

THE ENVIRONMENT, SOCIAL, AND GOVERNANCE AWARD FOR PESANTREN: HOW IS IT POSSIBLE?

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Abstract:

Purpose: The purpose of this study is to obtain the possibility of designing an award matrix for pesantren by exploring and analysing the potential application of Environment, Social, and Governance (ESG) aspects. This study aims to identify key indicators relevant to ESG in the context of Pesantren and to assess how environmental sustainability, social responsibility, and good governance implemented.

Design/methodology/approach: This study uses a qualitative approach that combines a comprehensive literature review with simulation-based analysis which supports in obtaining the results of the ESG award design for pesantren. Conduct Systematic search using parameters “environment”, “social”, “governance”, “pesantren”, “Indonesia” to get some important aspects in compiling the matrix indicator. Google Scholar and Scopus report 2006-2024 years of publication. Screening and selecting relevant articles by title and abstract to establish relevance. Several ESG methodologies (Refinitiv, Morningstar Sustainalytics, Ecovadis, LSEG) reviewed and equipped with analysis of scientific articles in Indonesia and English language. This step aims to obtain the results of the design of elements, aspects, indicators, case studies by previous ESG researchers and practitioners, and the mechanism for calculating and classifying awards based on the scores obtained from a matrix design. This matrix will be supported by pilot tests based on simulation analysis at AMQ Islamic Boarding School, East Java, Indonesia.

Findings: The ESG Award is made possible to give appreciation to pesantren as an educational institution that has a strategic role in sustainable development. An ESG Award Matrix for Pesantren which is each level includes specific criteria tailored to the pesantren context with a total of 12 indicators across 4 environmental indicators, 4 social indicators, 4 governance indicators so three-tier ESG award system in consist of bronze, silver, and gold. Simulation based in AMQ pesantren that received the silver category with a score of 3.55. It suggests AMQ Pesantren is making significant efforts in ESG areas. Particularly in social responsibility based on that score as silver in ESG Award.

Research limitations/implications: Empirical research and monitoring-evaluating steps are needed to provide a framework for Pesantren. Further research is possible to measure and improve this ESG Award for Pesantren.

Practical implications: to suggests an approach to the development of environment social governance awareness and engagement program to increase capacity, institutions, production, human resources, sustainability also.

Originality/value: The novelty in this study is an analysis involving the creation of ESG (Environmental, Social, and Governance) Awards designed specifically for Pesantren in Indonesia. The process includes the development of a comprehensive ESG framework that

combines Islamic principles and cultural values that are unique to Pesantren. This framework is designed to introduce and assess and appreciate the sustainability performance of these religious education institutions. This award system is organized in three tiers: Bronze, Silver, and Gold.

Keywords: Environment, Social, Governance, Award, Pesantren

1. Introduction

The concept of Environmental, Social, and Governance (ESG) has gained significant traction in recent years. Its driving a paradigm shift in corporate responsibility and investment practices. the ESG framework has been widely applied to corporations and financial institutions. Its application to unique contexts such as religious institutions remain relatively unexplored. This research aims to bridge this gap by developing an ESG measurement specifically tailored to measure the sustainability performance of Pesantren in Indonesia.

Pesantren (Islamic boarding schools) are traditional Islamic educational institutions in Indonesia that play an important role in teaching religion, character building, and developing students' life skills(Syafe'i, 2017). Many pesantren are now also growing offering general education that includes vocational skills and community development programs, making them adaptive and relevant institutions in facing modern challenges in addition to focusing on religious studies(Mainuddin et al., 2024). Pesantren are generally led by a *Kyai* who functions as a spiritual leader and main educator(Aisyah et al., 2022). Pesantren not only centers for the spread of Islamic teachings but also play a significant social and cultural role in society as an institution that integrates religious education with daily life.

Pesantren which is play a pivotal role in Indonesian society, serving as educational, religious, and community centres. They often possess strong ties to the local environment and community also making them potential catalysts for sustainable development. There is a lack of research on applying ESG frameworks to these institutions also significant role of Pesantren in Indonesia. Existing literature primarily focuses on corporate ESG performance(Alkaraan et al., 2022; Arvidsson & Dumay, 2022; Chouaibi et al., 2022). Its neglecting the unique characteristics and impact of religious institutions. This research seeks to address this gap by developing a tailored ESG framework for Pesantren. This presents a critical gap in our understanding of how ESG awards can be adapted and applied to Pesantren. It requires a comprehensive review of existing environment, social, governance frameworks integrating with Islamic principles as Pesantren cultural values(Herdiansyah et al., 2016; Prianto et al., 2019; Widiyanto et al., 2023).

Some of the relationships between the role of Pesantren and relevant issues in the scope of ESG are summarized in figure 1. Nowadays, educational institutions must manage waste in an environmentally friendly manner(Arifa D et al., 2023; Herdiansyah et al., 2016; Kurniawan et al., 2022) in order to reduce negative environmental impacts, as well as have management practices that improve energy efficiency and strive to protect and preserve biodiversity(Ibrahim et al., 2022; Purnomo et al., 2024) around pesantren. Educational institutions must maintain a healthy environment, support physical and mental well-being, fulfil rights and needs, including educational equality for men and women in Islamic boarding schools, and contribute to the community's social and economic development(Malihah et al., 2023; Riaz et al., 2023; Sudjak, Udji Asiyah, 2018). Based on this, the research questions are formulated as follows. How ESG awards can be adapted and applied to Pesantren? and What are primary challenges also opportunities in integrating ESG Award for Pesantren?

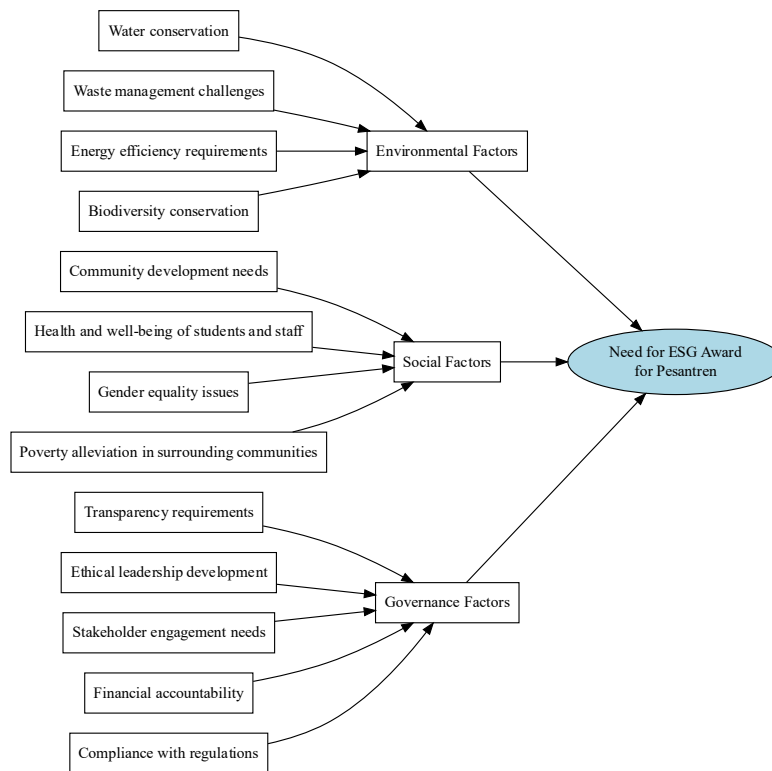


Figure 1. Ishikawa Diagram of ESG Award for Pesantren

This study aims to investigate and assess the possible use of Environment, Social, and Governance (ESG) awards in Pesantren (Islamic boarding school) settings in Indonesia. The objective of this study is to identify indicators pertaining to environmental, social, and governance (ESG) factors within the framework of Pesantren. Additionally, it attempts to evaluate the implementation of environmental sustainability, social responsibility, and good governance within these Islamic educational institutions. ESG has a large and influential impact potential so that its activities can be described, assessed and improved through academic research(Daugaard, 2020). One of the cornerstones of socially responsible investment (SRI) is ESG metrics that have two important roles, namely as a proxy for sustainability performance and as a supporter of the SRI market itself (Widyawati, 2020). An organization's ESG ranking influences billions of dollars in “socially responsible” investments that have a positive impact on some of the consumers, activists and employees involved(Chatterji et al., 2009). An effort is made by adopting a fact-based research approach that comprehensively explores the relationship between corporate governance and environmental performance. The relationship between company owners, managers and the board of directors affects environmental performance so as to observe governance practices and discuss their implications for theory(Walls et al., 2012).

Growing organizations need consistent performance and further review demonstrates weak and uneven performance component operationalization in practice and research. Literature evaluation and synthesis yield a balanced ESG performance measurement technique in this paper. Industry practitioners and researchers benefit from its external, internal, long-term, and short-term performance(Omondi, 2015). Existing ESG frameworks for assessing organizational sustainability(Brooks & Oikonomou, 2018; Meng et al., 2023; Steblianskaia et al., 2023).The implementation of sustainability transformation provides evidence that

governance factors (G) play the most significant role among ESG factors and the need to develop more robust metrics to measure ESG-based organizational governance factors(Sancak, 2023). This comprehensive literature review aims to bridge this gap by synthesizing current knowledge on ESG practices on pesantren. In order to lay the groundwork for developing an innovative ESG award for pesantren.

2. Literature Review

2.1 ESG Theory

This part is introducing the theoretical foundations of Environmental, Social, and Governance (ESG) theory and its evolution from various academic and corporate predecessors. Environmental, social, and governance (ESG) theory has many academic and corporate predecessors(Brooks & Oikonomou, 2018; Daugaard, 2020; Dumas & Troy, 1995; Widyawati, 2020; Yesuf & Aassouli, 2020) which have argued that companies / organizations should engage in social activism to address social issues rather than just profiting for shareholders for over a century. This ESG Award theoretical basis formed based on the triple bottlem line (TBL)(Alhaddi, 2015; Elkington, 2013), Adaptive governance of social ecological system (AGSES)(Folke et al., 2005; Karpouzoglou et al., 2016), stakeholder approach on green organizational identity(Herdiansyah et al., 2016; Prianto et al., 2019), and Islamic Corporate Social Responsibility (ICSR)(Darus et al., 2013; Dusuki & Abdullah, 2007).

TBL framework is just the start despite popular belief. A more complete approach and creating this complete approach to sustainable growth. TBL in order to environmental protection will be a major governance and market challenge in the 21st century(Elkington, 2013). A stakeholder approach may involve contradicting and reinforcing business strategy philosophies(Freeman & McVea, 2005). Adaptive governance of social ecological system consists of ecosystem management and government policy, collaborative and participatory methods are prevalent. The procedure included stakeholder workshops. Natural scientists or government agencies do the science first, present the agenda to diverse groups, and incorporate them into frameworks. People underestimate trust and authority and simplify social connections(Folke et al., 2005). Islamic organizations' CSR policies and activities should be based on Qur'an and Sunnah rules and principles. This paper presents an Islamic CSR (i-CSR) conceptual framework based on Maqasid al-Syariah and Maslahah to match Islamic organizations' CSR policies and activities with Islamic ideals(Dusuki & Abdullah, 2007). The two notions are combined with CSR aspects to prioritize Syariah-based CSR initiatives(Darus et al., 2013).

Sustainable Islamic education reform in pesantren involves multiple approaches consist of Integration of classical, religious, and scientific education; Diversity in pesantren leadership; Diversity of educational institutions; Technology-based education; Responsiveness to the times; and Restructuring educational institutions and suggested that Pesantren diversify its leadership, including diverse educational backgrounds and experiences and to enrich its vision and direction then further research can then use a case study or multi case research approach also develop educational programs that integrate classical, religious, science education(Mainuddin et al., 2024) .

The evolution of the ESG concept and its used also to examines the relationship between ESG and CSR in organizations. The researched CSR generates internal social advantages within the organization. Employee diversity, the firm's relationship with its employees, and product quality all help to increase corporate value over the CSR subcategory also to foster

broader external social features such as community connections and environmental awareness (Jo & Harjoto, 2011).

2.2 Usefulness, Role, Urgency of ESG award for Pesantren

ESG award for Pesantren would indicate stewardship (*khilafah*) and social responsibility (*masalah*). These principles complement modern ESG notions, making an award system useful in Islam (Dusuki & Abdullah, 2007). Religious institutions should protect the environment (Smith, 2019), to meet students, parents, the community's growing expectations, schools must be sustainable as stakeholder theory implemented (Freeman & McVea, 2005). Pesantren must improve compete (Dzikrulloh et al., 2023) and compliance with the UN Sustainable Development Goals (SDGs) is urgently needed (Shayan et al., 2022).

Pesantren shows that the role of religious education institutions concerns in environment aspects (Herdiansyah et al., 2016; Koehrsen, 2021; Saniotis, 2012). This strongly supports the initiation of sustainable development. Various challenges and opportunities faced by religious organizations to applying ESG.

Award systems can improve resource management and efficiency using ESG principles and this could enhance Pesantren's sustainability (Friede et al., 2015), helps Pesantren personnel and students increase ESG capacity (Herdiansyah et al., 2016), and can inspire pesantren to adopt sustainable practices (Manurung et al., 2023). The award system allows Pesantren assess ESG performance. This perspective is significant since religious institutions lack sustainability criteria (A. Hassan & Salma Binti Abdul Latiff, 2009), Islamic organizations can better integrate traditional values with ecological concerns (Gümüşay, 2015), and this award would show ways to apply Islamic principles to current issues. ESG principles should be adopted by all institutions to address climate change.

3. Method

This study uses a qualitative approach that combines a comprehensive literature review with simulation-based analysis. This design aims to develop a thorough understanding of ESG principles. Analyze the potential for its application in Islamic Boarding Schools and followed by a practical simulation of the implementation of ESG awards. A comprehensive systematic literature review was conducted to explore existing research on ESG principles, rewards, and their potential application in such Islamic educational institutions.

A systematic literature review was conducted based on Google Scholar and Scopus databases. The data source for this study is academic literatures from relevant articles, books, and reports will be identified through a comprehensive search of reputable databases. Literature review begin from Identify key term related topics with ESG Awards for Pesantren and its primary challenges also opportunities. Conduct Systematic search by apply filters for keywords "environment", "social", "governance", "pesantren", "Indonesia". Publication date 10-20 years ago in Google Scholar and Scopus Database. Documents language English also Indonesia with a document type. Collecting data including screen and select relevant literatures by review titles and abstracts to determine relevance. Peer-reviewed articles published between 2006-2024 in English or Indonesian Language to support inclusion criteria. Thematic analysis (Braun & Clarke, 2012) to identify the main themes, challenges, and opportunities related to ESG implementation in Pesantren. Environmental, social and governance performance, measurement, and metrics can be found by literature review approach (Aldowaish et al., 2022; Brooks & Oikonomou, 2018; Daugaard, 2020; Tsang et al., 2023; Widyawati, 2020).

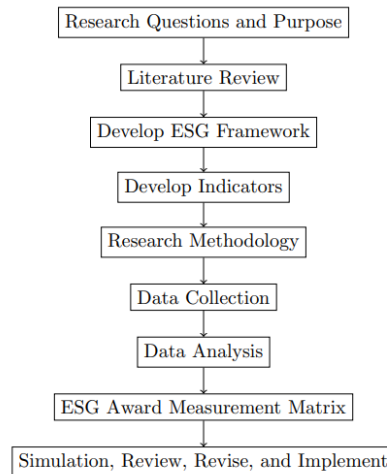


Figure 2. ESG Award for Pesantren Research Method Framework

Figure 2 shows the research framework for ESG (Environmental, Social, and Governance) Awards for Pesantren. Questions and Research Objectives are the starting point of the main research established. A comprehensive review of existing libraries to understand the current state of knowledge and identify gaps related to ESG in Pesantren. The specific ESG framework for Pesantren was developed based on a literature review and equipped with a pilot test. Special indicators were created to measure ESG aspects in pesantren based on literature review. The methodology is carried out in detail how the data will be collected and analyzed. The next step is to collect data through various means such as surveys, interviews, or existing records. Data analysis is carried out with the aim of obtaining meaningful insights and conclusions.

Several documents (EcoVadis, 2023; LSEG, 2023; Refinitiv, 2021; Sustainable Finance Cross-Sector Global, 2022; Von Münchhausen et al., 2024) reviewed to find out related instruments, indicators, and related methodology to shaping a matrix. A matrix is needed in order to measure and evaluate the ESG performance of pesantren. The final stage of this research involves simulating the framework by reviewing and revising it based on the input from surveys and interviews with related informants in one pesantren “Ma’had Al-Muqoddasah Litahfidzhil Qur’an Ponorogo” (AMQ Pesantren) between March 2024 until June 2024.

A structured approach ensures that thorough and systematic research leads to a robust methodology for evaluating pesantren for ESG awards. The ESG Award for Pesantren matrix assesses 12 indicators consist of Waste management, Water conservation, Energy use, Biodiversity, Student welfare, Community involvement, Equality, Poverty alleviation, Transparency, Accountability, Stakeholder participation, and Ethics Code. The ESG Award matrix is equipped with a pilot test simulation at a pesantren in Ponorogo namely Ma’had Al-Muqoddasah Li Tahfidhil Qur’an (AMQ). This simulation involves management representatives to conduct surveys, observations, interviews, and assessments on the matrix. Each indicator is weighted reflecting its relative importance in the overall assessment.

4. Findings

The results of this study show the potential for using an ESG framework in religious organizations, especially Pesantren. There is a lot of information about ESG practices in

corporate but not much about ESG in Pesantren. This shows how new and important the focus of this study is.

The findings in this study include 2 main parts. The results of bibliometric analysis to obtain several relevant articles and thematic analysis in literature review to obtain several concepts and practical findings based on the selected articles. The results of the bibliometric analysis and the design of the ESG measurement matrix for the award are complemented by the simulation results. This aims to strengthen the formulation of how ESG awards for pesantren are possible.

4.1 Bibliometric Analysis about Environment, Social, Governance, Pesantren

The results of the bibliometric analysis show that 200 papers found in collecting data process, citations: 4568, Publication years: 2006-2024, Citation years: 18 (2014-2024), Cites/year: 253.78, Cites/paper: 22.84, Cites/author: 3071.20, Papers/author: 119.78, Authors/paper: 2.25, h-index: 33, g-index: 60, hI,norm: 26, hi,annual: 1.44, hA-index:, 15 and Papers with ACC \geq 1,2,5,10,20: 172,117,66,28,7. Following data provides that the publication years covering from 2006 to 2024 provide a strong 18-year time frame thus allowing for the analysis of trends and developments in the field. This range includes established research and recent developments. This is very important to understand the evolution of the ESG concept in relation to pesantren. A total of 200 papers were found with a total of 4,568 citations which shows the amount of research on the topic that has a substantial academic impact. An average of 22.84 citations per paper shows that many of these publications are influential in their respective fields.

The citation matrix includes 253.78 citations/year, 22.84 citations/papers, and 3,071.20 citations/authors. This metric shows a high level of engagement with the literature in this area. An annual citation rate of 253.78 indicates continued relevance and interest in the topic. Authorship pattern includes 119.78 papers/authors, 2.25 relevant authors/papers. The average of 2.25 authors per paper shows a trend towards collaborative research, which is useful for presenting diverse perspectives on the topic. However, that's not a very high number because it suggests that many papers may still be written by small teams or individuals.

The impact of the publication gave rise to an h-index of 33, a g-index of 60, a norm-hI of 26, and a norm-hI of 1.44. This index provides insight into the impact and consistency of publications. An h index of 33 indicates that 33 papers have been cited at least 33 times each, indicating a good balance between quantity and impact. A g-index of 60 indicates that the top 60 papers have received at least 3,600 combined citations, indicating some of the most influential works in the pool. The Distribution of High Impact Papers includes papers with ACC \geq 1,2,5,10,20: 172,117,66,28,7. This distribution shows that 172 papers have been cited at least once, 117 papers have been cited at least twice, 66 papers have been cited at least 5 times, 28 papers have been cited at least 10 times, 7 papers have been cited at least 20 times. This distribution shows a good and relevant impact pyramid with a widely cited base of works and a small number of highly influential papers.

The explanation of the results of the bibliometric analysis shows the existing fields with increased interest. The data shows that research on environmental, social, and governance issues related to pesantren and Indonesia is an existing field with increasing interest. This provides a strong foundation for your studies while also demonstrating the potential for new contributions. Interdisciplinary scope gives rise to keyword combines that showing an interdisciplinary approach that is in line with the complex nature of ESG issues in educational institutions such as pesantren. The most recent developments are obtained with citation years ranging from 2006 to 2024. There are clear indications of recent and ongoing research in this

area. This shows that this study contributes to a current and ever-evolving body of knowledge. Research in this area has the potential to have a significant academic impact given the high citation rate and impact index. This study made a meaningful contribution to this impactful body of literature. The authorship pattern shows the potential for collaborative research that can be useful for presenting diverse perspectives in this study.

The distribution of high-impact papers can guide the discussion of this research in identifying important works and the main arguments in the field are very important to position this research. The ESG award research for pesantren is supported by the results of bibliometric data analysis so that it has strong relevance and potential. The data offers opportunities for new contributions and shows academic interest through scientific articles and significant research publications. Based on the results of the data analysis, the conceptual foundations and the content of the article are reviewed in the discussion of the special context of pesantren in Indonesia which has the potential to fill important gaps in the current literature.

Complete full-text review to evaluate selected publications and apply inclusion/exclusion criteria such ESG principles and educational relevance. Data extraction and synthesis to standardize source data, extracting useful information. Divide findings into themes such Islamic ESG principles, religious institution ESG implementation issues, Pesantren sustainability initiatives, etc. Each source is assessed for quality and relevance in critical analysis. This analysis cover examines research gaps and contradicting conclusions. Development of a conceptual framework from synthesized data. Create an ESG award system conceptual framework that takes Pesantren's cultural, religious, and operational considerations into account. Presenting a detailed overview of existing knowledge Reviews of chosen papers. This stage discusses Pesantren's ESG implementation problems and prospects and proposes ESG award system configurations. Pesantren administrators, policymakers, and stakeholders FGD will benefit from these findings. Suggest solutions and research topics.

Several questions are needed to get a formula in designing a matrix for measuring ESG indicators in pesantren. The question is listed in Figure 3. There are 3 basic parts of the collection of questions about Environment, Social, and Governance that are relevant. These three aspects include several indicators necessary to compose a matrix measurement framework. The matrix consists of several relevant indicators selected from the support of related articles.

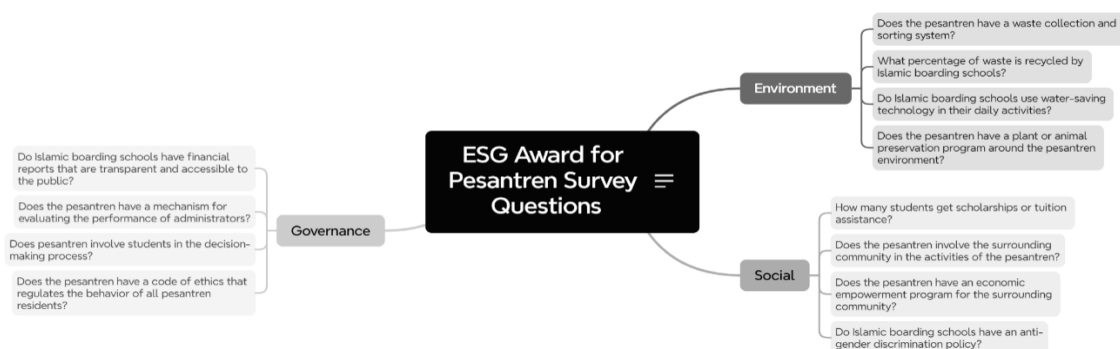


Figure 3. ESG Award for Pesantren Survey Questions Mind Map

Several important indicators in environmental aspects are shown based on thematic analysis of selected literature. Waste Management includes: Does the pesantren have a waste collection and sorting system? What percentage of waste is recycled by pesantren? Do Islamic boarding schools use water-saving technology in their daily activities? Does the pesantren have a plant or animal preservation program around the pesantren environment? Aspect of Social include Community Engagement meliputi Does the pesantren involve the surrounding

community in the activities of the pesantren? How many students get scholarships or tuition assistance? Does the pesantren have an economic empowerment program for the surrounding community? Does the pesantren have a code of ethics that regulates the behavior of all pesantren residents? Do pesantren have an anti-gender discrimination policy? Aspect of Governance include Transparency and Accountability meliputi Do pesantren have financial reports that are transparent and accessible to the public? Does the pesantren have a mechanism for evaluating the performance of administrators? Does the pesantren involve students in the decision-making process? All of these questions aim to get some background on the possibility of ESG awards being applied by an organization. Its includes comparing performance, encouraging improvement, implementing standards, and increasing transparency (Castro & Gradillas Garcia, 2022; Cort & Esty, 2020; Sklarew, 2023; Suttipun & Dechthanabodin, 2022; Zenkina, 2023) as described in table 1.

Table 1. Purpose of the ESG Award for Pesantren Instrument

Purpose	Exposure
Comparing performance	This award allowing comparison of performance between Pesantren in the ESG dimension
Encouraging improvement	This award encouraging Pesantren to continuously improve their ESG performance
Implementing standards	This award establishing ESG performance standards that can be used as a reference for Pesantren
Increasing transparency	This award Increasing transparency of Pesantren ESG performance to the public

source: data analysed

A conceptual framework needed to measuring Environment, Social, Governance aspects based on its exposure. Environment dimension covers physical environmental management, natural resource conservation, and environmental impacts (Nguza Siyambango & Angula N. Enkono, 2022; Pariona-Luque et al., 2023; Schulz et al., 2019) of Pesantren. Social dimension covers the relationship between Pesantren with the community, the welfare of students, and the contribution to social development (Huang et al., 2022; Lee & Suh, 2022; Senadheera et al., 2022). Governance dimension Covers the Pesantren governance system, transparency, accountability, and business ethics (Anggara & Faradisi, 2020; Nurkhin et al., 2024; Taufiq, 2015). A conceptual framework integrating Environmental (E), Social (S), and Governance (G) dimensions, supported by relevant academic literature is explained in the following table 2.

Table 2. Scope of Measurement ESG Award for Pesantren

Main Dimension	Exposure
Environmental (E)	The environmental dimension includes the management of the physical environment and the preservation of natural resources. The environmental impact caused by pesantren also.
Social (S)	Pesantren have an important role in building relationships with the community and ensuring the welfare of students with contributing to the social development of the surrounding environment.
Governance (G)	Pesantren need to concern to a good governance system and transparency in management. Accountability for decisions taken and good business ethics is important to measure in this award.

source: data analysed

4.2 Environment, Social, and Governance Matrix for Pesantren

The design of the ESG Award reduction matrix was carried out after reviewing several conceptual scopes and related indicators. Table 3 provides an overview of how pesantren can be assessed based on ESG aspects that have been determined. This table outlines four main dimensions: Environment (30%), Social (40%), Governance (20%), and Ethics Code (5%). Each dimension has specific indicators with their own percentage weights. The Environment dimension (E) includes waste management and energy use. The indicators include waste management systems and the use of renewable energy with weights of 10% and 5%, respectively. The Social (S) dimension includes student well-being, community involvement, and equality. The indicators include facilities, health, education, and participation in social activities, with a weight of 10% each. The Governance (G) dimension includes transparency, accountability, and stakeholder participation. The indicators include information disclosure and responsibility for decisions, with a weight of 10% each. The Ethics Code dimension includes a code of ethics with a weight of 5%, which assesses the existence and application of the code of ethics in Pesantren. Each indicator is scored based on scoring criteria that are divided into five score levels: Bronze (1-2), Silver (3-4), and Gold (5).

A review of similar projects (EcoVadis, 2023; LSEG, 2023; Refinitiv, 2021; Sustainable Finance Cross-Sector Global, 2022; Von Münchhausen et al., 2024) in other settings suggests that putting this ESG reward system into place could lead to better environmental practices at Pesantren that take part as promising potential impact. These findings provide a comprehensive foundation for developing and implementing an ESG reward system tailored to the unique context of Pesantren in Indonesia.

Bronze level as an award for basic ESG compliance and awareness. Silver level as an award for advanced ESG integration and measurable impact. Gold level as an award for exemplary ESG practice integration and leadership in sustainable development. Each level includes specific criteria tailored to the pesantren context, with a total of 12 indicators across 4 environmental indicators, 4 social indicators, and 4 governance indicators. The score for each indicator is multiplied by its weight, then added up to get the total score for each dimension. The total scores for all three dimensions are then averaged to get an overall ESG score.

Each indicator can be given different weights according to its relevance to the context of the Pesantren. These instruments need to be validated by experts to ensure their reliability and validity. This instrument can be adjusted to the specific characteristics of Pesantren in Indonesia. This ESG award requires a strict verification mechanism to ensure the accuracy of the data reported in its assessment. This ESG Award needs to be equipped with supporting documents, field surveys, in-depth interviews, and peer review assessments for further research. Pesantren are required to submit supporting documents such as activity reports, certificates, photos, and other evidence. The assessment team can conduct a field visit to verify the information that has been submitted. Interviews with Pesantren administrators, students, and the surrounding community can be conducted to dig up more information. Pesantren can be assessed by other pesantren as a form of peer evaluation.

Table 3. ESG Award for Pesantren Measurement & Score Range

Dimension	Indicator	Exposure	Score Range	Awarding Criteria
E (30%)	Waste management (10%)	Waste management system (reduction, recycling, disposal)	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Water conservation (10%)	Efficient use of water, wastewater management	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Energy use (5%)	Use of renewable energy, energy efficiency	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Biodiversity (5%)	Conservation of biodiversity around Pesantren	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
S (40%)	Student welfare (10%)	Facilities, health, education, and student development	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Community involvement (10%)	Participation in social activities, community empowerment	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Equality (10%)	Equal opportunities for male and female students	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Poverty alleviation (10%)	Community poverty reduction, locals' employment, zakat recipients, and endowment systems for locals	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
G (30%)	Transparency (10%)	Information disclosure, performance reports	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Accountability (10%)	Responsibility for decisions and actions	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Stakeholder participation (5%)	Involvement of students, teachers, and the community in decision-making	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5
	Ethic Code (5%)	The existence of a code of ethics and its application in Pesantren Management	1-5	Bronze: 1-2, Silver: 3-4, Gold: 5

source: data analysed

*Score Range: 1: None

2: Documents available but it has not been implemented

3: Documents available and already implemented, but didn't evaluate yet.

4: Documents available, implemented, evaluated, but not followed up.

5: Documents available it has been implemented, and it followed up.

5. Discussion and Conclusion

The ESG Award for Pesantren development strategy was obtained from the results of pilot test. ESG frameworks have gained traction in corporate environments so their adaptation to faith-based institutions requires careful consideration of their cultural, religious, and operational contexts. This strong alignment allows for the construction of an ESG system specifically designed for Indonesian Pesantren. Islamic teachings and ESG principles are compared and it shows that their core ideals are similar (Salma Sairally, 2015). ESG is the most sustainability transformation factor. Many organizations are unsure how to incorporate ESG concerns into planned organizational change and a study illuminates ESG-based sustainability transformation using change management language (Sancak, 2023).

Previous research offers increasing capacity and capabilities in terms of ethics, financial, administrative, leadership, and good corporate governance (Anggara & Aulia, 2021; Anggara & Faradisi, 2020, 2019; Anggara & Widodo, 2022) and related to ESG (Fitria, 2023; Setyaningsih et al., 2024). Pesantren daily activities program and curriculum can be integrated between Islamic then environmental management, social responsibility, ethical governance so that align with ESG principles (Durachman et al., 2021; Herdiansyah et al., 2016; Koehrsen, 2021; Saniotis, 2012).

Table 4. Example of Score Calculation (AMQ Pesantren)

Dimension	Indicator	Score	Weight	Weighted Score
Environment	Waste management	4	10%	0.4
Environment	Water conservation	3	10%	0.3
Environment	Energy use	2	5%	0.1
Environment	Biodiversity	4	5%	0.2
E Score				1
Social	Student welfare	4	15%	0.6
Social	Community involvement	4	10%	0.4
Social	Equality	3	5%	0.15
Social	Poverty alleviation	4	10%	0.4
S Score				1.55
Governance	Transparency	4	10%	0.4
Governance	Accountability	3	10%	0.3
Governance	Stakeholder participation	2	5%	0.1
Governance	Ethics Code	4	5%	0.2
G Score				1
Total ESG				3.55

Source: data analysed

Table 4 provides ESG matrix simulation based on one pesantren in Indonesia. The 3.55 score suggests AMQ Pesantren is performing at a good above-average level in terms of its ESG practices with particular strength in social aspects. There are still opportunities for improvement across all dimensions to achieve excellence (Gold level) in ESG performance. This score falls within the silver level range and it's closer to the upper end which is above the midpoint of 3. It suggests that AMQ Pesantren is performing well in many areas but still has room for improvement to reach the gold level. Social scores are 1.55 (highest scoring dimension), Environment scores are 1.00, and Governance scores are 1.00. This indicates stronger performance in social aspects compared to environmental and governance areas.

Without data from other Pesantrens it's difficult to say how 3.55 compares to peer institutions. But this matrix purpose to giving award for pesantren to implement ESG aspects. It suggests AMQ Pesantren is making significant efforts in ESG areas particularly in social responsibility.

ESG in Pesantren can be supported by combining islamic values with an integrated curriculum that includes environmental, social and governance capacity enhancement aspects(Arifa D et al., 2023; Herdiansyah et al., 2016; Manurung et al., 2023; Mardhiah & Aulia, 2017). The development of this ESG Award instrument can then be further developed through several approaches. The development of ESG Award instruments for Pesantren can adopt international ESG standards such as GRI or ISO 26000 to increase credibility and support the internationalization of Pesantren. The development of ESG Award instruments can be in the form of adding indicators that are specific to the context of certain Pesantren, such as character education or economic empowerment of the people. The ESG Award instrument of Pesantren can also utilize technology to facilitate data collection and analysis. Some recommendation research based offers a development approach based on the islamic boarding school entrepreneurial ecosystem to boost capacity, institutions, production, human resources, and sustainability(Arifa D et al., 2023; Dzikrulloh et al., 2023; Herdiansyah et al., 2016).

The opportunity to apply ESG principles to Pesantren is actually very large. Islamic teachings inherently emphasize environmental management, social responsibility, and ethical governance and align with ESG principles(Durachman et al., 2021; Herdiansyah et al., 2016; Koehrsen, 2021; Saniotis, 2012). Environmental Sustainability is created when the community in Pesantren can adopt and encourage the application of several principles that care about the environment, society and good governance. These principles include a simple lifestyle, disliking luxury, order, openness, and excessive consumption. The Qur'an refers to Muslims as *ummah wasat*. It means balanced and moderate behaviour and responsibility to ensure the welfare of all of Allah's creations(M. K. Hassan et al., 2020).

The challenges of implementing this award in Pesantren are several things that must be responded to positively. This is intended to bring out the capacity and capability of Pesantren to continue to grow and develop sustainably(Dzikrulloh et al., 2023). These challenges include limited financial resources, lack of expertise in sustainability reporting. These challenge faced is how to equip pesantren staff with the necessary skills for implementation and reporting based on ESG aspects (Setyaningsih et al., 2024). The implementation of the ESG award for pesantren requires collaborative efforts from religious leaders, sustainability experts, and policymakers.

This study concludes that ESG awards are possible to be given to pesantren as appreciation in maintaining social, environmental, and good governance values which also supports the achievement of the SDGs in Indonesia. Based on the results of the analysis and discussions with related participants, a three-level ESG award system for Pesantren was proposed consisting of bronze, silver, and gold levels. The integration of the pesantren curriculum with aspects of increasing environmental, social, and governance capacity can support the implementation of ESG. Simulation based in AMQ pesantren that received the silver category with a score of 3.55. It suggests AMQ Pesantren is making significant efforts in ESG areas. Particularly in social responsibility based on that score as silver in ESG Award.

The analysis is based on a single Pesantren (AMQ) which may not be representative of all Pesantren. The scoring process may be influenced by subjective interpretations especially for qualitative indicators. This research suggests an approach to the development of environment social governance awareness and engagement program to increase capacity, institutions, production, human resources, sustainability also.

Further research can be conducted to compare the ESG practices between Pesantren and other educational institutions to identifying unique strengths and areas that need to be improved as examples of comparative analysis. Subsequent research can develop a methodology to determine the optimal weight of indicators specific to Islamic educational institutions can improve the relevance and accuracy of assessments. Such as applying this ESG matrix to a larger sample of Pesantrens to establish benchmarks and identify trends. Further research may conduct longitudinal studies to track changes in ESG performance over time. It can be investigating the correlation between ESG scores and other measures of Pesantren success (e.g., academic performance, graduate outcomes). It possible to exploring the factors that contribute to high performance in specific indicators, particularly in the social dimension. Further research can examine the relationship between ESG performance and the broader impact of Pesantrens on their communities and the education sector.

The ESG Award for Pesantren will be able to obtain the results of ESG scores of Islamic institutions from time to time if implemented in a structured, measurable, systematic, and massive manner. This award can reveal trends in sustainable practices and governance in the Islamic education sector in Indonesia and potentially in other countries. This research helps in the process of exploring how this ESG framework for Islamic institutions aligns with and contributes to the UN SDGs can highlight the role of Islamic education in global sustainability efforts.

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