2017). In *Muhammadiyah*, the expectation is not simply that corruption is punishable, but that it constitutes a betrayal of the collective identity. This deeply internalized framing produces a powerful normative disincentive, especially when combined with the spiritual consequences invoked in religious discourse.

Comparatively, this model offers a contrast to the dynamics identified in Shah's study of Jharkhand's moral economy, where historical exclusion and mistrust produced divergent responses to corruption based on social position (Shah, 2024). In *Muhammadiyah*'s case, the trust-building function of cadre development counteracts such fragmentation by fostering shared interpretive commitments. Similarly, the organization's reliance on cultural internalization rather than top-down coercion reflects elements of informal governance mechanisms noted by civil society researchers (17). These mechanisms, rooted in tradition and community, are often more persuasive in shaping behavior than formal rule systems.

Furthermore, the role of religious identity in shaping ethical governance has gained increasing attention in contemporary literature. O'Connor finds that public service motivation in Palestine is significantly influenced by religious affiliation, particularly when ethics and faith are perceived as interlinked (O'Connor & Shahwan, 2024). *Muhammadiyah*'s pedagogy leverages this same fusion: by aligning Islamic values with organizational expectations, it generates a religiously grounded public ethic. This overlaps with Grzymala-Busse's findings that religious identity can structure policy outcomes when it operates as a moral authority embedded in the governance matrix (Grzymala-Busse, 2014).

The integration of cultural-cognitive elements into Muhammadiyah's anti-corruption strategy provides key insights into the dynamics of ethical institutionalism within faith-based civil society organizations. Scientifically, it supports the hypothesis that anti-corruption is most resilient when ethics are internalized through identity-based mechanisms rather than imposed solely via legal or administrative frameworks. The case of *Muhammadiyah* demonstrates that shared moral meanings constructed through education, ritual, and discourse generate behavioral consistency even in decentralized networks. This suggests that cultural-cognitive embedding functions as an essential complement to normative and regulatory pillars, completing the triadic model proposed by institutional theory.

Practically, the implications are significant for governance innovation, particularly in contexts where formal institutions face deficits in legitimacy or enforcement. *Muhammadiyah*'s approach shows that faith-based organizations can act as cultural custodians, producing integrity through slow but deep processes of moral habituation. As Luo notes, organizations with strong ethical cultures often outperform counterparts due to reduced uncertainty and increased reputational capital. In *Muhammadiyah*'s case, the consistency between its declared values and its internal culture of ethical socialization reinforces its societal credibility an intangible but powerful asset in the fight against corruption.

This finding also has implications for broader public integrity systems. The OECD recognizes the role of integrity culture but often emphasizes technical compliance over cultural transformation *Muhammadiyah*'s model suggests that deep ethical formation must precede or accompany formal reforms. Without such cultural anchoring, rules risk becoming hollow and performative. In turn, this model contributes to ongoing debates about the role of religious identity in democratic governance. Bhalotra and Arikan show that religious communities, when institutionally integrated and ethically mobilized, can enhance democratic outcomes and equity without degenerating into sectarianism (Arikan & Bloom, 2022; Bhalotra et al., 2014). *Muhammadiyah* exemplifies this balance by promoting integrity as a universal Islamic value compatible with pluralistic governance.

Moreover, when linked back to the findings, a coherent trajectory emerges: *Muhammadiyah*'s anti-corruption architecture operates on mutually reinforcing levels. The normative dimension establishes the moral framework; the regulatory system operationalizes this framework into

procedures; and the cultural-cognitive sphere ensures its internalization and reproduction across generations. The synergy of these elements mitigates the risk of ethical decay, institutional fragmentation, or symbolic compliance. It also confirms the hypothesis that faith-based organizations, when equipped with comprehensive institutional strategies, can serve as effective agents of ethical governance. *Muhammadiyah*'s cultivation of an integrity culture through identity formation, ethical pedagogy, and internal discourse represents a critical axis of its anti-corruption paradigm. This dimension not only reinforces institutional coherence but also affirms that ethical governance is not the product of enforcement alone, but of belief, belonging, and moral conviction. The preceding analysis demonstrates that *Muhammadiyah*'s anti-corruption governance operates across interconnected institutional pillars. To synthesize these findings, Table presents the integrated institutional architecture that structures this integrity system.

Tabel: Institutional Architecture of *Muhammadiyah*'s Anti-Corruption Governance

Institutional Pillar	Theoretical Anchor	Organizational Expression	Integrity Mechanism	Governance Outcome
Normative	Normative institutionalism (Scott, 2014)	Ethical codification in AD/ART and *Manhaj Tarjih*	Theological framing of corruption as moral violation	Moral legitimacy
Regulatory	Regulatory pillar theory	Audit systems, hierarchical supervision, reporting standards	Rule-based compliance	Procedural integrity
Cultural-Cognitive	Cultural-cognitive institutionalism	Cadre training (*Baitul Arqam, Darul Arqam*)	Identity-based internalization	Behavioral consistency
Civic Accountability	Civic governance theory	Public anti-corruption advocacy	Normative pressure & reputational accountability	External legitimacy

As shown in Table, the coherence between ethical doctrine, procedural embedding, and identity formation establishes a structurally reinforced integrity governance system. This integrated architecture becomes further extended through civic engagement, as discussed in the following section.

Civic Engagement and Structural Tensions: Toward a Faith-Based Integrity Governance Model

Muhammadiyah's involvement in public anti-corruption discourse is not confined to internal governance; it extends into civic advocacy, where the organization assumes the role of a moral actor within the public sphere. This external function is evident in its formal statements such as the 2019 declaration rejecting the revision of the Corruption Eradication Commission (KPK) Law which demonstrate the organization's commitment to safeguarding institutional integrity and legal reform. In these interventions, *Muhammadiyah* functions as a normative pressure group, mobilizing ethical discourse to critique and influence state policy. This civic posture represents an outward projection of its internal values into national debates, positioning the organization as both a religious institution and a democratic stakeholder.

However, this public-facing engagement exists alongside a structural tension: while *Muhammadiyah* can articulate ethical norms and critique governance failures, it lacks juridical authority to enforce anti-corruption policies beyond its institutional boundaries. As a civil society organization, its formal power is constrained, operating through influence rather than coercion. This tension becomes more pronounced when considering the scale and complexity of *Muhammadiyah*'s *Amal Usaha* (charitable enterprises), which span educational, healthcare, and social sectors. The governance of such a vast institutional network requires sophisticated oversight capacities, yet the practical enforcement of ethical standards is uneven across different units, potentially widening the

gap between doctrinal ideals and operational realities.

This asymmetry highlights a critical vulnerability: while *Muhammadiyah*'s normative and regulatory frameworks are robust in principle, the heterogeneity of field-level implementation exposes it to inconsistency and reputational risk. The absence of a centralized enforcement mechanism, compounded by the autonomy of local units, means that institutional coherence is reliant on cultural internalization and voluntary compliance. In this context, civic engagement functions both as a virtue and a necessity external advocacy reinforces internal legitimacy and provides a feedback mechanism for institutional reflection. Yet this role is not without limits; *Muhammadiyah*'s authority in the public sphere is persuasive, not legalistic, which places strategic emphasis on reputation, narrative framing, and social capital.

Muhammadiyah's dual position as both a self-regulating institution and a civic moral voice aligns with recent discussions in governance theory regarding the role of civil society in regulatory ecosystems. The notion of the *civic accountability loop* articulates how non-state actors participate in holding institutions, including themselves, accountable to public norms (Haghighi & Takian, 2024; Somlai, 2025). In *Muhammadiyah*'s case, civic accountability is not just directed outward at state actors but reflexively inward, toward its own network. This self-critical function is essential in the absence of coercive authority and ensures that integrity governance is sustained through reputational mechanisms and normative consistency.

This positioning reflects the broader trend in institutional theory toward recognizing non-state actors as legitimate contributors to public accountability frameworks. Schimmel Fennig and Duke show how normative institutionalism has transformed supranational governance, whereby legitimacy stems not from enforcement capacity but from norm alignment and cooperative bargaining (Mignolo, 2011; Schimmelfennig & Thomas, 2009). Similarly, *Muhammadiyah* derives its influence not from legal authority but from the moral resonance of its positions and the alignment of its rhetoric with widely shared ethical expectations within Indonesian society.

The structural limitations that *Muhammadiyah* faces such as the difficulty of overseeing vast and semi-autonomous charitable units also mirror dynamics in regulatory embedding literature. Gilad emphasizes the co-construction of regulatory meaning between institutions and regulators, suggesting that governance is often shaped through dialogue and interpretation rather than top-down imposition (Gilad, 2014). In *Muhammadiyah*, internal regulatory standards are interpreted and applied across diverse contexts, creating a negotiated landscape of compliance that varies according to local leadership, capacity, and institutional culture.

Moreover, these dynamics point to a need for adaptive governance models that integrate structural integrity with civic engagement. Kostyk argues that embedding regulatory norms into organizational and technological systems requires alignment between rules and social practices (Kostyk, 2015). *Muhammadiyah*'s conceptual move toward integrating *maqāṣid al-sharī'ah* principles with institutional design addresses this requirement by offering a value-based coherence that can be adapted across settings. However, such alignment is contingent on continuous dialogue and value transmission, which are resource-intensive and vulnerable to drift.

The organization's model also resonates with Rohmanu's and Nur's articulation of *maqāṣid* as a morally directive framework, wherein legal and institutional action is evaluated not solely by procedural correctness but by alignment with higher ethical purposes (Nur et al., 2020; Rohmanu & Rofiah, 2023). This convergence of theological ethics and civic engagement represents a sophisticated model of moral-political agency, where public statements and institutional commitments are evaluated against a background of religious teleology. In this regard, *Muhammadiyah*'s public interventions are not acts of political lobbying per se, but of ethical witnessing rendering visible the moral stakes of policy decisions.

The synthesis of civic engagement, ethical institutionalization, and regulatory complexity in Muhammadiyah yields a novel conceptual contribution: the *Maqāṣid-Based Faith Integrity Governance Model*. This model is built upon five interrelated pillars: (1) *ethical foundation* derived from *maqāṣid al-sharī'ah*, (2) *normative institutionalization* of anti-corruption values, (3) *regulatory embedding* into organizational procedures, (4) *cultural internalization* through cadre development and identity formation, and (5) *civic accountability loop* through public advocacy and self-regulation. Together, these pillars form an integrated framework that reconceptualizes faith-based governance not merely as ethical aspiration but as institutional architecture.

Scientifically, this model extends governance theory by incorporating religious epistemologies

specifically *maqāṣid* reasoning as legitimate foundations for institutional design. In doing so, it addresses longstanding critiques that governance scholarship tends to marginalize non-Western ethical systems and over-rely on secular-legalistic frameworks. The *maqāṣid* approach, as noted by Mohd Saifuddeen and Norman, provides a teleological lens for governance that links procedural integrity with metaphysical purpose, allowing for the dynamization of institutions in response to ethical imperatives rather than mere efficiency concerns (Mohd Saifuddeen et al., 2013; Norman & Ruhullah, 2024).

Theoretically, this contribution situates *Muhammadiyah* as a case study in how faith-based organizations can bridge the micro-macro divide: embedding ethical sensibilities in individual behavior while constructing institutional systems that reflect and reinforce those sensibilities. This dialectical interplay between identity and structure, between belief and procedure, offers a response to critiques within cultural governance literature that often view religious actors as static or dogmatic (Netto, 2025). Instead, *Muhammadiyah*'s praxis exemplifies adaptability, reflexivity, and strategic engagement attributes necessary for resilience in complex governance environments.

Practically, the model holds relevance for policymakers and practitioners seeking to foster integrity in hybrid systems where state mechanisms are insufficient or mistrusted. By demonstrating that religious organizations can cultivate robust integrity systems grounded in both procedural and ethical legitimacy, *Muhammadiyah* offers a blueprint for value-driven reform that is not dependent on juridical authority. It also suggests that public ethics can be effectively generated through civic moral discourse when supported by institutional coherence and internal accountability.

When linked to previous findings namely the normative grounding of anti-corruption ethics, procedural embedding, and cultural-cognitive internalization this final dimension consolidates the research hypothesis: that *Muhammadiyah*'s integrity governance is not ad hoc or symbolic, but structurally and ideologically integrated. The civic dimension adds strategic capacity, enabling the organization to extend its moral influence beyond its internal network and into national reform discourse, thereby closing the accountability loop between organizational integrity and societal expectations. Model of *Maqāṣid-Based Faith Integrity Governance* developed through the *Muhammadiyah* case offers a significant theoretical and empirical advancement. It demonstrates that civil society, when anchored in ethical theology and institutionalized through coherent systems, can serve as a critical actor in cultivating public integrity balancing normative ideals with operational realism, and faith-based identity with civic responsibility.

Conclusion

This study has examined the institutionalization of anti-corruption ethics within *Muhammadiyah* by analyzing its normative foundations, regulatory structures, cultural-cognitive processes, and civic engagement practices. Through a document-based qualitative case study, the research revealed that *Muhammadiyah* embeds integrity governance through a multi-dimensional architecture grounded in Islamic ethical principles, particularly *maqāṣid al-sharī'ah*. The findings demonstrate that anti-corruption is framed not merely as legal compliance but as a moral obligation tied to organizational identity and religious commitment. *Muhammadiyah* operationalizes this ethos through codified governance structures, systematic cadre formation, and public advocacy, despite lacking formal enforcement authority.

The study contributes to governance theory by proposing the *Maqāṣid-Based Faith Integrity Governance Model*, integrating ethical, normative, procedural, and civic dimensions into a coherent institutional framework. This model offers a conceptual innovation for understanding how faith-based civil society actors can construct value-driven integrity systems that parallel and complement state-based governance mechanisms. While limited by its reliance on documentary sources and single-case scope, the study opens pathways for future research into the role of religious organizations in public ethics, institutional resilience, and democratic accountability in Muslim-majority societies.

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