Actualization of Al-Ma'un Theology in Muhammadiyah Governance in Lamongan Regency: A Study of Civil Society in Enhancing Community Welfare

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Abstract

This study aims to critically examine the actualization of Al-Ma'un theology in the organizational governance of Muhammadiyah in Lamongan Regency, particularly in its role as a civil society actor in promoting community welfare. Employing a qualitative approach within an interpretive paradigm, the research focuses on how the core values of Al-Ma'un—such as compassion for the poor, orphans, and marginalized groups—are internalized and implemented through Muhammadiyah's local-level institutional policies, programs, and practices. Data were collected through in-depth interviews, participatory observation, and document analysis of Muhammadiyah's philanthropic ventures in education, health, social services, and economic empowerment. The findings reveal that Muhammadiyah in Lamongan has successfully grounded Al-Ma'un theology in its governance system, characterized by accountability, transparency, participation, and a strong orientation toward community empowerment. Al-Ma'un theology functions not only as a spiritual foundation but also as a praxis-oriented paradigm that drives social transformation and inclusive development rooted in Islamic values. The study affirms that modernist Islamic movements like Muhammadiyah can serve as effective agents of social change by integrating theological principles into institutional frameworks and public service delivery. Moreover, the research proposes a governance model based on Al-Ma'un theology that can be replicated to enhance the role of civil society in achieving the Sustainable Development Goals (SDGs). This study contributes conceptually to the discourse on public administration grounded in Islamic ethics and values.

Keywords: *Al-Ma'un Theology, Muhammadiyah, Organizational Governance, Civil Society, Social Empowerment, Social Justice, Inclusive Development, Islamic Values.*

Introduction

In recent decades, the discourse surrounding the role of civil society in social development and the enhancement of community welfare has emerged as a central theme in the fields of social sciences and public administration. Civil society is no longer perceived merely as a counterbalance to state power but increasingly recognized as a strategic actor in the provision of social services, education, healthcare, and community-based economic empowerment. In the Indonesian context, religious organizations such as *Muhammadiyah* play a pivotal role as agents of social transformation, deeply rooted within local communities. Muhammadiyah's identity as a modernist Islamic movement, oriented toward philanthropic engagement and public service delivery, positions it as an exemplary model of an active and transformative civil society actor.

The theology of Al-Ma'un, as articulated *by K.H. Ahmad Dahlan*, serves as the spiritual and

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ideological foundation of the Muhammadiyah movement. *The Qur'anic chapter* Al-Ma'un conveys not only messages of religious ritual but also emphasizes moral obligations toward the poor, orphans, and socially marginalized groups. This theological understanding has been operationalized through Muhammadiyah's extensive philanthropic initiatives, particularly in the sectors of health, education, social welfare, and productive economic programs. The actualization of Al-Ma'un theology within Muhammadiyah's organizational governance is the core focus of this study, especially at the local level in *Lamongan Regency*, East Java—a region with distinctive social and cultural dynamics.

Theoretically, this study is grounded in three foundational frameworks: first, the theory of civil society as advanced by *Cohen and Arato (1992),* which conceptualizes civil society as an autonomous social space distinct from the state and market; second, the governance theory by *Kooiman (2003),* which highlights the importance of coordination among public, private, and civil actors in public service delivery; and third, the concept of transformative theology, which bridges religious values with social praxis, as elaborated by Farid *Esack (2005)* within the context of Islamic liberation theology.

This study is driven by concerns over persistent poverty and social inequality across various regions in Indonesia, including *Lamongan*. Despite the implementation of numerous development policies, these initiatives often fail to address the structural roots of socioeconomic problems. In this context, civil society becomes critically important—particularly organizations with religious legitimacy, extensive social networks, and robust institutional capacities such as Muhammadiyah. Muhammadiyah not only functions as a religious proselytizing institution but also as an alternative provider of public services, filling gaps within the national welfare system.

Previous *research by Salim (2008) and Afrianty (2015)* has demonstrated the significant potential of religious organizations like Muhammadiyah and Nahdlatul Ulama in strengthening local community capacities through education, healthcare, and social assistance. However, few studies have specifically examined how theological values are internalized within organizational governance systems and translated into institutional practices. This study seeks to address that gap by exploring the actualization of *Al-Ma'un theology in Muhammadiyah's governance practices in Lamongan.*

The choice of Lamongan as the research site is deliberate. It represents one of Muhammadiyah's strongholds in East Java, with a wide network of philanthropic enterprises and considerable social influence. Furthermore, *Lamongan* faces multifaceted development challenges, including structural poverty, uneven access to basic services, and limited community participation in public policymaking. In this context, Muhammadiyah offers an alternative model of community-based social governance that warrants examination as a case study to understand the intersections of religion, governance, and social empowerment.

This research adopts a qualitative approach within an interpretive paradigm to uncover the meanings and processes behind the actualization of *Al-Ma'un* values within Muhammadiyah's institutional practices. Data collection techniques include in-depth interviews with Muhammadiyah leaders, managers of philanthropic units, and beneficiaries; participatory observation in socio-religious activities; and document analysis of organizational materials. Accordingly, this study is not only descriptive but also reflective and analytical, aiming to link theological ideas with managerial practices in an institutional context.

From a governance perspective, the study employs indicators such as transparency,

accountability, participation, responsiveness, and service effectiveness to assess Muhammadiyah's management quality. On the theological side, it investigates the extent to which *Al-Ma'un* principles are embedded in the organization's vision and mission, work culture, and programmatic orientations. The research aspires to offer a value-based governance model that can enhance the role of civil society in national development.

Theoretically and practically, this research offers meaningful implications. Theoretically, it expands the scope of civil society and governance literature by incorporating a religious dimension often overlooked in Western scholarship. This approach resonates with the concept of "public theology," which positions religion as an active agent in the public sphere rather than a private matter. Practically, the findings of this study may serve as a reference for policymakers, civil society organizations, and educational institutions in designing sustainable and value-driven social development programs.

Ultimately, this research contributes to constructing an alternative governance narrative that moves beyond technocratic and secular models by recognizing the importance of values, morality, and spirituality in the process of social development. In a global context marked by moral crises, social fragmentation, and growing inequality, a transformative theological approach such as *Al-Ma'un* offers a timely and compelling framework for broader application and critical inquiry.

Literature Review

This study's literature review engages with three major thematic domains: *(1) Al-Ma'un theology as a normative framework and model of social praxis; (2) the concept of civil society from the perspective of religious institutions; and (3) value-based Islamic organizational governance.* These three intersecting domains form the analytical lens through which this study explores how Muhammadiyah translates theological values into institutional systems to promote social justice and community welfare.

Al-Ma'un Theology as Transformative Theology

Al-Ma'un theology is a core teaching articulated *by K.H. Ahmad Dahlan* as a critique of ritualistic religiosity that neglects social responsibility. The Qur'anic chapter *Al-Ma'un* denounces those who perform prayer while failing to care for the poor and orphans. This scriptural interpretation provides the foundation for a progressive Islamic thought that bridges worship and social action.

In contemporary literature, *Al-Ma'un* theology is classified as a form of *transformative theology—a religious* approach that prioritizes liberation from structural injustices and socioeconomic disparities. *Esack (2005)* explains that Islamic liberation theology emphasizes a socially-engaged praxis that emerges from religious consciousness in resisting oppression and poverty. In the Muhammadiyah context, this theological understanding is embodied through institutionalized programs in education, healthcare, economic empowerment, and humanitarian response—each rooted in Al-Ma'un values.

Scholars such as Abdurrahman (2006) and Syamsuddin (2012) argue that Al-Ma'un theology provides a strong ideological foundation for Muhammadiyah's institutional vision and mission, which transcend mere religious functions and embrace sociopolitical transformation. This theology supports structural social change by being embedded within professionally managed modern institutional frameworks.

Civil Society and Muhammadiyah's Role

Within the context of social development, civil society is understood as a non-state actor with a strategic role in advancing justice, democratization, and community empowerment. *Cohen and Arato (1992)* define civil society as a social space situated between the state and the market, serving as a platform for solidarity, participatory engagement, and the cultivation of public ethics.

In Indonesia, religious organizations such as Muhammadiyah occupy a unique position within civil society. They not only articulate the aspirations of the Muslim community but also provide direct social services. Muhammadiyah exemplifies a mature and structured civil society organization with strong moral legitimacy and a broad grassroots base. *As Salim (2008) notes, Muhammadiyah* plays an active role in promoting state accountability, expanding access to essential services, and enhancing social literacy.

Other scholars emphasize Muhammadiyah's strength in integrating religious values with modern institutional practices. In this regard, Muhammadiyah embodies Islam as a *civilizational system (din al-hadharah)* rather than merely a personal system of worship. As a civil society actor, Muhammadiyah contributes meaningfully to the Sustainable Development Goals (SDGs), particularly in the areas of education and healthcare, through faith-informed yet professionally managed interventions.

Value-Based Islamic Organizational Governance

Governance, in general, refers to the mechanisms, processes, and institutions through which organizations are directed and managed effectively and responsibly. In the context of faith-based organizations such as Muhammadiyah, governance encompasses not only administrative aspects but is also deeply infused with ethical and spiritual values—what can be referred to as *value-laden governance. Kooiman (2003)* suggests that good governance requires principles such as participation, transparency, responsiveness, effectiveness, and accountability.

This study emphasizes the importance of Islamic values as a source of ethical orientation in organizational governance. Muhammadiyah has developed a governance system rooted in *Shariah-based principles* and Islamic teachings on justice (*'adl*), trust (*amanah*), and social responsibility. The concept of *amanah* serves as a moral foundation for resource management and public service, while *musyawarah* (deliberation) informs participatory decision-making processes within the organization.

As a modern religious organization, Muhammadiyah has demonstrated adaptive capabilities in managing complex organizational structures through professional managerial approaches. Its philanthropic institutions (*Amal Usaha Muhammadiyah*, or AUM) are institutionally managed with high standards of quality assurance and accountability. This reflects the compatibility of religious organizations with the principles *of good governance*, without compromising their foundational values and spiritual identity.

Research Gap and Positioning of the Study

Several previous studies have examined Muhammadiyah's contributions in the socio-religious domain. However, most of these works have focused either on historical narratives or the impact of its programs, with limited attention to how theological values—particularly those of Al-Ma'un—are systematically internalized within its governance structures. This study seeks to fill that gap by offering a theoretical perspective that integrates theology, civil society, and Islamic

value-based governance.

Furthermore, the study's *multidisciplinary approach* facilitates the integration of social science perspectives with religious values—two domains that are often treated separately in academic discourse. This research also enriches the literature on *faith-based community governance,* highlighting the relevance of religious approaches in addressing contemporary development challenges.

Research Methodology

This study employs a *qualitative approach* within an *interpretive paradigm* to explore the meaning and processes of *Al-Ma'un* theology actualization in the organizational governance of Muhammadiyah as a civil society entity in *Lamongan Regency.* This approach is deemed appropriate given the nature of the phenomenon under investigation, which involves complex social processes, religious values, and institutional practices—dimensions that cannot be adequately captured through quantitative methods.

The interpretive paradigm in this study is grounded in the understanding that social reality is *constructive, contextual*, and *subjectively interpreted* by social actors *(Creswell, 2013)*. Consequently, the research emphasizes the interpretive processes undertaken by Muhammadiyah actors as they integrate *Al-Ma'un theological* values into policies and governance practices.

Type and Nature of the Study

This research adopts a *case study design*, which enables an in-depth exploration of the contextual dynamics surrounding the actualization of Al-Ma'un values within Muhammadiyah at the local level. The case study method is suitable for gaining a comprehensive understanding of the social realities under scrutiny (Yin, 2014). The study is *descriptive-analytical*, focusing on empirical data collection and interpretative analysis of institutional practices within Muhammadiyah.

Research Site and Participants

The research site was selected *purposively in Lamongan Regency, East Java,* one of Muhammadiyah's strongholds in Indonesia, characterized by an extensive network of philanthropic institutions operating in education, healthcare, social services, and economic sectors. Research participants included regional Muhammadiyah board members (*Pimpinan Daerah Muhammadiyah*), managers of Muhammadiyah philanthropic enterprises (*Amal Usaha Muhammadiyah*), Muhammadiyah cadres, and program beneficiaries. Participants were selected using *purposive sampling,* based on their direct involvement in organizational governance and familiarity with Al-Ma'un theological values.

Data Collection Techniques

Data were collected using three primary techniques: *in-depth interviews, participant observation, and document analysis.*

In-depth Interviews

Interviews were conducted with 15 key informants who possessed deep knowledge and firsthand experience in organizational management and program implementation. The interviews were open-ended and exploratory, allowing informants to elaborate on their perceptions, values, and practices related to Al-Ma'un theology and Muhammadiyah governance.

Participant Observation

Participant observation was conducted during various organizational activities, including internal meetings, program implementation, educational and religious events, to observe how theological values were translated into practice. The observations were non-structured yet systematic, focusing on the dynamics of interaction, symbolism, and organizational behavior.

Document Analysis

Document analysis involved reviewing official organizational materials such as the statutes (*AD/ART*), vision and mission statements, program reports, ideological materials, and financial documents. These provided formal insights into Muhammadiyah's governance structure and value orientation.

Data Analysis Technique

Data were analyzed using *thematic analysis*, following the procedures of data reduction, data display, and conclusion drawing, as outlined by Miles and Huberman (1994). Interview transcripts and observation notes were openly coded to identify key themes, such as Al-Ma'un values, governance principles, and institutional practices. These themes were then categorized based on conceptual similarities and analyzed to explore the interrelations that define value actualization within the organization.

Data validity was ensured through *triangulation* of sources, methods, and timing. Source triangulation was carried out by comparing information from different informant groups; methodological triangulation combined interviews, observations, and document analysis; and time triangulation involved collecting data at different moments to ensure consistency and reliability.

Theoretical Framework

The analysis of value actualization processes is informed by three key theoretical frameworks:

• *Civil society theory* by Cohen and Arato (1992), which conceptualizes civil society as an autonomous social sphere endowed with moral and cultural authority to foster democratic and just societies.

• *Governance theory* by Kooiman (2003), which provides a lens to examine how Muhammadiyah applies governance principles such as transparency, accountability, participation, and effectiveness in its social programs.

• *Transformative theology*, particularly the Islamic liberation theology articulated by Esack (2005), which positions religion as an active force in social transformation. Al-Ma'un theology is understood not only as a normative doctrine but also as an ethical foundation guiding institutional practice toward social justice and community empowerment.

This study also draws upon the thought of *K.H. Ahmad Dahlan*, who interpreted Surah Al-Ma'un as a call to integrate ritual worship with social responsibility—offering a theological basis for Muhammadiyah's engagement in public service.

Research Ethics

This study was conducted in accordance with *research ethics principles*, including informed consent, confidentiality, and integrity in data reporting. All participants were informed of the

research objectives and given the freedom to withdraw at any point. Data were securely stored and used solely for academic purposes.

Research Findings

This study reveals that the actualization of *Al-Ma'un theology* within the organizational governance of *Muhammadiyah in Lamongan Regency* is manifested through the *internalization of religious values into institutional practices,* particularly in the administration of philanthropic endeavors in education, healthcare, social services, and economic empowerment. The core values of Al-Ma'un theology—namely compassion for the poor, orphans, and marginalized groups—are systematically translated into the vision, mission, and operational structure of Muhammadiyah at the local level.

First, in the *education sector*, Muhammadiyah's institutions not only provide access to formal education but also integrate character building and spiritual values rooted in Al-Ma'un theology. Muhammadiyah schools emphasize the importance of worship that is accompanied by social concern, aligning with the Qur'anic critique of ritualistic religiosity disconnected from social realities. This approach reflects the application of *transformative theology*, as proposed by Farid Esack (2005), wherein religious rituals are contextualized to address the lived needs of the community.

Second, in the *health sector*, Muhammadiyah's hospitals and clinics deliver inclusive healthcare services, especially for economically disadvantaged groups. The value of *rahmatan lil 'alamin* (mercy to all creation) is operationalized through low-cost medical care, cross-subsidy schemes, and free ambulance services. These strategies represent the integration of spiritual values into service management systems and exemplify *value-driven governance*, in line with Kooiman's (2003) governance theory that emphasizes ethics, participation, and responsiveness.

Third, in the areas of *social services and economic empowerment*, Muhammadiyah Lamongan runs various community-based programs, including skills training, microenterprise assistance, and welfare services for orphans and the elderly. These initiatives reflect concrete efforts to promote *social justice* and alleviate poverty—core messages embedded in Al-Ma'un theology. Moreover, they reaffirm Muhammadiyah's role as a proactive *civil society* actor with the institutional capacity to fill gaps in public service provision, as theorized by Cohen and Arato (1992).

The successful actualization of Al-Ma'un values is supported by three key factors:

1. *Visionary and ideologically grounded leadership,*

2. *A professional and service-oriented institutional system*, and

3. *Active participation* from both Muhammadiyah members and the wider community.

However, the research also identifies several challenges in implementation. These include limitations in human resource capacity at the technical level, resistance from certain leadership figures to value-based innovation, and difficulties in ensuring the continuity of ideological development across generations.

Overall, the findings indicate that Muhammadiyah's governance in Lamongan demonstrates the *functional and sustainable integration of theological principles into institutional systems*. Al-Ma'un values are not merely normative symbols, but serve as a *foundation for collective action* in creating equitable, participatory, and transformative social services. Therefore, the

Muhammadiyah governance model based on Al-Ma'un theology offers a valuable conceptual reference for developing Islamic civil society institutions that are responsive to contemporary social challenges.

Discussion

The findings of this study indicate that Muhammadiyah in Lamongan Regency has successfully actualized *Al-Ma'un theology* into an organizational governance model that is *transformative, participatory,* and *responsive* to community needs. These results reinforce the notion that theology functions not only as a normative doctrine but also as a *praxis-oriented force* capable of shaping new, more just, and civil forms of social structure.

First, Muhammadiyah's institutional practice of embedding Al-Ma'un values into its governance framework demonstrates both *institutional maturity* and *ideological consciousness*. The Qur'anic Surah Al-Ma'un, which emphasizes the moral imperative of caring for orphans, the poor, and the marginalized, has become a *spiritual foundation* for value-based public service delivery. Within this context, Muhammadiyah has effectively operationalized the concept of *transformative theology,* as articulated by Farid Esack (2005)—a religious approach aligned with the interests of the oppressed and aimed at *structural social transformation.*

Second, Muhammadiyah's governance model aligns closely with *Kooiman's (2003) theory of governance,* particularly in its application of core principles such as *transparency, accountability, effectiveness,* and *participation.* These principles are evident in the professional management of Muhammadiyah's philanthropic institutions (*Amal Usaha Muhammadiyah*, or AUM), which include financial oversight mechanisms, program reporting systems, and competency-based role allocations. As such, Muhammadiyah exemplifies a *value-based governance* model that combines systemic rigor with ethical orientation.

Third, Muhammadiyah in Lamongan affirms its position as a *robust civil society actor.* Drawing on Cohen and Arato's (1992) conceptualization, civil society constitutes a non-state public space that mediates between citizens and the state in advocating for social rights. Muhammadiyah plays a dual role as a provider of essential services in education, health, and welfare, and as a *counterbalance to state policies* that may fall short in reaching vulnerable populations. Its presence strengthens *social democracy* and broadens access to fundamental public goods, especially among marginalized groups.

The findings also highlight that the *integration of religious values with institutional management* is a defining strength of Muhammadiyah's organizational identity. This demonstrates that faith-based organizations are not inherently conservative; rather, they can become *progressive social forces* when managed with a value-oriented and community-centered vision. As reflected throughout this study, Muhammadiyah's success is not solely measured by the continuity of its programs, but by its ability to *transform Islamic values into empowering services* that contribute to the broader project of social justice and community development.

Conclusion

This study concludes that *Al-Ma'un theology* constitutes a highly significant *ideological foundation* that shapes the character and direction of Muhammadiyah's social movement in Lamongan Regency. Rather than remaining within a normative-theological domain, this theology is *concretely actualized* within Muhammadiyah's organizational governance system, particularly in the management of philanthropic endeavors in education, healthcare, social

services, and economic empowerment.

First, the actualization of Al-Ma'un theology is evident in Muhammadiyah's institutional practices, which prioritize *empathy, social justice, inclusive service provision,* and *the empowerment of marginalized communities.* Through a systematic and professional institutional approach, Islamic spiritual values are translated into a management system grounded in *accountability, transparency, and service orientation.* This supports the argument that faith-based organizations like Muhammadiyah are capable of implementing *modern governance principles* infused with theological values.

Second, Muhammadiyah effectively performs its strategic role as a *strong and independent civil society actor.* The organization not only complements the state in delivering public services but also serves as a *moral and social force* that advocates for equitable development. In line with *Cohen and Arato's (1992) theory of civil society*, Muhammadiyah demonstrates its autonomy within the public sphere while fostering constructive relationships with both the state and society.

Third, the findings illustrate that the integration of theological values with institutional management principles not only enhances organizational effectiveness but also elevates Muhammadiyah's *moral and social legitimacy* within the broader community. The governance model applied by Muhammadiyah in Lamongan can be classified as a form of *value-based governance,* which is contextually relevant and replicable in other Muslim-majority societies.

Fourth, the success of Al-Ma'un theology actualization is supported by three core pillars:

1. *Value- and service-oriented leadership,*

2. *A professional and adaptive institutional system,* and

3. *Active and inclusive community participation.*

However, this study also identifies several challenges, particularly in the areas of *ideological regeneration* and maintaining *value-based praxis* amidst evolving institutional dynamics.

Conceptually, this study contributes to the development of the discourse on *transformative theology, Islamic value-based governance*, and the role of civil society in social development. The findings open new pathways for designing *theologically grounded governance models* that not only reinforce the foundations of public ethics but also offer relevant responses to the challenges of *social inequality* in contemporary Muslim societies.

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