JEBB
Vol. 01, No. 02, September 2026

The Influence of Regional Political Intervention on Managerial Performance and Financial Governance of Regional-Owned Enterprises (BUMD)

Nirzam Fahruh Irgy Al Hafidz*[1], Mukayat Al Amin[2], Eka Firmansyah[3], Kenneth Sulthon Alafi Al Hallaj[4], Muhammad Syafiullah Akbar[5]
[1]Universitas Islam Negeri Sunan Ampel Surabaya, Indonesia, fahruhirgy@gmail.com
[2]Universitas Muhammadiyah Surabaya, Indonesia, mukayatalamin821@gmail.com
[3]Universitas Muhammadiyah Palu, Indonesia, ekafirmansyah@unismuhpalu.ac.id
[4]Universitas Islam Negeri Sunan Ampel Surabaya, Indonesia, elaphy07@gmail.com
[5]Universitas Negeri Surabaya, Indonesia, 25081295009@mhs.unesa.ac.id
*corresponding author: fahruhirgy@gmail.com

Received: 2026-May-15
Rev. Req: 2026-Jully-25
Accepted: 2026-August-31

ABSTRACT: *Regional-owned enterprises (Badan Usaha Milik Daerah/BUMD) occupy a strategic position in Indonesia's decentralized fiscal architecture, tasked with generating own-source revenue while delivering public services. Their dual mandate as commercial entities and local-policy instruments exposes them to persistent political intervention from regional heads, legislative councils, and local political elites. This study examines how regional political intervention influences BUMD managerial performance and financial governance, via a structured narrative literature review of national and international peer-reviewed studies (1989-2026). Using agency theory and political budget cycle theory as analytical lenses, the study synthesizes findings from twenty Sinta and Scopus-indexed sources identified via a PRISMA-informed search of Scopus, Google Scholar, and Sinta-indexed portals. The discussion centers on three points: how politically motivated appointments erode managerial performance; how BUMD budgeting and financial governance are distorted around electoral cycles; and how good corporate governance and institutional oversight moderate these effects. The review finds that political intervention systematically undermines competence-based managerial selection, encourages election-driven investment and expenditure patterns, and reduces financial governance reliability effects substantially attenuated where transparent appointment mechanisms, independent supervisory boards, and enforced accountability structures exist. The study concludes with policy implications for strengthening BUMD management's institutional insulation from short-term political interests.*

Keywords: *Political Intervention; Regional-Owned Enterprises; Managerial Performance; Financial Governance; Agency Theory*

JEBB
Vol. 01, No. 02, September 2026

I. INTRODUCTION

Decentralization reforms since 1999 have transformed Indonesia's regional governments into central actors in local economic development, and one of the primary instruments through which this role is exercised is the regional-owned enterprise, or *Badan Usaha Milik Daerah* (BUMD). Regulated most recently under Government Regulation Number 54 of 2017 on Regional-Owned Enterprises, BUMD are formally established to generate regional own-source revenue (*Pendapatan Asli Daerah/PAD*), provide public goods and services such as clean water, public transportation, and regional banking, and act as an instrument of regional economic development policy. More than 1,000 BUMD units currently operate across Indonesian provinces, cities, and regencies, holding hundreds of trillions of rupiah in combined assets. Despite this scale, the aggregate financial contribution of BUMD to regional revenue remains modest, and numerous units continue to record chronic losses, weak asset utilization, and governance failures.

A recurring explanation offered in the public administration and accounting literature for this persistent underperformance is the structural exposure of BUMD to political intervention from regional heads (governors, regents, and mayors) and regional legislative councils (DPRD), who typically hold appointment authority over BUMD boards of directors and supervisory boards. Because BUMD directors and commissioners are frequently appointed, retained, or dismissed based on political loyalty and electoral considerations rather than managerial competence, agency theory predicts a widening of the gap between the interests of professional managers (agents) and the interests of the regional government and public (principals) (Eisenhardt, 1989). Politically motivated appointments create what may be termed “political agency costs”: managers who owe their position to political patrons are less likely to act as autonomous, performance-oriented executives and more likely to prioritize the political survival of their patrons, particularly around local election cycles (Chen, Sun, Tang, & Wu, 2011).

This phenomenon is not unique to Indonesia. Comparative evidence from state-owned and municipally owned enterprises internationally shows that political connectedness of board members and directors materially shapes corporate financial outcomes. Giosi and Caiffa (2021) demonstrate that politically connected state-owned enterprises in Italy experience differentiated market reactions tied to the political status of their directors, while de Pilla, Peci, and de Oliveira Leite (2025) find that the financial performance of state-owned enterprises is systematically associated with the political ideology of the controlling government. At the subnational level, where BUMD operate, this incentive structure is intensified: local elections are typically more candidate-centered and less shielded by stable party identification, which increases incumbents' incentive to use enterprises under their control-most visibly through investment and hiring

decisions to enhance re-election prospects (Setyaningrum & Saragih, 2019; Buehler, Nataatmadja, & Anugrah, 2021).

Financial governance is equally exposed to these dynamics. The concept of the "political budget cycle" describes the tendency of incumbent governments to manipulate fiscal instruments-including through affiliated enterprises-in the period preceding an election, typically through expanded spending, revenue concessions, or asset transfers designed to be electorally visible (Boll & Sidki, 2021; Asatryan, Christofzik, & Nover, 2025). Because BUMD sit at the interface between commercial accountability and political control, they are particularly susceptible to being used as an "off-budget" channel through which local incumbents pursue electorally motivated investment, even where such investment does not serve sound financial governance or long-term institutional sustainability.

Despite the breadth of international evidence on political intervention in state-owned enterprises, work that specifically addresses how this intervention translates into managerial performance outcomes and financial governance quality within the distinct institutional setting of Indonesian BUMD-characterized by dual regulatory oversight, a comparatively underdeveloped professional director market, and comparatively weak external audit enforcement-remains fragmented. Existing Indonesian studies tend either to examine political dynasties and local government financial performance in the aggregate (Setyaningrum & Saragih, 2019) or to examine BUMN-level (nationally owned) corporate governance and financial performance without directly addressing the regional/local ownership dimension (Nurhidayanti, Listari, & Efrianti, 2023; Ramadhani, Suhendro, & Siddi, 2022).

Accordingly, this study poses two research questions: (1) through what mechanisms does regional political intervention affect the managerial performance of BUMD, particularly with respect to management appointment and managerial autonomy; and (2) how does regional political intervention, particularly around local electoral cycles, affect the quality of BUMD financial governance, including budgeting behavior and financial reporting reliability? A related third question examines the extent to which good public governance mechanisms can moderate these effects. The objective of this study is to synthesize existing scholarly evidence both international and Indonesian into a coherent conceptual account of these mechanisms, providing an evidence based foundation for policy recommendations aimed at strengthening the institutional insulation of BUMD from short term political interests.

II. METHOD

This study adopts a qualitative conceptual research design based on a structured narrative literature review, informed by the reporting logic of the PRISMA 2020 statement (Page et al., 2021), although it does not constitute a full systematic review or meta-analysis given the heterogeneity of methodologies and units of analysis across the source literature, which spans national level state owned enterprises, subnational public enterprises, and listed politically connected firms. The PRISMA framework was used only to structure a transparent and reproducible identification, screening, and synthesis process rather than to conduct a quantitative meta analysis.

Literature identification was conducted between July and August 2026 across three categories of sources: (1) international peer-reviewed journals indexed in Scopus, accessed through publisher databases including Emerald Insight, Oxford Academic, Wiley Online Library, Elsevier ScienceDirect, and SAGE Journals; (2) Indonesian accredited journals indexed in Sinta (Science and Technology Index), accessed through journal portals and Google Scholar; and (3) foundational theoretical and methodological references directly underpinning the analytical framework. Search terms combined the following keyword clusters using Boolean operators: (“political intervention” OR “political connection” OR “political dynasty” OR “political budget cycle”) AND (“state-owned enterprise” OR “regional-owned enterprise” OR “BUMD” OR “BUMN” OR “public enterprise” OR “local government”) AND (“managerial performance” OR “financial performance” OR “financial governance” OR “corporate governance”).

Inclusion criteria required that a source: (a) be published in a peer-reviewed journal indexed in Scopus or Sinta, or constitute a widely cited theoretical or methodological contribution directly foundational to the analytical framework; (b) directly address the relationship between political factors (intervention, connection, dynasty, or budget cycles) and either managerial/organizational performance or financial governance outcomes in a state-owned, regionally owned, or politically connected enterprise context; and (c) be published between 1989 and 2026. Sources were excluded where they addressed political intervention in purely private-sector, non-state-affiliated firms without a public-ownership or public-governance dimension, or where full bibliographic details, including a verifiable Digital Object Identifier (DOI), could not be established.

Following identification, an initial pool of literature was screened for topical relevance based on title and abstract review, followed by a full-text eligibility assessment against the inclusion criteria above. Twenty sources satisfied all inclusion criteria and were retained for synthesis, comprising international empirical studies on politically connected state-owned and listed enterprises, Indonesian empirical studies on BUMN/BUMD governance and local government financial

performance, and the theoretical and methodological references (agency theory and PRISMA reporting guidance) underpinning the analytical framework. All references were managed using Mendeley Desktop reference management software and formatted according to the American Psychological Association (APA) 7th edition citation style.

The analytical framework applied to synthesize the selected literature integrates two complementary theoretical lenses. First, agency theory (Eisenhardt, 1989) frames the relationship between BUMD management (agents) and the regional government as owner and the public as ultimate principal, treating politically motivated appointment and monitoring practices as a source of elevated agency costs. Second, political budget cycle theory (Boll & Sidki, 2021; Asatryan et al., 2025) frames the temporal dimension of political intervention, in which budgetary and investment behavior in politically controlled enterprises becomes systematically distorted around election periods. Data synthesis followed a thematic approach: findings from the retained sources were coded into three recurring themes-(1) politically motivated managerial appointment and its performance consequences; (2) election cycle driven distortion of budgeting and financial governance; and (3) the moderating role of institutional and governance safeguards-which structure the presentation of findings in Section III.

III. RESULT AND DISCUSSION

Politically Motivated Managerial Appointment and Managerial Performance

The clearest and most consistently reported mechanism connecting regional political intervention to weakened managerial performance in BUMD concerns the appointment process for directors and supervisory board members. Under prevailing Indonesian regulation, regional heads retain substantial discretionary authority over BUMD leadership appointments, creating structural conditions closely analogous to those documented in the international state-owned enterprise literature, where boards and executives are appointed through political offices and are consequently vulnerable to being used to advance the political interests of their appointing authority rather than the commercial or public-service objectives of the enterprise itself.

Agency theory provides the clearest interpretive lens for this mechanism (Eisenhardt, 1989). Where an appointing principal values political loyalty above managerial competence, the resulting contract between principal and agent is no longer primarily outcome-based-tied to measurable commercial performance-but becomes behavior-based and politically contingent, rewarding conformity with the patron's political interests rather than efficient resource use. Empirical evidence from politically connected enterprises internationally supports this interpretation. Ding, Jia, Wu, and Zhang (2014) find that executive political connections shape firm performance differently in privately controlled versus state owned enterprises, with political

ties in state owned contexts more closely associated with rent-seeking behavior than with the acquisition of resource advantages that improve performance. Consistent with this, Wati, Primiana, Pirzada, and Sudarsono (2019) show that in Indonesian politically connected conglomerates, block holder ownership structures interact with political connection to shape firm performance, indicating that ownership concentration can either amplify or restrain the performance consequences of political ties depending on the alignment of block holder incentives with long-term firm value. Similarly, Maaloul, Chakroun, and Yahyaoui (2018), examining Tunisian companies following the 2011 revolution, find that political connections were associated with deteriorating firm performance and value once the political patronage networks underpinning those connections were disrupted, indicating that performance gains attributed to political connectedness are frequently contingent on continued political protection rather than genuine managerial efficiency.

The Indonesian evidence is broadly consistent with this pattern, although it is documented primarily at the aggregate local-government level rather than at the level of individual BUMD units, reflecting a gap that this review identifies as a priority for future empirical research. Setyaningrum and Saragih (2019), examining a matched sample of Indonesian local governments between 2010 and 2015, find that political dynasties-defined as family or kinship linkages between successive or concurrent regional office holders are associated with significantly weaker local government performance, an effect that plausibly extends to BUMD given that regional heads within dynastic networks retain the same appointment authority over enterprise leadership as non-dynastic incumbents. Because BUMD directorships are frequently treated as a resource for political patronage-analogous to the pattern documented internationally by Liu, Liu, Tian, and Wang (2018), who show that government connected Chinese listed firms experience differentiated persistence of profitability tied to the durability of their political connections-the appointment channel represents a direct and mechanistically clear pathway through which political intervention degrades BUMD managerial performance. Where appointment criteria substitute political loyalty for demonstrated managerial competence, the resulting performance deficit manifests in weaker strategic decision-making, higher turnover of professional (non-politically affiliated) staff, and reduced organizational capacity to pursue commercially disciplined operational strategies (Chen, Sun, Tang, & Wu, 2011).

Political Budget Cycles and the Erosion of Financial Governance

The second focal mechanism concerns the temporal patterning of political intervention around local electoral cycles and its consequences for BUMD financial governance, encompassing budgeting behavior, capital allocation, and the reliability of financial reporting. The political budget cycle literature provides robust comparative evidence that incumbent governments

systematically alter fiscal and investment behavior in the period preceding an election in ways intended to maximize electoral visibility rather than to optimize commercial or fiscal outcomes. Asatryan, Christofzik, and Nover (2025), analyzing more than 10,500 municipally owned enterprises in Germany, find substantial election-cycle effects in both core government and enterprise-level public investment, with municipal officials using enterprise-level investment as a supplementary channel to enhance re-election prospects precisely because voters find it more difficult to attribute the costs and benefits of enterprise-level spending directly to incumbent politicians. This finding is particularly salient for the BUMD context, since the same attribution ambiguity that Asatryan et al. document in the German municipal setting is arguably more pronounced within Indonesia's regional public enterprises, which typically operate with lower financial transparency and less standardized public reporting than core regional government budgets.

Complementary evidence from Boll and Sidki (2021) demonstrates that the degree of political fragmentation within local government councils independently shapes the governance behavior of municipally owned public enterprises, suggesting that BUMD financial governance is sensitive not only to the electoral calendar but also to the underlying political composition and stability of the regional government that owns and oversees them. Where regional executive-legislative relations are fragmented or contested, financial governance processes-such as budget ratification, dividend policy, and capital injection decisions-are more likely to be subordinated to short-term political bargaining rather than governed by consistent financial management principles. In the Indonesian local government context specifically, Lewis and Dong (2025) show that the transition to direct mayoral elections in clientelistic local political environments produces measurable and systematic effects on public spending patterns and service delivery outcomes, a dynamic that plausibly extends to BUMD given their formal role as an instrument of regional public service delivery. Similarly, Andonoska and Alda (2026), examining local government revenue policy under decentralization, find that local elections disrupt the structure and collection pattern of local government revenues, a finding directly relevant to BUMD given their contribution to regional own-source revenue through dividend remittance.

Within Indonesia specifically, Setyaningrum and Martani (2018) identify a set of institutional and political determinants of local government performance, underscoring that financial governance outcomes at the local level-including, by extension, BUMD financial governance cannot be adequately explained by financial or managerial factors alone but must account for the political institutional environment within which local financial decisions are made. Taken together, this body of evidence indicates that regional political intervention degrades BUMD financial governance not merely through isolated instances of politically motivated decision making, but through a systematic, cyclical pattern tied to the electoral calendar, in which budgeting discipline,

investment prioritization, and financial reporting integrity are all subject to periodic distortion around election periods.

The Moderating Role of Good Public Governance and Institutional Oversight

The third focal point addresses the extent to which these negative effects of political intervention can be mitigated through governance mechanisms internal and external to the enterprise. The literature reviewed here converges on the conclusion that the relationship between political intervention and BUMD performance and financial governance is not fixed but is systematically moderated by the strength of the governance institutions surrounding the enterprise. Setyaningrum and Saragih (2019) provide direct empirical evidence for this moderating relationship at the Indonesian local government level, finding that good public governance practices significantly weaken the negative effect of political dynasties on local government performance, implying that transparent, accountable, and participatory governance structures can substantially offset-though not fully eliminate-the performance costs associated with politically motivated leadership.

At the enterprise level, evidence from Indonesian state-owned enterprise studies reinforces this conclusion, even though this literature is predominantly focused on nationally owned (BUMN) rather than regionally owned (BUMD) enterprises-a distinction this review treats as an important scope limitation given the differing regulatory architecture between the two categories, but one that nonetheless offers directly transferable governance insights given the structural similarity of their ownership and oversight arrangements. Nurhidayanti, Listari, and Efrianti (2023) find that board composition variables-specifically board size, the presence and size of an independent board of commissioners, and audit committee size-are significantly associated with the financial performance of Indonesian state-owned companies, indicating that formal governance architecture, when properly implemented and independent of purely political appointment logic, exerts a measurable disciplining effect on enterprise financial outcomes. Similarly, Ramadhani, Suhendro, and Siddi (2022) find that good corporate governance implementation is significantly associated with the financial performance of Indonesian state-owned enterprises, reinforcing the proposition that governance quality functions as a structural counterweight to the agency costs generated by politically motivated appointment and oversight practices.

The moderating function of governance institutions operates, this review suggests, through at least three complementary channels. First, independent supervisory boards and audit committees increase the monitoring intensity applied to management, raising the cost to a political patron of directing enterprise resources toward non-commercial, electorally motivated ends, consistent with the classical agency-theoretic proposition that stronger monitoring reduces

the scope for opportunistic behavior (Eisenhardt, 1989). Second, transparency and disclosure requirements-including standardized financial reporting and public accountability mechanisms-reduce the information asymmetry that enables politically motivated financial decisions to escape scrutiny, a dynamic implicit in the related-party-transaction literature, where Lee, Jung, and Utami (2026) find that politically connected Indonesian listed firms are more likely to use related-party transactions in ways that destroy shareholder value, underscoring how weak disclosure and oversight regimes create the operational space within which politically motivated, value-destroying transactions can occur without adequate accountability. Third, broader democratic and constitutional accountability mechanisms-such as those examined by Insani, Meilani, and Iman (2026) in their analysis of how political dynasties can distort the separation of powers and bias public resource allocation suggest that BUMD governance reform cannot be treated purely as a corporate or technical matter but must be situated within a wider agenda of strengthening local democratic accountability, including regulatory limits on the discretionary appointment authority currently vested in regional heads.

Collectively, the evidence synthesized across these three focal points indicates that regional political intervention exerts a measurable and mechanistically traceable negative influence on both the managerial performance and the financial governance of BUMD, operating principally through the appointment channel and through the electoral cycle driven distortion of budgeting and financial decision-making, but that this influence is neither uniform nor immutable: it is substantially conditioned by the strength of the governance architecture appointment transparency, board independence, disclosure quality, and external democratic accountability within which individual BUMD units operate.

IV. CONCLUSION

This study has examined, through a structured narrative review of twenty accredited national and international sources, how regional political intervention shapes the managerial performance and financial governance of regional-owned enterprises (BUMD) in Indonesia. Two principal mechanisms emerge from the synthesized literature. First, the discretionary authority retained by regional heads and legislative councils over BUMD managerial appointments creates conditions consistent with elevated agency costs, in which loyalty-based rather than competence based selection criteria degrade strategic decision-making capacity and organizational performance. Second, BUMD financial governance is systematically vulnerable to political budget cycle dynamics, in which budgeting, investment, and reporting behavior become distorted in the period surrounding local elections, reflecting incumbents' incentive to use enterprise-level resources as a comparatively low-visibility channel for electorally motivated spending. At the same time, the evidence indicates that these effects are meaningfully moderated by the strength

of internal and external governance mechanisms, including independent supervisory boards, audit committees, transparent disclosure practices, and broader democratic accountability structures.

These findings carry direct policy implications for Indonesian regional governments and the national regulatory frameworks that inform BUMD governance. Strengthening the professionalization of BUMD director and commissioner appointment processes through fit and proper testing mechanisms genuinely independent of regional executive discretion, fixed and staggered board terms that reduce direct alignment with electoral cycles, and mandatory minimum standards for independent board representation would directly address the appointment-channel mechanism identified in this review. Complementary reforms to strengthen financial disclosure standards, external audit enforcement, and public reporting requirements for BUMD would reduce the information asymmetry that currently enables politically motivated financial decisions to escape effective public and legislative scrutiny.

This study is subject to important limitations inherent to its conceptual, literature based design. As a narrative rather than a systematic quantitative review, the synthesis presented here does not permit a pooled statistical estimate of the magnitude of political intervention effects, and the literature specifically addressing BUMD as distinct from nationally owned BUMN or internationally comparable subnational public enterprises remains comparatively limited, requiring the review to draw partly on adjacent and comparative literatures. Future research would benefit from direct, quantitative empirical investigation of the relationship between measurable indicators of political intervention, such as the political affiliation or tenure alignment of BUMD directors, and BUMD-specific financial and managerial performance indicators across a representative sample of Indonesian regions, ideally employing panel data methods capable of isolating the electoral cycle effects identified conceptually in this review.

V. REFERENCES

[1]. Al Hafidz, N. F. I., Al Hallaj, K. S. A., Safira, P. R., Firmansyah, E., & Putra, A. S. E. (2026). The Role of Teacher-Student Relationships in Minimizing Cyberbullying Behavior in the School Environment. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[2]. Al Hallaj, K. S. A., Batubara, D. P., Kurniawan, A. N. A. A., Firmansyah, E., & Arectya, E. A. M. (2026). A Juridical Review of the Implementation of Marital Property (Harta Bersama) in Interfaith Marriages in Indonesia. *H-Veritas: Law and Society Research Journal*, *1*(01).

[3]. Al Hallaj, K. S. A., Firmansyah, E., & Suryadinata, A. M. I. (2026). The Transformation of Religious Moderation Pedagogy in Reshaping the Culture of Student Social Interaction in

Heterogeneous School Environments. *International Journal of Education and Cultural Transformation*, *1*(02).

[4]. Al Hallaj, K. S. A., Firmansyah, E., Arectya, E. A. M., Nusantara, H. D., & Setiawati, S. Y. (2026). Religious Pluralism in the Perspective of Muhammadiyah Youth in Surabaya. *Journal of Social Sciences and Humanities*, *1*(01).

[5]. Al Hallaj, K. S. A., Firmansyah, E., Arectya, E. A. M., Zakariah, I., & Junaidi, M. (2026). The Concept of Social Ihsan in the Thought of KH Ahmad Dahlan: A Reactualization of Practical Sufism (Tasawuf Amali) in the Modern Era. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[6]. Al Hallaj, K. S. A., Ramadhan, S., Firmansyah, E., Arectya, E. A. M., & Ramadhan, M. D. U. S. (2026). A Juridical Analysis of the Rights of Indigenous Communities and Religious Minorities in National Law. *Journal of Law and Governance*, *1*(02).

[7]. Al Hallaj, K. S. A., Setiyawan, M. I., Firmansyah, E., Arectya, E. A. M., & Nusantara, H. D. (2026). Economic Valuation of Mangrove Ecosystems as a Climate Change Mitigation Effort on the Surabaya Coast. *H-Econexus: Economics, Business and Banking Research Journal*, *1*(01).

[8]. Alamin, R. L., Febriyanti, A. P., & Firmansyah, E. (2026). Building the Foundation of Education through Learning Philosophy and Theory: A Study on Strengthening the Educational Function of Libraries. *Journal of English Language and Education*, *11*(2), 56-64.

[9]. Albirra, A. M., Firmansyah, E., Kenneth, K. S. A. A. H., Batubara, D. P., & Kurniawan, A. N. A. A. (2026). The Right to Freedom of Expression on Social Media in the Perspective of Hifz al-Aql (Preservation of Reason) and Positive Law. *H-Veritas: Law and Society Research Journal*, *1*(01).

[10]. Aminah, S., Humaira, H., & Firmansyah, E. (2026). DINAMIKA SOSIOLINGUISTIK PEMBELAJARAN BAHASA DI SMP IT ZURRIYATUL QURANI ALMAARIF KOTA LHOKSEUMAWE. *Research And Development Journal Of Education (RDJE)*, *12*(01), 073-084.

[11]. Anam, K., Firmansyah, E., & Al Hallaj, K. S. A. (2026). Cultural Transformation as an Instrument of Global Geopolitical Hegemony in the Era of Great Power Contestation. *SUNDANO: International Journal of Education, Society and Cultural Transformation*, *1*(01).

[12]. Ananta, Y., Fahmi, W. A. N., Al Hallaj, K. S. A., Al Hafidz, N. F. I., & Firmansyah, E. (2026). Political Communication of the Civil Society Movement as a Pressure Group in the Prabowo-Gibran Government. *Journal of Social Sciences and Humanities*, *1*(01).

[13]. Andonoska, L., & Alda, E. (2026). Political budget cycle and opportunistic local government revenue policies. *Public Administration Quarterly, Advance online publication*. https://doi.org/10.1177/07349149251366625

[14]. Angkasa, M. B. B., Kurniawan, D., & Firmansyah, E. (2025). PROYEK MADING SEBAGAI STRATEGI PEMBELAJARAN LITERASI SISWA DI SDN KELING 2 KEDIRI. *Pendas: Jurnal Ilmiah Pendidikan Dasar*, *10*(04), 112-119.

[15]. Arectya, E. A. M., Al Hallaj, K. S. A., Firmansyah, E., Haiba, A. T., & Muhandis, U. K. (2026). Digital Economic Transformation and Its Implications for Economic Growth in Indonesia. *H-Econexus: Economics, Business and Banking Research Journal*, *1*(01).

[16]. Arectya, E. A. M., Ningsih, Z. N., Al Hallaj, K. S. A., Firmansyah, E., & Muhandis, U. K. (2026). Socioeconomic Impacts of Coastal Reclamation on Fishing Communities in the Perspective of Sustainable Development: The Case of the Surabaya Waterfront Land Project. *Journal of Social Sciences and Humanities*, *1*(01).

[17]. Asatryan, Z., Christofzik, D. I., & Nover, J. (2025). Doubling down political budget cycles: The role of state-owned enterprises. *Economics & Politics*, 38, 306–326. https://doi.org/10.1111/ecpo.70025

[18]. Bakar, M. Y. A., Firmansyah, E., & Abdeljelil, M. B. (2024). Legal framework analysis of Islamic religious education policy implementation. *International Journal of Law and Society*, *3*(3), 217-237.

[19]. Boll, D., & Sidki, M. (2021). The influence of political fragmentation on public enterprises: Evidence from German municipalities. *European Journal of Political Economy*, 67, Article 101972. https://doi.org/10.1016/j.ejpoleco.2020.101972

[20]. Buehler, M., Nataatmadja, R., & Anugrah, I. (2021). Limitations to subnational authoritarianism: Indonesian local government head elections in comparative perspective. *Regional and Federal Studies*, 31(3), 381–404. https://doi.org/10.1080/13597566.2021.1918388

[21]. Chen, S., Sun, Z., Tang, S., & Wu, D. (2011). Government intervention and investment efficiency: Evidence from China. *Journal of Corporate Finance*, 17(2), 259–271. https://doi.org/10.1016/j.jcorpfin.2010.08.004

[22]. de Pilla, L. H. L., Peci, A., & de Oliveira Leite, R. (2025). Financial performance of state-owned enterprises: Does political ideology play a role? *Journal of Public Administration Research and Theory*, 35(3), 338–351. https://doi.org/10.1093/jopart/muaf014

[23]. Dianang, M. T. R., Hidayat, N., & Firmansyah, E. (2026). Integration of Andragogy and Pedagogy Approaches In Improving Student Learning Capabilities. *KREDO: Jurnal Ilmiah Bahasa dan Sastra*, *9*(2), 87-95.

[24]. Ding, S., Jia, C., Wu, Z., & Zhang, X. (2014). Executive political connections and firm performance: Comparative evidence from privately-controlled and state-owned enterprises. *International Review of Financial Analysis*, 36, 153–167. https://doi.org/10.1016/j.irfa.2013.12.006

[25]. Eisenhardt, K. M. (1989). Agency theory: An assessment and review. *Academy of Management Review*, 14(1), 57–74. https://doi.org/10.5465/amr.1989.4279003
[26]. Eka Firmansyah, E. (2025). *Akulturasi Nilai-nilai Islam dengan Budaya Lokal Etnik Kaili Da'a Melalui Pesantren Alam* (Doctoral dissertation, Universitas Muhammadiyah Malang).
[27]. Elmirna, N., Sahara, L., & Firmansyah, E. (2026). MANAJEMEN SUPERVISI AKADEMIK KEPALA SEKOLAH SEBAGAI UPAYA PENINGKATAN KOMPETENSI PEDAGOGIK GURU SMA NEGERI 02 BOMBANA. *Research And Development Journal Of Education (RDJE)*, *12*(01), 098-110.
[28]. Fadhlurohman, I., Arectya, E. A. M., Al Hallaj, K. S. A., & Firmansyah, E. (2026). The Shift in Epistemic Authority in Higher Education in the Era of Artificial Intelligence: A Theoretical Analysis through Paulo Freire's Critical Pedagogy. *International Journal of Education and Cultural Transformation*, *1*(02).
[29]. Faridi, F., & Firmansyah, E. (2024). Kelembagaan pendidikan Islam di Nusantara: Surau, meunasah, masjid, pesantren, madrasah. *Iqra: Jurnal Ilmu Kependidikan Dan Keislaman*, *19*(1), 93-97.
[30]. Firmansyah, E. (2023). Various Paradigms in Islamic Educational Thought: Fundamentalism, Modernism, and Liberalism. *International Journal of Health, Economics, and Social Sciences (IJHESS)*, *5*(2), 139-145.
[31]. Firmansyah, E. (2026). Determinants of Social Inclusion from a Gender Perspective Among Vulnerable Populations. *SUNDANO: International Journal of Education, Society and Cultural Transformation*, *1*(01).
[32]. Firmansyah, E. (2026). Integration of Sufistic Epistemology in the Development of Islamic Religious Education Curriculum to Foster Students' Spiritual and Social Piety. *International Journal of Education and Cultural Transformation*, *1*(02).
[33]. Firmansyah, E. (2026). Integrative Islamic Education: A Bayani-Burhani-Irfani Epistemological Framework for Balancing Spirituality and Academic Excellence. *International Journal of Education and Cultural Transformation*, *1*(02).
[34]. Firmansyah, E. (2026). Legal Protection of Children's Right to Education. *Journal of Law and Governance*, *1*(02).
[35]. Firmansyah, E. (2026). Reviving the Spirit of Kenusantaraan: Transformation of Educational Institutions as the Foundation for a Civilized National Identity. *International Journal of Education and Cultural Transformation*, *1*(02).
[36]. Firmansyah, E. (2026). The Constitutional Court in Guaranteeing Citizenship Rights in Indonesia. *Journal of Law and Society Review (JLSR)*, *1*(1), 12-21.
[37]. Firmansyah, E., & Haq, M. N. (2026). IMPLEMENTASI PEMBELAJARAN PAI DALAM BINGKAI HOMESCHOOLING DI FIB SCHOOL OF TALENTS JOYOGREEN MALANG. *KAJIAN PENDIDIKAN ALAM DAN SOSIAL (KAPAS)*, *1*(01), 42-47.

[38]. Firmansyah, E., & Humaidi, M. N. (2022). Penerapan Media Pembelajaran Berbasis Teknologi dalam Menghadapi Turbulensi Pendidikan yang Berkemajuan. *Research and Development Journal of Education*, *8*(2), 660-665.

[39]. Firmansyah, E., & Idris, A. (2024). Moderation as a Solution to Religious Harmony in Poso Central Sulawesi. *International Journal of Law and Society*, *3*(1), 1-9.

[40]. Firmansyah, E., & Ikwan, A. (2026). Inclusive Education as a Catalyst for Social Transformation: A Systematic Literature Review. *SUNDANO: International Journal of Education, Society and Cultural Transformation*, *1*(01).

[41]. Firmansyah, E., & Khalil, A. I. M. (2026). Epistemic Reclamation of Indigenous Local Wisdom as a Counter-Narrative to Anthropocentrism in Planetary Crisis Governance. *International Journal of Education and Cultural Transformation*, *1*(01).

[42]. Firmansyah, E., & Khozin, K. (2022). Teologi dan filsafat sebagai basis Pengembangan Kurikulum pendidikan agama Islam. *Research and Development Journal of Education*, *8*(2), 546-550.

[43]. Firmansyah, E., & Lasawali, A. A. (2022). Kiat-kiat yang dilakukan Fakultas Agama Islam Universitas Muhammadiyah Palu dalam Menciptakan Lulusan Berkualitas dan Berkemajuan. *Iqra: Jurnal Ilmu Kependidikan dan Keislaman*, *17*(1), 26-31.

[44]. Firmansyah, E., & Masdul, M. R. (2026). Pesantren at the Crossroads of Time: The Anthropology of Islamic Education in the Negotiation of Local Identity and Global Citizenship in Indonesia. *International Journal of Education and Cultural Transformation*, *1*(02).

[45]. Firmansyah, E., & Nurhakim, N. (2022). Strategies for Instilling Muhammadiyah Values within the Faculty of Islamic Religion, University of Muhammadiyah Palu. *International Journal of Health, Economics, and Social Sciences (IJHESS)*, *4*(2), 91-98.

[46]. Firmansyah, E., & Romelah, R. (2022). Implementasi Pembelajaran Pai Dengan Metode Discovery Learning Dalam Upaya Melatih Kemandirian Siswa (Studi Kasus: Sd Alam Ar-Rohmah Kec. Dau, Kab. Malang). *Research and Development Journal of Education*, *8*(1), 322-326.

[47]. Firmansyah, E., & Romelah, R. (2022). Tanggapan Guru Terhadap Perannya Dalam Melaksanakan Pembelajaran Di Sdit Al-Qolam Kecamatan Marawola Kabupaten Sigi. *Research and Development Journal of Education*, *8*(1), 345-353.

[48]. Firmansyah, E., & Wardati, N. A. (2022). Implementasi Pendidikan Muhammadiyah di Sekolah Dasar Muhammadiyah 6 Kota Batu. *Iqra: Jurnal Ilmu Kependidikan dan Keislaman*, *17*(2), 75-80.

[49]. Firmansyah, E., & Wardati, N. A. (2022). Implementation of Islamic Morning Stories in Implementing Student's Religious Character in SD Alam Ar-Rohmah. *International Journal of Health, Economics, and Social Sciences (IJHESS)*, *4*(3), 180-186.

[50]. Firmansyah, E., Anwar, S., & Khozin, K. (2023). Anthropological Approach to Islamic Education: Establishing Noble Spirituality in Overcoming Social Conflict. *Al-Hayat: Journal of Islamic Education*, *7*(1), 163-172.
[51]. Firmansyah, E., Arifin, S., & Humaidi, M. N. (2023). Kebijakan Pendidikan Agama Islam di Sekolah Umum Zaman Jepang. *JIIP-Jurnal Ilmiah Ilmu Pendidikan*, *6*(12), 10446-10453.
[52]. Firmansyah, E., Hamka, H., & Khalil, A. I. M. (2025). TRANSFORMATIVE DIALOGUE OF PESANTREN THROUGH TASAWUF VALUES IN POST-CONFLICT DERADICALIZATION IN POSO REGENCY. *Edukasi Islami: Jurnal Pendidikan Islam*, *14*(001), 195-204.
[53]. Firmansyah, E., Khalil, A. I. M., Zakin, N. Z., & Alwalid, M. A. (2026). Pesantren Alam as a Transformative Da'wa Strategy in the Phases of Islamization of the Kaili Da'a Ethnic Community in Central Sulawesi. *Journal of Social Sciences and Humanities*, *1*(01).
[54]. Firmansyah, E., Khozin, K., & Masdul, M. R. (2022). Implementasi Piaud Terhadap Anak–Anak Suku Kaili Pedalaman Di Desa Kalora Kabupaten Sigi. *Research and Development Journal of Education*, *8*(1), 386-390.
[55]. Firmansyah, E., Setiyawan, M. I., & Vhalery, R. (2026). Ralph W. Tyler Curriculum Model in Instilling Islamic Values Through Storytelling Method for Children Aged 4-5 Years at the Early Childhood Education Level:-. *The Nexus-Education and Society Research Journal*, *1*(1).
[56]. Firmansyah, E., Sumantri, P. A. H., Mutmainna, N., & Azizah, N. (2025). Implementasi Ta'awun dan Ukhuwah Wathaniyah melalui Tradisi Gotong Royong di Desa Pombewe. *Iqra: Jurnal Ilmu Kependidikan Dan Keislaman*, *20*(1), 14-25.
[57]. Firmansyah, E., Tobroni, T., & Khozin, K. (2024). Anthropological Approach as a Strategy to Increase Interest in Learning Islamic Education. *JIE (Journal of Islamic Education)*, *9*(1), 114-125.
[58]. Firmansyah, E., Tobroni, T., & Romelah, R. (2023). Anthropology of Islamic Education as A Socio-Cultural-Religious Modernization Strategy in Alam Al-Kudus Islamic Boarding School. *Edukasi Islami: Jurnal Pendidikan Islam*, *12*(03).
[59]. Firmansyah, E., Tobroni, T., & Rusady, A. T. (2023). Internalisasi Ajaran Islam Dalam Aktivitas Budaya Etnik Kaili Prespektif Antropologi Pendidikan Islam. *Research and Development Journal of Education*, *9*(1), 285-299.
[60]. Firmansyah, E., Tobroni, T., Lasawali, A. A., & Marhum, A. M. A. (2022). MERANGKAI PERKEMBANGAN LEMBAGA PENDIDIKAN PESANTREN DAN USAHANYA DALAM MELAHIRKAN TOKOH-TOKOH TERBAIK BANGSA. *Research and Development Journal of Education*, *8*(2), 702-706.
[61]. Firmansyah, E., Ummah, M., & Tsaqiif, N. (2025). REPRESENTASI IDENTITAS BUDAYA LOKAL DALAM DESAIN KEMASAN PRODUK UMKM. *Chester: Art and Design Journal*, *1*(1), 1-13.
[62]. Giosi, A., & Caiffa, M. (2021). Political connections, media impact and state-owned enterprises: An empirical analysis on corporate financial performance. *Journal of Public*

Budgeting, Accounting & Financial Management, 33(3), 261–288. https://doi.org/10.1108/JPBAFM-12-2019-0188

[63]. Habibi, M. T. I., Arectya, E. A. M., Al Hallaj, K. S. A., & Firmansyah, E. (2026). Generation Z's Experience of Shifting Digital Ethics on Social Media. *Journal of Social Sciences and Humanities*, *1*(01).

[64]. Haiba, A. T., Muhandis, U. K., Al Hallaj, K. S. A., Arectya, E. A. M., & Firmansyah, E. (2026). Digital Political Communication Ecology and the Dynamics of Public Opinion in Indonesia. *Journal of Social Sciences and Humanities*, *1*(01).

[65]. Haq, M. N., & Firmansyah, E. (2026). DESAIN PEMBELAJARAN BERBASIS YOUTUBE KIDS PADA MATERI DOA SEHARI-HARI DI TK SURYA GEMILANG. *KAJIAN PENDIDIKAN ALAM DAN SOSIAL (KAPAS)*, *1*(01), 24-33.

[66]. Haq, M. N., Firmansyah, E., & Alwan, M. (2026). DERADIKALISASI MODERASI BERAGAMA MELALUI PENDIDIKAN ISLAM DI ERA DIGITAL: SISTEMATIS LITERATUR REVIEW. *KAJIAN PENDIDIKAN ALAM DAN SOSIAL (KAPAS)*, *1*(01), 34-41.

[67]. Hendra, H., Vhalery, R., Haq, M. N., Firmansyah, E. F., & Setiyawan, M. I. (2026). Integrative Model of Moral Education in the Perspective of Ibn Miskawaih, Al-Ghazali, and Ibn Khaldun and Its Relevance to Student Character Education:-. *The Nexus-Education and Society Research Journal*, *1*(1).

[68]. Huda, M. T., Al Hallaj, K. S. A., Batubara, D. P., Arectya, E. A. M., & Firmansyah, E. (2026). State Responsibility in Protecting Indonesian Citizens as Migrant Workers Abroad. *H-Veritas: Law and Society Research Journal*, *1*(01).

[69]. Huda, M. T., Al Hallaj, K. S. A., Firmansyah, E., Batubara, D. P., & Setiawati, S. Y. (2026). Progressive Islam and the Future of Nationhood: Tracing the Consistency of Muhammadiyah's Political Thought. *Journal of Social Sciences and Humanities*, *1*(01).

[70]. Insani, A. P., Meilani, A., & Iman, N. (2026). Political dynasties undermine democratic governance and constitutional integrity in Indonesia. *Academia Open*, 11, Article 13009. https://doi.org/10.21070/acopen.11.2026.13009

[71]. Jamil, A. I. B., & Firmansyah, E. (2025). Embracing diversity: Navigating religious identity in multicultural societies. *Online Journal of Research in Islamic Studies*, *12*(1), 37-60.

[72]. Jati, A. P., Al Hallaj, K. S. A., Firmansyah, E., Arectya, E. A. M., & Nusantara, H. D. (2026). Noble Character Formation Through Transformative Spirituality Habituation Among Cadres of Ikatan Mahasiswa Muhammadiyah (IMM) Universitas Islam Negeri Sunan Ampel Surabaya (UINSA). *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[73]. Khozin, K., & Firmansyah, E. (2024). Development of a holistic spiritual education model in higher college: A multidisciplinary perspective. *International Journal of Health, Economics, and Social Sciences (IJHESS)*, *6*(3), 591-594.

[74]. Kurniawan, A. N. A. A., Al Hallaj, K. S. A., Firmansyah, E., Batubara, D. P., & Malihah, G. R. (2026). Extradition of Cross-Border Cybercrime Perpetrators: A Comparative Study of Indonesia and Singapore. *H-Veritas: Law and Society Research Journal*, *1*(01).

[75]. Lasawali, A. A., Al Hallaj, K. S. A., & Firmansyah, E. (2026). Cultural Transformation of Traditional to Modern Pesantren: A Study of Islamic Pedagogical Adaptation in Facing Digital Cultural Disruption. *International Journal of Education and Cultural Transformation*, *1*(02).

[76]. Lee, S.-T., Jung, S.-M., & Utami, N. P. (2026). Related party transactions, political connection, and firm performance: Evidence from Indonesia. *SAGE Open*, 16(1). https://doi.org/10.1177/21582440251386608

[77]. Lewis, B. D., & Dong, S. (2025). The transition to direct mayoral elections in clientelistic environments: Causal public spending and service delivery effects. *Journal of Development Economics*, 172, Article 103380. https://doi.org/10.1016/j.jdeveco.2024.103380

[78]. Liu, L., Liu, Q., Tian, G., & Wang, P. (2018). Government connections and the persistence of profitability: Evidence from Chinese listed firms. *Emerging Markets Review*, 36, 110–129. https://doi.org/10.1016/j.ememar.2018.04.002

[79]. Maaloul, A., Chakroun, R., & Yahyaoui, S. (2018). The effect of political connections on companies' performance and value: Evidence from Tunisian companies after the revolution. *Journal of Accounting in Emerging Economies*, 8(2), 185–204. https://doi.org/10.1108/JAEE-12-2016-0105

[80]. Malihah, G. R., Sajidan, M. F., Al Hallaj, K. S. A., Arectya, E. A. M., & Firmansyah, E. (2026). The Internationalization of the Muhammadiyah Movement: Strategies, Networks, and Its Impacts. *Journal of Social Sciences and Humanities*, *1*(01).

[81]. Marhum, A. M. A., & Firmansyah, E. (2026). Transformational Leadership in Education: The Role of Organizational Culture in Improving School Quality. *International Journal of Education and Cultural Transformation*, *1*(02).

[82]. Masdul, M. R., Al Hallaj, K. S. A., & Firmansyah, E. (2026). School Culture Transformation toward a Digital Literacy Culture: A Case Study on Building Students' Self-Directed Learning Culture. *International Journal of Education and Cultural Transformation*, *1*(02).

[83]. Masdul, M. R., Firmansyah, E., Kuliawati, K., & Wekke, I. S. (2024). Islamic Religious Education and Its Transformation through The Implementation of E-Learning and Interactive Technology. *Available at SSRN 4737464*.

[84]. Muhandis, U. K., Arectya, E. A. M., Haiba, A. T., Firmansyah, E., & Al Hallaj, K. S. A. (2026). Objectivity and the Ethics of Freedom of Expression in the Perspective of Democracy in Indonesia. *Journal of Social Sciences and Humanities*, *1*(01).

[85]. Nasution, M. F. R., & Firmansyah, E. (2026). Kemampuan Literasi Digital Siswa Madrasah Tsanawiyah Madinatussalam pada Materi Bahasa Indonesia. *Jurnal Pendidikan dan Pembelajaran Indonesia (JPPI)*, *6*(1), 206-216.

[86]. Nurafiah, N., Lestariningsih, O. S., Balan, O. F., & Firmansyah, E. (2026). PERSEPSI GURU TERHADAP IMPLEMENTASI DEEP LEARNING DALAM PEMBELAJARAN BAHASA INDONESIA DI MTS DIPONEGORO KOTA BLITAR. *Research And Development Journal Of Education (RDJE)*, *12*(01), 123-133.

[87]. Nurhakim, M., Tobroni, T., Hasan, I., & Firmansyah, E. (2023). TRANSFORMASI PEMIKIRAN JAMAAH SALAFI DALAM MERESPON TUNTUTAN PEMBAHARUAN KURIKULUM PENDIDIKAN AGAMA ISLAM: Paham. keagamaan, transformasi. pemikiran, pimpinan pesantren. Salafi. *TAJDID: Jurnal Pemikiran Keislaman Dan Kemanusiaan*, *7*(2), 195-205.

[88]. Nurhidayanti, F., Listari, S., & Efrianti, D. (2023). Pengaruh good corporate governance terhadap kinerja keuangan dan nilai perusahaan: Studi kasus pada perusahaan Badan Usaha Milik Negara (BUMN) periode 2018 s.d 2020. *Jurnal Ilmiah Akuntansi Kesatuan*, 11(1), 199–210. https://doi.org/10.37641/jiakes.v11i1.1769

[89]. Nusantara, H. D., Firmansyah, E., Wijoyo, M. B., Al Hallaj, K. S. A., & Al Hafidz, N. F. I. (2026). ISLAM-BASED MODERN EDUCATION: THE PARADIGM OF MUHAMMADIYAH EDUCATIONAL CHARITY ENDEAVORS. *Journal of Social Sciences and Humanities*, *1*(01).

[90]. Nusantara, H. D., Setiyawan, M. I., Firmansyah, E., Al Hallaj, K. S. A., & Wijoyo, M. B. (2026). Analysis of Potential and Legal Risks of Sharia Paylater in the Perspective of Contemporary Fiqh Muamalah. *H-Econexus: Economics, Business and Banking Research Journal*, *1*(01).

[91]. Nusantara, H. D., Wijoyo, M. B., Al Hallaj, K. S. A., Firmansyah, E., & Jati, A. P. (2026). The Impact of Artificial Intelligence (AI) Utilization as a Learning Assistant on Student Learning Independence at Universitas Islam Negeri Sunan Ampel Surabaya. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[92]. Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., & Moher, D. (2021). The PRISMA 2020 statement: An updated guideline for reporting systematic reviews. *BMJ*, 372, Article n71. https://doi.org/10.1136/bmj.n71

[93]. Payuhi, F., Al Hallaj, K. S. A., & Firmansyah, E. (2026). Transformation of Learning Culture in Indigenous Communities through Sustainable Inclusive Education Programs. *International Journal of Education and Cultural Transformation*, *1*(02).

[94]. Purmasari, I., Rahma, U., & Firmansyah, E. (2025). Pengaruh motivasi belajar terhadap emosional dan prestasi akademik siswa SMP Negeri 1 Uluiwoi. *Pendas: Jurnal Ilmiah Pendidikan Dasar*, *10*(04), 368-377.

[95]. Raditya, B., Arectya, E. A. M., Al Hallaj, K. S. A., Firmansyah, E., & Muhandis, U. K. (2026). DEEPFAKE IN THE PERSPECTIVE OF HYBRID THREATS TO INDONESIA'S NATIONAL RESILIENCE. *H-Veritas: Law and Society Research Journal*, *1*(01).

[96]. Raditya, B., Arectya, E. A. M., Firmansyah, E., Al Hallaj, K. S. A., & Muhandis, U. K. (2026). Government Political Communication Resilience in Facing Digital Information Disruption in Indonesia. *Journal of Social Sciences and Humanities*, *1*(01).
[97]. Rajindra, R., & Firmansyah, E. (2026). Knowledge Management Perguruan Tinggi.
[98]. Ramadhan, D. U. S., Al Hallaj, K. S. A., Firmansyah, E., Ramadhan, S., & Arectya, E. A. M. (2026). Reconstructing the Reasoning of Guardianship Jurisprudence: A Bayānī, Burhānī, and'Irfānī Epistemological Analysis of the Position of the Marriage Guardian. *Journal of Law and Governance*, *1*(02).
[99]. Ramadhan, S., Al Hallaj, K. S. A., Firmansyah, E., Ramadhan, M. D. U. S., & Arectya, E. A. M. (2026). The Interaction of Customary Law (Adat), Islamic Law, and National Law in a Pluralistic Society. *Journal of Law and Governance*, *1*(02).
[100]. Ramadhani, A. F., Suhendro, S., & Siddi, P. (2022). Pengaruh good corporate governance terhadap kinerja keuangan perusahaan Badan Usaha Milik Negara (BUMN). *Forum Ekonomi*, 24(1), 204–212. https://doi.org/10.30872/jfor.v24i1.10735
[101]. Rismawati, S., Lasawali, A. A., Firmansyah, E., & Anirah, A. (2025). PROBLEMATIKA PENERAPAN KURIKULUM MERDEKA DI SMP ISLAM TERPADU BINA INSAN PALU. *Research and Development Journal of Education*, *11*(2), 760-770.
[102]. Romelah, R., & Firmansyah, E. (2026). EKOP Model of Islamic Cultural History (SKI) Learning for Islamic Religious Education Teacher Candidates. *Tafkir: Interdisciplinary Journal of Islamic Education*, *7*(1), 219-233.
[103]. Safira, P. R., Al Hallaj, K. S. A., Firmansyah, E., & Putra, A. S. E. (2026). Environmental Ethics Based on Akhlaq Tasawwuf: The Perspective of Majelis Tarjih dan Tajdid Muhammadiyah. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).
[104]. Safira, P. R., Al Hallaj, K. S. A., Firmansyah, E., Setiawati, S. Y., & Arectya, E. A. M. (2026). Adaptation of Artificial Intelligence in Learning and Teacher Professional Well-Being in the Era of Educational Transformation. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).
[105]. Sahrul, M. R. A., Ramadhan, D. U. S., Firmansyah, E., Ramadhan, S., & Al Hallaj, K. S. A. (2026). Risywah as a Moral Crime: A Study of Hadith on Bribery and Its Implications for Public Governance. *Journal of Law and Governance*, *1*(02).
[106]. Setiawati, S. Y., Al Hallaj, K. S. A., Arectya, E. A. M., Firmansyah, E., & Albirra, A. M. (2026). Constitutionality of E-Voting Implementation in Indonesia's Electoral System: Opportunities and Juridical Challenges. *Journal of Law and Governance*, *1*(02).
[107]. Setiawati, S. Y., Al Hallaj, K. S. A., Firmansyah, E., Safira, P. R., & Junaidi, M. (2026). The Influence of Parenting Styles on Reading Interest of Elementary School Students. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[108]. Setiawati, S. Y., Al Hallaj, K. S. A., Nusantara, H. D., Al Hafidz, N. F. I., & Malihah, G. R. (2026). Islam in England: Revitalizing the Positive Image of the British Muslim Community. *Journal of Social Sciences and Humanities*, *1*(01).

[109]. Setiyawan, I., Firmansyah, E., Haq, M. N., & Vhalery, R. (2026). Implementation and Application of Public Relations Management at SMA Negeri 1 Batu:-. *The Nexus-Education and Society Research Journal*, *1*(1).

[110]. Setiyawan, M. I., Al Hallaj, K. S. A., Firmansyah, E., Arectya, E. A. M., & Nusantara, H. D. (2026). Management Policy of Zakat, Infaq, and Sedekah (ZIS) as an Instrument for Extreme Poverty Alleviation: A Maqashid Shariah Perspective. *H-Econexus: Economics, Business and Banking Research Journal*, *1*(01).

[111]. Setiyawan, M. I., Vhalery, R., & Haq, M. N. (2026). An Integrative Model of Moral Education: Ibn Miskawaih, Al-Ghazali, and Ibn Khaldun and Their Relevance to Student Character Education:-. *The Nexus-Education and Society Research Journal*, *1*(1).

[112]. Setiyawan, R., Hamsiah, W., Wahyuni, H. I., Ramadhan, S., & Firmansyah, E. (2026). Local Kyai's Religious Elite Transformation and Governance Paradox: A Comparative Study of Indonesia and Iran. *International Journal of Law and Society*, *5*(2), 290-306.

[113]. Setyaningrum, D., & Martani, D. (2018). Determinants of local government performance in Indonesia. Proceeding of the 6th International Accounting Conference, 7–12. https://doi.org/10.2991/iac-17.2018.2

[114]. Setyaningrum, D., & Saragih, H. A. (2019). Political dynasties and the moderating role of good public governance. *Signifikan: Jurnal Ilmu Ekonomi*, 8(2), 135–144. https://doi.org/10.15408/sjie.v8i2.11636

[115]. Suryadinata, A. M. I., Pratama, M. W., & Firmansyah, E. (2025). MODEL PEMBELAJARAN PAI INTERDISIPLINER BERBASIS PEACE EDUCATION DAN DERADIKALISASI DI PONDOK PESANTREN MODERN AL-ISTIQAMAH NGATABARU. *Research and Development Journal of Education*, *11*(2), 780-785.

[116]. Syah, E. F., Khozin, K., & Haris, A. (2023). Merenda The History of Sheik Sya'ban in The Framework of Banggai Ethnic Islamic Educational Anthropology 8th Century Ad. *Edukasi Islami: Jurnal Pendidikan Islam*, *12*(03).

[117]. Syamsuddin, S. D., & Firmansyah, E. (2025). Developing Khuluqin'Adzim Through Tarbiyah Yaumiyah Program. *Al-Hayat: Journal of Islamic Education*, *9*(4), 766-781.

[118]. Tobroni, T., & Firmansyah, E. (2022). Tipologi manajemen tradisional dan modern dalam perkembangan pendidikan pesantren. *Research and Development Journal of Education*, *8*(1), 333-338.

[119]. Tobroni, T., Firmansyah, E., Masdul, M. R., & Anwar, S. (2024). Strengthening Islamic Education Values through Kaili Da'a Local Ethnic Cultural Symbol. *Al-Hayat: Journal of Islamic Education*, *8*(1), 113-122.

[120]. Tobroni, T., Firmansyah, E., Rajindra, R., & Fadli, N. (2023). Spirituality as a paradigm of peace education. *Multicultural Islamic Education Review*, 23-32.

[121]. Vhalery, R., Haq, M. N., Setiyawan, M. I., & Firmansyah, E. (2026). Implementation of Islamic Religious Education Based on Religious Moderation Through Digital Literacy in Preventing Radicalism Among Students in Indonesia: Study in Indonesia. *The Nexus-Education and Society Research Journal*, *1*(1).

[122]. Wati, L. N., Primiana, H. I., Pirzada, K., & Sudarsono, R. (2019). Political connection, block holder ownership, and performance. *Entrepreneurship and Sustainability Issues*, 7(1), 52–68. https://doi.org/10.9770/jesi.2019.7.1(5)

[123]. Widyatama, W., & Firmansyah, E. (2026). PENGARUH PENGGUNAAN MEDIA PODCAST TERHADAP KEMAMPUAN MENYIMAK SISWA KELAS X SMK NEGERI 1 POGALAN. *Pendas: Jurnal Ilmiah Pendidikan Dasar*, *11*(01), 92-102.

[124]. Wijoyo, M. B., Al Hallaj, K. S. A., Firmansyah, E., Setiyawan, M. I., & Huda, M. T. (2026). Analysis of the Concept of Khidmat and Community Welfare in Abu Ubaid's Economic Thought: Its Relevance to Modern Fiscal Policy. *Journal of Economics, Business and Banking*, *1*(01).

[125]. Wijoyo, M. B., Firmansyah, E., Al Hallaj, K. S. A., Zakariah, I., & Junaidi, M. (2026). The Impact of Academic Stress Levels and Grit (Perseverance) on Burnout Behavior Among Final Year Students Writing Their Theses at Universitas Islam Negeri Sunan Ampel Surabaya. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[126]. Yazar, F., Farhan, F. A., Faqih, A., & Firmansyah, E. (2026). THE ROLE OF SOCIAL MEDIA IN SHAPING GENDER IDENTITY AMONG GENERATION Z. *H-Luminia: Education, Psychology and Social Behavior Research Journal*, *1*(01).

[127]. Yazid, S., & Firmansyah, E. (2022). Analisis problematika dan solusi atas motivasi belajar peserta didik dalam pendidikan Islam. *Research and Development Journal of Education*, *8*(1), 339-344.