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Higher Education Financing and Curriculum Development in Indonesian Islamic Higher Education Institutions (IHEIs)

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Abstract

Despite extensive discussions on higher education financing and curriculum reform, limited attention has been given to how financial capacity shapes curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs). This study addresses this gap by examining the nexus between higher education financing and curriculum development within the context of Indonesian Islamic higher education. Employing a qualitative library research design, the study analyzes scholarly literature, policy documents, and relevant empirical studies to identify patterns, challenges, and policy implications associated with financing and curriculum practices. The findings reveal that the availability, diversity, and sustainability of funding significantly influence curriculum innovation through investments in academic infrastructure, faculty development, digital learning resources, and quality assurance systems. However, disparities in institutional resources and funding structures among IHEIs generate uneven capacities for curriculum renewal and implementation. This study contributes to the literature by providing an integrated perspective on the interaction between financial resources and curriculum development in Islamic higher education and by highlighting the importance of equitable and sustainable financing policies to strengthen institutional adaptability and educational quality in Indonesia.

Keywords: *higher education financing; curriculum development; Islamic higher education institutions; educational quality.*

INTRODUCTION

Higher education financing has become a central issue in contemporary educational discourse due to its strategic role in ensuring institutional sustainability, academic quality, and competitiveness (Parker, 2013). In many countries, financial resources determine the capacity of higher education institutions to respond to changing social, technological, and economic demands (Gumport & Sporn, 1999). The increasing complexity of higher education governance requires institutions to allocate resources efficiently while maintaining academic standards and public accountability (Kelchen, 2018). At the same time, curriculum development has emerged as a key mechanism for improving educational relevance and graduate outcomes (Lattuca & Stark, 2009). Consequently, financing and curriculum development are increasingly viewed as interconnected dimensions of institutional transformation (Knight, 2008). Understanding the relationship between these dimensions is therefore essential for strengthening the quality of higher education systems.

Curriculum development in higher education has evolved from a content-oriented approach to a more dynamic and outcome-based framework (Noushad, 2024). Contemporary curricula are expected to integrate interdisciplinary knowledge, digital competencies, and employability skills that correspond to rapidly changing labor market demands (Nyale et al., 2026). Such transformations require substantial investments in academic infrastructure, faculty capacity building, learning technologies, and quality assurance mechanisms (Pasi & Dhamak, 2026). As a result, curriculum innovation cannot be separated from the availability and sustainability of institutional resources (Lubis et al., 2022). Previous studies have highlighted the importance of strategic resource allocation in supporting academic reform and institutional effectiveness (Dickeson, 2010; B. Liu, 2024). These developments indicate that financial capacity plays an increasingly important role in determining the success of curriculum initiatives.

In Indonesia, higher education institutions operate within a diverse financing environment characterized by government allocations, tuition fees, research grants, philanthropic contributions, and partnerships with external stakeholders (Logli, 2016; Rosser, 2016). Variations in funding structures have created different levels of institutional capacity and competitiveness. Public policies concerning higher education financing have also undergone significant changes in response to demands for efficiency, accessibility, and quality improvement (A. Welch & Aziz, 2024). Such changes have encouraged institutions to diversify their revenue sources and strengthen financial management practices. However, disparities in resource availability continue to affect institutional performance and the implementation of academic programs (A. R. Welch, 2007). These challenges have important implications for curriculum development across different categories of higher education institutions.

Indonesian Islamic Higher Education Institutions (IHEIs), known nationally as Perguruan Tinggi Keagamaan Islam (PTKI), occupy a distinctive position within the national higher education system (Allès & Seeth, 2021). Besides performing educational functions similar to those of general universities, IHEIs are responsible for preserving and developing Islamic scholarship while responding to contemporary societal needs (Idris et al., 2019). The expansion of academic disciplines and the integration of religious and scientific knowledge have increased the complexity of curriculum development within these institutions (Ramli et al., 2025). Furthermore, the growing demand for internationalization and digital transformation has placed additional pressure on IHEIs to modernize their educational practices (Kamil et al., 2025). Achieving these objectives requires not only academic commitment but also adequate financial support. Therefore, financing issues have become increasingly relevant to the future development of IHEIs in Indonesia.

Recent reforms in Indonesian higher education have emphasized curriculum flexibility, learning outcomes, and graduate employability (Muluk et al., 2019). Policies promoting independent learning, digital education, and collaboration with industry have encouraged institutions to redesign their curricula to meet emerging challenges (Hutahaean et al., 2024). Implementing these reforms, however, requires investments in faculty development, technological infrastructure, and innovative learning resources. Institutions with stronger financial capacity are generally better positioned to adopt and sustain such changes (Indrawati & Kuncoro, 2021). Conversely, institutions facing financial constraints often encounter difficulties in maintaining curriculum quality and responsiveness (Logli, 2016). This situation underscores the importance of examining the interaction between financing mechanisms and curriculum development processes.

Existing literature has extensively discussed higher education financing and curriculum reform as separate themes. Studies on financing have mainly focused on funding models, cost-sharing arrangements, and institutional sustainability (Salmi & Hauptman, 2006), whereas research on curriculum development has emphasized pedagogical innovation, competency-based education, and quality assurance (Hutahaean et al., 2024). Although these studies provide valuable insights, relatively limited attention has been given to the interrelationship between financial resources and curriculum development, particularly within the context of Islamic higher education (Muhammad & Nugraheni, 2022). Most existing analyses concentrate on general higher education institutions without considering the specific characteristics and challenges faced by IHEIs. Consequently, the mechanisms through which financing influences curriculum transformation in Indonesian Islamic higher education remain insufficiently explored (Nakamura & Nishino, 1993). This gap highlights the need for a more integrated perspective that connects financial and academic dimensions.

From a theoretical perspective, the relationship between financing and curriculum development can be understood through the resource dependence perspective and institutional development approaches (Bjork, 2004; Nomura, 2009; Rosser, 2023). These perspectives suggest that the availability and allocation of resources influence organizational priorities, innovation capacity, and strategic adaptation. In the context of higher education, financial resources affect the ability of institutions to invest in human capital, technological advancement, and quality improvement initiatives (Purnamasari et al., 2025). Curriculum development, therefore, is not merely an academic process but also an organizational endeavor shaped by institutional capacities. Such a perspective allows a more comprehensive understanding of how educational reforms are facilitated or constrained by resource conditions (Novawan & Aisyiyah, 2020). Accordingly, investigating this relationship contributes to broader discussions on educational governance and institutional transformation.

Based on the foregoing discussion, this study seeks to address several research questions. First, how does higher education financing influence curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs)? Second, what challenges and disparities characterize financing structures and curriculum development among IHEIs in Indonesia? Third, what policy and institutional strategies can strengthen the relationship between sustainable financing and curriculum innovation in Indonesian Islamic higher education? Addressing these questions is expected to provide a deeper understanding of the interaction between financial capacity and academic transformation. It also offers insights into the broader dynamics of educational development in the Indonesian context.

This study aims to examine the relationship between higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions through a qualitative library research approach. By synthesizing scholarly literature, policy documents, and previous empirical findings, the study seeks to provide an integrated framework for understanding how financial resources shape curriculum innovation and institutional adaptability. The findings are expected to contribute to the growing body of literature on Islamic higher education and to enrich discussions on educational policy and governance. In addition, the study offers practical implications for policymakers and institutional leaders in designing equitable and sustainable financing strategies. Ultimately, strengthening the linkage between financing and curriculum development is essential for enhancing the quality, relevance, and competitiveness of Indonesian Islamic Higher Education Institutions.

LITERATURE REVIEW

1. Higher Education Financing

Higher education financing constitutes one of the fundamental pillars supporting the sustainability and quality of educational institutions. Financing encompasses the processes through which financial resources are obtained, allocated, and managed to achieve institutional goals and maintain academic excellence (Lestari et al., 2026). According to Johnstone & Marcucci (2010), higher education financing involves a combination of public funding, tuition fees, private contributions, research grants, and other alternative revenue sources that collectively support institutional operations and development. In contemporary higher education systems, financing has shifted from a predominantly state-centered model toward more diversified and market-oriented arrangements (Dobbins & Knill, 2017). This transformation reflects increasing demands for efficiency, accountability, and institutional competitiveness. Consequently, financial sustainability has become a critical issue in higher education governance worldwide.

The theoretical foundations of higher education financing are closely associated with human capital theory and resource dependence theory (Kohtamäki, 2023). Human capital theory, advanced by Becker (2009), views education as an investment that generates economic and social returns for individuals and societies. Meanwhile, resource dependence theory, developed by Pfeffer & Salancik (2006), emphasizes that organizational performance and strategic decisions are influenced by the availability and control of external resources. Within higher education institutions, resource availability affects institutional priorities, innovation capacity, and long-term development strategies (Kitagawa, 2004). Financial resources are therefore not merely operational inputs but strategic assets that determine institutional adaptability (Amit & Schoemaker, 1993; Jalilvand & Kim, 2013). These theoretical perspectives provide a conceptual basis for understanding the relationship between financing and academic development.

Recent studies have highlighted the growing complexity of higher education financing in response to globalization and technological advancement. Salmi & Hauptman (2006) argues that world-class universities require sustainable funding mechanisms to support teaching, research, and innovation activities. Similarly, Marginson (2016) notes that the expansion of higher education systems has increased competition for financial resources and encouraged institutions to diversify their income sources. Such diversification includes partnerships with industries, philanthropic donations, international collaborations, and entrepreneurial activities. These developments indicate that institutional resilience increasingly depends on effective financial management and strategic resource mobilization (Asamoah & Ansong, 2025; B. Liu, 2024; Mykhailova, 2025). Therefore, financing plays a significant role in determining the capacity of universities to maintain academic quality and respond to changing societal demands.

2. Curriculum Development in Higher Education

Curriculum development is widely regarded as a dynamic and continuous process aimed at ensuring the relevance and effectiveness of educational programs (Hunaepi & Suharta, 2024). Traditionally, curriculum design focused primarily on content delivery and disciplinary knowledge. However, contemporary higher education has increasingly adopted competency-based and outcome-oriented approaches that emphasize critical thinking, problem-solving, digital literacy, and employability skills. Tyler's (1969) classical model conceptualizes curriculum development as a systematic process involving the formulation of objectives, selection of learning experiences, organization of instructional activities, and evaluation of outcomes. Although subsequent theories have expanded this framework, Tyler's model remains influential in curriculum studies. As educational environments become more complex, curriculum development has evolved into a multidimensional process involving various stakeholders and institutional considerations.

Contemporary perspectives emphasize that curriculum development should be responsive to social change, technological innovation, and labor market dynamics. Print (1993) describes curriculum development as a cyclical process encompassing planning, implementation, and evaluation. Likewise, Ornstein & Hunkins (2017) argue that curriculum is shaped by philosophical, sociological, political, and economic factors that influence educational priorities and institutional objectives. The emergence of digital learning environments and interdisciplinary education has further transformed curriculum practices across higher education institutions. These developments require continuous revision and adaptation to ensure educational relevance (Altmann et al., 2018; Kim & Maloney, 2020). Consequently, curriculum development has become closely linked to institutional capacity and resource availability.

Quality assurance mechanisms have also become integral components of curriculum development (Q. Liu, 2020). Accreditation systems, learning outcome assessments, and stakeholder engagement processes are increasingly employed to ensure that curricula meet national and international standards (Almuhaideb & Saeed, 2020). Such processes require investments in faculty development, instructional technologies, and assessment frameworks (Beach et al., 2023). Effective curriculum reform therefore depends not only on pedagogical considerations but also on organizational and financial support (Becker, 2009). Institutions with stronger resource bases are generally better equipped to implement innovative and quality-oriented curricula. This relationship underscores the importance of examining curriculum development within broader institutional contexts.

3. Financing and Curriculum Development: An Interconnected Perspective

The relationship between higher education financing and curriculum development has attracted growing scholarly attention (John, 2007). Financial resources influence the ability of institutions to introduce new academic programs, modernize learning infrastructure, and enhance faculty competencies (Asamoah & Ansong, 2025; Chynybaev et al., 2025). Levin (1988) emphasizes that educational quality is closely associated with the availability and efficient allocation of resources. Investments in libraries, laboratories, digital platforms, and professional development contribute directly to curriculum innovation and instructional effectiveness (Zou et al., 2025). In this regard, financing functions as an enabling factor that facilitates the implementation of academic reforms (Salmi & Hauptman, 2006). Consequently, curriculum development cannot be separated from financial considerations and institutional resource capacities.

Resource dependence theory provides an important framework for explaining how financial conditions shape organizational behavior (Arik et al., 2016; Hillman et al., 2009; Seo, 2016). According to Pfeffer and Salancik (1978), organizations adapt their strategies and priorities according to resource availability and external constraints. Applied to higher education, this perspective suggests that institutions with stable and diversified funding structures possess greater flexibility in designing and implementing curriculum innovations (Sporn, 2018). Conversely, limited financial resources may constrain academic experimentation and reduce institutional responsiveness. Such disparities can produce unequal educational opportunities and varying levels of curriculum quality among institutions (Carter & Welner, 2013; Darling-Hammond, 2005; Grubb, 2009). Therefore, financial sustainability constitutes an important prerequisite for effective curriculum transformation.

Several empirical studies have demonstrated the relationship between financing and educational quality (Reschovsky & Imazeki, 2001; Sari, 2023; van Rooyen, 2012). Hénard & Roseveare (2012) observe that investments in teaching quality and learning environments significantly contribute to institutional performance and student outcomes (Cishe, 2014; Noben et al., 2022). Similarly, A. Welch (2002), Stromquist (2007), Altbach & Knight (2007), Rumbley et al. (2022), argue that financial capacity influences universities' ability to internationalize curricula and adapt to global knowledge trends. These findings indicate that curriculum reform requires substantial investments in academic infrastructure, faculty capabilities, and quality assurance systems (Asamoah et al., 2025; Darling-Hammond, 2004). Accordingly, financing should be viewed as a strategic driver rather than merely an administrative function (Ladd & Goertz, 2014). Understanding this relationship is essential for strengthening institutional competitiveness and educational effectiveness.

4. Islamic Higher Education Institutions in Indonesia

Islamic Higher Education Institutions (IHEIs), or Perguruan Tinggi Keagamaan Islam (PTKI), represent an important component of Indonesia's higher education system (Burhanuddin & Ilmi, 2022; Isnaniah & Islahuddin, 2022; Khaeroni et al., 2023). These institutions encompass universities, institutes, and colleges that provide education in Islamic studies as well as various scientific and professional disciplines. Historically, IHEIs have played a significant role in promoting religious scholarship, social development, and national education (Amal, 2021; Burhanuddin & Ilmi, 2022; El Muhammady, 2021; Gumanti et al., 2023; Muthohirin, 2025; Supriyadi et al., 2023). Over the past decades, many IHEIs have undergone institutional transformation and expanded their academic offerings to accommodate changing societal demands (Silaturrahmi et al., 2023; Susanto & Kholis, 2025). This transformation has increased the need for curriculum innovation and improved educational quality. Consequently, issues related to financing and resource allocation have become increasingly important within these institutions.

The development of IHEIs is closely associated with efforts to integrate Islamic values with contemporary scientific knowledge. Such integration requires curriculum frameworks that balance religious traditions with modern academic and professional competencies (Arifin, 2021; Ni'am, 2023). In addition, digital transformation, internationalization, and accreditation requirements have intensified pressures for curriculum reform. These changes demand substantial investments in faculty qualifications, learning technologies, research facilities, and institutional governance (Assegaf et al., 2022). However, differences in institutional status and financial capacity have created varying levels of readiness among IHEIs. As a result, disparities in curriculum quality and innovation remain important challenges within the sector.

Government policies have attempted to strengthen the competitiveness and quality of IHEIs through funding schemes, quality assurance initiatives, and institutional reforms (Walid et al., 2025). Nevertheless, many institutions continue to face limitations related to infrastructure, human resources, and financial sustainability (Khaeroni et al., 2023; Nugraha et al., 2016). Existing studies have largely focused on governance, Islamization of knowledge, and educational quality within IHEIs, while relatively few have explicitly examined the relationship between financing and curriculum development (Millie, 2025). The specific mechanisms through which financial resources influence curriculum innovation in Indonesian Islamic higher education therefore remain insufficiently explored (Hajar, 2024; Jufriadi & Wahibah, 2025; Mu'alimin et al., 2026). This gap highlights the need for an integrated analytical framework that connects financial and academic dimensions. Such a perspective is essential for understanding the broader dynamics of institutional development and educational transformation within Indonesian IHEIs.

THEORETICAL FRAMEWORK

The theoretical framework of this study is grounded in Human Capital Theory and Resource Dependence Theory to explain how higher education financing influences curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs). The integration of these perspectives is appropriate because curriculum transformation requires both investment in human and academic capabilities and access to sufficient, sustainable, and diversified institutional resources. The article establishes that financial resources affect institutional capacity to invest in infrastructure, human capital, technology, and quality assurance, which subsequently support curriculum innovation.

1. Human Capital Theory

Human Capital Theory, primarily associated with Becker, conceptualizes education and educational investment as mechanisms for developing knowledge, skills, competencies, and productive capabilities that generate long-term social and economic returns. Within higher education, financial expenditure should therefore not be understood solely as an operational cost but as an investment in institutional and human capabilities.

Applied to Indonesian IHEIs, the theory explains why financing for faculty development, professional training, research activities, curriculum development, and academic infrastructure is strategically important. Investment in these areas enhances the capabilities of lecturers and academic institutions to design and implement curricula that are responsive to contemporary academic, technological, and labor-market requirements. The article specifically interprets curriculum development as an investment in intellectual and professional capacity rather than merely an operational expenditure.

Accordingly, the theoretical relationship can be expressed as:

Financial Investment → Human Capital Development → Curriculum Capability → Educational Quality

This perspective implies that increased and strategically allocated financial resources can strengthen the competencies necessary for curriculum innovation, thereby improving educational quality and institutional competitiveness. The article's findings similarly indicate that investments in curriculum development contribute to educational quality and institutional competitiveness.

2. Resource Dependence Theory

The second theoretical foundation is Resource Dependence Theory (RDT), developed by Pfeffer and Salancik. This theory explains that organizational behavior, strategic priorities, and institutional decision-making are influenced by the availability, control, and dependence on external resources.

In the context of IHEIs, financial resources constitute an important organizational resource that determines the extent to which institutions can respond to changes in educational policy, technological development, accreditation requirements, internationalization, and labor-market needs. Institutions with stable, sustainable, and diversified funding sources have greater flexibility to undertake curriculum innovation, whereas institutions heavily dependent on limited sources of income may have restricted capacity for academic experimentation and long-term curriculum reform.

The relationship can therefore be conceptualized as:

Funding Availability and Diversity → Institutional Resource Capacity → Strategic Adaptation → Curriculum Innovation

The article identifies several sources of financing, including government funding, tuition fees, research grants, philanthropy, industry partnerships, and alumni networks. Diversification of these sources reduces institutional dependence on tuition revenue and strengthens financial sustainability.

3. Higher Education Financing

Within the framework, higher education financing functions as the primary resource dimension. It is not limited to the amount of funding available but also encompasses the availability, diversity, sustainability, governance, and allocation of financial resources.

Based on the article, financing affects curriculum development through five major channels:

1. Academic infrastructure — laboratories, libraries, classrooms, and learning facilities.
2. Faculty development — training, certification, research support, and international collaboration.
3. Digital transformation — learning management systems, online platforms, ICT infrastructure, and digital learning resources.
4. Quality assurance — accreditation, curriculum evaluation, and learning-outcome assessment.
5. Research and innovation — research grants, curriculum reviews, and industry collaboration.

These financing dimensions are directly identified in the article as areas through which financial resources affect curriculum development.

4. Curriculum Development and Innovation

Curriculum development represents the principal academic outcome of institutional financing. In the article, curriculum development is understood as a dynamic process involving curriculum design, implementation, evaluation, innovation, and adaptation to changing educational and societal requirements.

For IHEIs, curriculum development has an additional dimension because institutions are expected to integrate Islamic values and scholarship with contemporary scientific knowledge and professional competencies. Digital transformation, internationalization, accreditation, interdisciplinary learning, and outcome-based education further increase the need for curriculum reform.

Thus, curriculum innovation can be reflected through:

- curriculum relevance and responsiveness;
- integration of Islamic and contemporary knowledge;
- outcome-based education;
- interdisciplinary learning;
- digital learning;
- employability and professional competencies;
- curriculum evaluation and continuous improvement.

5. Institutional Capacity as the Linking Mechanism

An important element that can strengthen the theoretical framework is institutional capacity. The article demonstrates that financing does not automatically produce curriculum innovation. Rather, financial resources create institutional capacity through investments in infrastructure, human resources, technology, research, and quality assurance.

Therefore, the framework can conceptualize institutional capacity as the mechanism through which financing is translated into curriculum development.

The relationship becomes:

Higher Education Financing → Institutional Capacity → Curriculum Development/Innovation

This is consistent with the article's finding that differences in funding sources and institutional capacity generate unequal opportunities for curriculum development and educational quality.

6. Institutional Disparities as a Contextual Factor

The framework should also recognize institutional disparities as an important contextual condition. The article identifies differences between institutions with stronger financial capacity and those with more limited financial capacity.

Institutions with stronger financial capacity generally have:

- diversified funding;
- better academic infrastructure;
- greater faculty-development opportunities;
- faster curriculum innovation;
- stronger quality-assurance capacity; and
- higher readiness for digital transformation.

Conversely, institutions with limited financial resources tend to depend more heavily on tuition fees and experience constraints in infrastructure, faculty development, digitalization, and curriculum reform.

Consequently, institutional financial disparities can moderate the capacity of IHEIs to translate financial resources into curriculum innovation.

Integrated Theoretical Model

The theoretical framework represented as follows:

THEORETICAL FOUNDATIONS

HUMAN CAPITAL THEORY
(Becker, 2009)

Financing as investment in human and institutional capabilities

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HIGHER EDUCATION FINANCING

- Funding availability
- Funding diversity
- Financial sustainability
- Financial governance
- Strategic resource allocation

↓

INSTITUTIONAL CAPACITY

- Academic infrastructure
- Faculty development
- Digital infrastructure
- Research capacity
- Quality assurance capacity

↓

CURRICULUM DEVELOPMENT

- Curriculum design
- Curriculum implementation
- Curriculum evaluation
- Outcome-based education
- Digital learning
- Interdisciplinary learning
- Islamic-scientific knowledge integration

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CURRICULUM INNOVATION & QUALITY

- Educational relevance
- Graduate competencies
- Employability
- Academic quality
- Institutional competitiveness

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INSTITUTIONAL ADAPTABILITY
AND SUSTAINABILITY

┌──────────────────────────────────────┐
│     RESOURCE DEPENDENCE THEORY       │
│       (Pfeffer & Salancik)           │
│                                      │
│ Resource availability, dependence,   │
│ diversification, and institutional   │
│ strategic adaptation                 │
└──────────────────────────────────────┘
                  │
                  ▼
Influences institutional flexibility
and capacity for curriculum reform

CONTEXTUAL FACTOR: Institutional financial disparities (strong vs.
limited financial capacity)
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The availability, diversity, and sustainability of higher education financing influence curriculum development and innovation in Indonesian Islamic Higher Education Institutions through institutional capacity building. Human Capital Theory explains financing as an investment in academic and professional capabilities, while Resource Dependence Theory explains how the availability and diversification of financial resources influence institutional flexibility, strategic priorities, and adaptability. Consequently, institutions with stronger and more sustainable financial capacity are expected to possess greater ability to develop responsive, innovative, and quality-oriented curricula.

This proposition is strongly consistent with the article's conclusion that financing and curriculum development should be understood as mutually reinforcing dimensions of institutional transformation. Sustainable financing enables curriculum innovation, while responsive curricula contribute to institutional competitiveness and long-term development.

For the conceptual relationship simplify the framework into four principal constructs:

Construct	Main Dimensions	Theoretical Basis
Higher Education Financing	Availability, diversity, sustainability, governance	Resource Dependence Theory
Institutional Capacity	Infrastructure, faculty, technology, research, QA	Human Capital Theory + RDT
Curriculum Development & Innovation	Design, implementation, evaluation, digitalization, OBE	Human Capital Theory

Construct	Main Dimensions	Theoretical Basis
Educational Quality & Institutional Competitiveness	Relevance, graduate competence, adaptability, competitiveness	Integrated framework

The resulting core relationship is:

Higher Education Financing → Institutional Capacity → Curriculum Development & Innovation → Educational Quality & Institutional Competitiveness

with institutional financial disparities functioning as an important contextual/moderating condition.

PREVIOUS RESEARCH

Previous research on higher education financing and curriculum development has addressed several interconnected dimensions, including institutional financing, human capital development, curriculum innovation, digital transformation, quality assurance, and institutional sustainability. However, much of the existing literature has examined these dimensions independently. The following studies provide a foundation for understanding the relationship between financial resources and curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs).

Salmi and Hauptman (2006) emphasize the importance of sustainable financing mechanisms in determining the capacity of higher education institutions to maintain and improve educational quality. Their work highlights the importance of diversified funding structures and effective resource allocation. Similarly, Johnstone and Marcucci (2010) demonstrate that dependence on tuition fees can expose higher education institutions to financial vulnerability, particularly when enrollment and economic conditions fluctuate.

These studies are particularly relevant to IHEIs because the availability and sustainability of financial resources determine whether institutions can allocate sufficient resources to long-term academic development rather than focusing predominantly on operational expenditure. The present article extends this perspective by connecting financial sustainability directly with curriculum development and innovation. The uploaded article identifies funding diversification—including research grants, philanthropy, alumni support, and industry partnerships—as an important strategy for strengthening institutional resilience.

Becker's Human Capital Theory provides an important theoretical foundation for understanding education as an investment rather than merely an expenditure. Becker (2009) argues that investments in education and skills generate long-term economic and social returns. In the higher education context, this perspective suggests that investments in faculty development, research capabilities, and curriculum improvement contribute to institutional and educational productivity.

The article applies this perspective by arguing that curriculum development represents an investment in intellectual and professional capacity. Faculty development is particularly important because lecturers are central actors in curriculum design, implementation, and evaluation. Continuous training, research support, and professional collaboration can improve academic competencies and strengthen curriculum innovation.

Pfeffer and Salancik's Resource Dependence Theory provides another important perspective. According to this approach, organizational behavior and strategic decisions are influenced by the availability and control of critical resources. In higher education, financial resources can influence institutional autonomy, strategic priorities, and the capacity to respond to external changes.

The article's synthesis indicates that institutions with diversified funding mechanisms generally have greater flexibility to undertake innovation and respond to changes in their external environment. Conversely, institutions with limited financial resources may experience constraints in curriculum innovation and institutional responsiveness.

This perspective is particularly important for Indonesian IHEIs because institutions differ considerably in their access to government funding, tuition revenue, research funding, and external partnerships.

Lattuca and Stark (2009) conceptualize curriculum development as a comprehensive academic and organizational process rather than simply the preparation of course content. Curriculum development involves institutional objectives, academic content, learning experiences, teaching strategies, and assessment mechanisms.

The current article adopts a similar perspective by emphasizing that curriculum development requires resources for faculty development, digital infrastructure, research, and quality assurance. The findings indicate that financial resources influence curriculum design, implementation, and evaluation.

Hutahaean et al. (2024) further emphasize the importance of curriculum innovation in responding to contemporary educational requirements, including competency-based learning, digitalization, and quality assurance. These developments require institutional investment in technology, faculty competencies, and academic resources.

Recent research has increasingly emphasized the role of digital transformation in higher education. The uploaded article indicates that digital transformation requires sustained investment in ICT infrastructure and digital pedagogical capabilities.

Institutions with stronger financial capacity are consequently better positioned to implement digital learning platforms, develop online learning resources, and provide professional development for faculty. In contrast, financially constrained institutions may have limited digital capabilities and slower curriculum adaptation. The article's comparison of institutions with strong and limited financial capacity demonstrates this difference clearly.

Financial resources also influence an institution's capacity to implement quality assurance systems. Hénard and Roseveare (2012) emphasize the importance of quality teaching and institutional mechanisms for improving learning outcomes. Within the IHEI context, quality assurance requires resources for curriculum evaluation, learning-outcome assessment, accreditation preparation, and continuous academic improvement.

The article finds that institutions with stronger financial resources are generally better equipped to comply with accreditation standards and quality assurance requirements, whereas financially constrained institutions face greater difficulties maintaining academic quality and curriculum responsiveness.

METHOD

This study employed a qualitative approach using a library research design to examine the relationship between higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs). Library research was considered appropriate because the study aimed to synthesize existing knowledge and provide an integrated understanding of how financial resources influence curriculum innovation and institutional development (Creswell & Poth, 2017; Snyder, 2019). Rather than generating primary data through surveys or interviews, the study relied on secondary sources to explore theoretical perspectives, empirical findings, and policy contexts related to the topic (Flick, 2018). This approach enabled a comprehensive examination of the interaction between financial capacity and curriculum development within the specific context of Indonesian Islamic higher education. Furthermore, it facilitated the identification of recurring patterns, challenges, and emerging issues discussed in previous studies (Jesson et al., 2011).

The data sources consisted of scholarly publications, books, peer-reviewed journal articles, government regulations, policy reports, and institutional documents relevant to higher education financing and curriculum development. Academic materials were obtained from reputable databases and publishers (Hart, 2018). In addition, regulatory documents issued by the Ministry of Religious Affairs of the Republic of Indonesia and the Ministry of Higher Education, Science, and Technology were examined to understand the policy environment governing Islamic higher education (Kementerian Agama Republik Indonesia, 2018). Priority was given to recent and authoritative references, while seminal works were also included to establish the conceptual and theoretical foundations of the study (Ridley, 2012). The selection of sources was based on their relevance, credibility, and contribution to the understanding of financing and curriculum issues within higher education.

Data collection was conducted through a systematic literature review process involving identification, screening, and selection of relevant documents (Moher et al., 2009). Keywords such as higher education financing, curriculum development, Islamic higher education institutions, PTKI, IHEIs, and Indonesia were used to retrieve related publications. The collected materials were subsequently screened to eliminate duplicate, irrelevant, or insufficiently documented sources. Documents that explicitly addressed financing mechanisms, curriculum reform, institutional development, and educational policies were retained for further analysis (Okoli, 2015). This procedure ensured that the selected literature adequately represented the current state of knowledge and provided sufficient evidence for addressing the research questions. Through this process, the study established a coherent body of literature for analytical purposes.

Data analysis employed qualitative content analysis and thematic analysis techniques (Braun & Clarke, 2006; Schreier, 2012). Relevant information extracted from the selected documents was organized, categorized, and interpreted to identify key themes and relationships among concepts. The analysis focused on three major dimensions, namely financing structures and mechanisms, curriculum development processes, and the interaction between financial resources and academic innovation. Patterns and discrepancies identified across different sources were compared to generate a comprehensive understanding of the issues under investigation (Booth et al., 2016). The findings were then interpreted using the perspectives of human capital theory (Becker, 2009) and resource dependence theory (Pfeffer & Salancik, 2006) to explain how financial capacity shapes institutional responses and curriculum transformation. This analytical framework enabled the study to connect empirical observations with broader theoretical discussions in higher education research (Tight, 2018).

To enhance the trustworthiness of the findings, the study applied source triangulation by comparing information from multiple categories of documents, including scholarly literature, policy reports, and regulatory frameworks (Denzin, 2017; Patton, 2014). Cross-referencing among different sources helped ensure consistency and reduce the risk of interpretive bias (Flick, 2018). In addition, preference was given to publications from reputable academic outlets and official institutions to strengthen the reliability and validity of the information analyzed. Since the study exclusively utilized publicly available documents, no direct involvement of human participants was required, and ethical concerns related to informed consent were not applicable (Creswell & Poth, 2017). Nevertheless, principles of academic integrity and responsible citation were maintained throughout the research process (American Psychological Association, 2019). Through these procedures, the study sought to provide a rigorous and credible synthesis of the relationship between higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions.

Table 1. Summary of Research Methodology

Aspect	Description
Research approach	Qualitative
Research design	Library research
Data sources	Books, journal articles, policy documents, government regulations, institutional reports
Data collection technique	Systematic literature review
Keywords	Higher education financing; curriculum development; IHEIs; PTKI; Indonesia
Data analysis	Qualitative content analysis and thematic analysis
Theoretical framework	Human Capital Theory and Resource Dependence Theory
Trustworthiness	Source triangulation and cross-referencing
Scope of analysis	Financing structures, curriculum development, and their interrelationship in Indonesian IHEIs

Source: search and synthesis results, processed.

This methodological framework is consistent with the research objectives and the abstract, particularly in emphasizing a qualitative library research design aimed at identifying patterns, challenges, and policy implications concerning the nexus between higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs).

RESULTS AND DISCUSSION

The findings presented in this study are derived from a qualitative analysis of scholarly literature, policy documents, and previous empirical studies concerning higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs). Through thematic analysis (Braun & Clarke, 2006), the study identifies patterns regarding financing structures, curriculum development practices, institutional disparities, and strategic responses adopted by IHEIs in addressing contemporary educational challenges. The analysis demonstrates that financing and curriculum development are closely interconnected dimensions that collectively shape institutional quality and competitiveness (Johnstone & Marcucci, 2010; Lattuca & Stark, 2009).

The findings further reveal that the availability, diversity, and sustainability of financial resources significantly influence the ability of IHEIs to undertake curriculum innovation and maintain educational quality (Salmi & Hauptman, 2006). Differences in institutional capacities have resulted in varying levels of readiness in responding to digital transformation, accreditation requirements, and labor market demands (Logli, 2016; Welch & Aziz, 2024). Consequently, curriculum development should be understood not only as an academic process but also as an organizational endeavor influenced by financial and managerial capacities (Pfeffer & Salancik, 2006; Sporn, 2018). To provide a systematic explanation, the discussion is organized according to the three research questions proposed in this study.

1. Higher Education Financing and Its Influence on Curriculum Development in Inonesian IHEIs

The first research question addressed how higher education financing influences curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs). The analysis indicates that financial resources constitute an important enabling factor in curriculum design, implementation, and evaluation (Kelchen, 2018; Levin, 1988). Curriculum reform requires investments in faculty development, digital learning infrastructure, research activities, and quality assurance mechanisms (Beach et al., 2023; Hénard & Roseveare, 2012). Therefore, the quality and sustainability of curriculum innovation are strongly dependent upon institutional financial capacity (Chynybaev et al., 2025; Lestari et al., 2026).

Contemporary higher education increasingly emphasizes outcome-based education, interdisciplinary learning, digital literacy, and graduate employability (Noushad, 2024; Nyale et al., 2026). Achieving these objectives requires substantial financial commitments that go beyond routine operational expenditures (Dickeson, 2010). Investments in laboratories, libraries, information technology systems, and faculty training programs are necessary to ensure curriculum relevance and effectiveness (Pasi & Dhamak, 2026). Institutions with stronger financial foundations are generally more capable of implementing and sustaining curriculum innovations (Indrawati & Kuncoro, 2021). Conversely, financial constraints often hinder institutional responsiveness to educational changes (Carter & Welner, 2013; Darling-Hammond, 2005).

From the perspective of Human Capital Theory (Becker, 2009), expenditures on curriculum development should be viewed as strategic investments aimed at enhancing educational quality and producing competent graduates. In addition, Resource Dependence Theory (Pfeffer & Salancik, 2006) suggests that institutions possessing diversified funding structures have greater flexibility in adapting to changing educational environments (Kohtamäki, 2023). Accordingly, financing functions not merely as an administrative requirement but as a strategic driver of academic transformation (Parker, 2013; Sari, 2023).

Table 2. Influence of Higher Education Financing on Curriculum Development in Indonesian IHEIs

Financing Dimension	Areas of Curriculum Development Affected	Implications for IHEIs
Academic infrastructure	Laboratories, libraries, learning facilities	Enhances teaching and learning quality
Faculty development	Training, certification, international collaboration	Strengthens pedagogical and professional competencies
Digital transformation	Learning management systems, online platforms, digital resources	Supports flexible and technology-based learning
Quality assurance	Accreditation, curriculum evaluation, learning outcomes assessment	Improves academic standards and institutional quality
Research and innovation	Research grants, curriculum review, industry collaboration	Promotes curriculum relevance and innovation

Source: search and synthesis results, processed (based on Johnstone & Marcucci, 2010; Salmi & Hauptman, 2006).

Table 2 shows that financing influences multiple dimensions of curriculum development. Investments in infrastructure and human resources directly contribute to the improvement of educational quality (Asamoah & Ansong, 2025), while support for digital technologies and quality assurance mechanisms facilitates institutional adaptation to changing educational contexts (Altmann et al., 2018; Kim & Maloney, 2020). Thus, curriculum development and financial sustainability are mutually reinforcing components of institutional transformation (Gumport & Sporn, 1999).

2. Challenges and Disparities in Financing Structures and Curriculum Development among IHEIs

The second research question examined the challenges and disparities characterizing financing structures and curriculum development among Indonesian IHEIs. The findings reveal significant variations in institutional capacities resulting from differences in funding sources, governance arrangements, and organizational status (Rosser, 2016; Welch, 2007). State Islamic universities generally possess stronger access to government funding and external collaborations, whereas many smaller institutions rely heavily on tuition fees (Logli, 2016). These disparities affect investments in infrastructure, human resources, and curriculum innovation (Khaeroni et al., 2023; Nugraha et al., 2016).

Dependence on tuition-based financing exposes institutions to financial vulnerabilities associated with fluctuations in enrollment and economic conditions (Johnstone & Marcucci, 2010). Limited financial resources often compel institutions to prioritize operational expenditures rather than long-term academic investments (Ladd & Goertz, 2014).

Consequently, curriculum reforms tend to proceed gradually and unevenly (Grubb, 2009). Such circumstances contribute to disparities in educational quality and institutional competitiveness (Carter & Welner, 2013).

Another challenge concerns the implementation of national educational policies. Curriculum reforms emphasizing digitalization, interdisciplinary learning, and outcome-based education require substantial investments in technology and faculty development (Hutahaean et al., 2024; Muluk et al., 2019). Institutions with stronger financial resources are better equipped to comply with accreditation standards and quality assurance requirements (Almuhaideb & Saeed, 2020; Liu, 2020). Conversely, institutions with limited resources often face difficulties in maintaining curriculum responsiveness and educational effectiveness (Reschovsky & Imazeki, 2001; van Rooyen, 2012).

Table 3. Challenges and Disparities in Financing and Curriculum Development among Indonesian IHEIs

Aspect	**Institutions with Strong Financial Capacity**	**Institutions with Limited Financial Capacity**
Funding sources	Diversified (government grants, research funds, partnerships, tuition fees)	Predominantly dependent on tuition fees
Academic infrastructure	More adequate and technologically advanced	Limited facilities and infrastructure
Faculty development	Regular training and international exposure	Limited opportunities for professional development
Curriculum innovation	More adaptive and responsive to change	Slower curriculum reform process
Quality assurance	Better compliance with accreditation standards	Challenges in maintaining academic quality
Digital transformation	High readiness and technological support	Limited digital capabilities

Source: search and synthesis results, processed (based on Logli, 2016; Rosser, 2016; Welch, 2007).

Table 3 demonstrates that disparities in financial capacity create unequal opportunities for curriculum innovation and institutional development. Such inequalities may affect not only educational quality but also the competitiveness and sustainability of Islamic higher education institutions in Indonesia.

3. Theoretical Interpretation of the Findings

The relationship between financing and curriculum development can be explained through Human Capital Theory and Resource Dependence Theory. Human Capital Theory (Becker, 2009) emphasizes that investments in education generate long-term social and economic benefits (Marginson, 2016). Curriculum development, therefore, should be regarded as an investment in intellectual and professional capacities rather than merely an operational expenditure (Levin, 1988).

Meanwhile, Resource Dependence Theory (Pfeffer & Salancik, 2006) explains how institutional priorities and strategic decisions are shaped by resource availability (Hillman et al., 2009; Seo, 2016). Institutions with diversified funding mechanisms possess greater flexibility in implementing innovations and adapting to external changes (Kohtamäki, 2023; Sporn, 2018). Conversely, limited financial resources constrain institutional autonomy and responsiveness (Arik et al., 2016; Jalilvand & Kim, 2013). These theoretical perspectives provide a comprehensive explanation of how financial conditions influence academic development within Indonesian IHEIs (Tight, 2018).

Table 4. Relationship between Theoretical Perspectives and Research Findings

Theory	Main Proposition	Findings in Indonesian IHEIs
Human Capital Theory (Becker, 1993)	Education is an investment generating long-term returns	Investments in curriculum development enhance educational quality and institutional competitiveness
Resource Dependence Theory (Pfeffer & Salancik, 1978)	Organizational behavior is influenced by resource availability	Financial capacity determines the extent of curriculum innovation and institutional adaptability

Source: search and synthesis results, processed.

Table 4 indicates that the empirical findings are consistent with both theoretical perspectives. Curriculum development represents a form of human capital investment, while resource availability influences the capacity of institutions to pursue academic innovation and strategic transformation (Novawan & Aisyiyah, 2020; Purnamasari et al., 2025).

4. Strategies for Strengthening Sustainable Financing and Curriculum Innovation

The third research question focused on identifying strategies capable of strengthening sustainable financing and curriculum innovation in Indonesian Islamic higher education. The findings suggest that diversification of funding sources constitutes a critical strategy for enhancing institutional resilience (Salmi & Hauptman, 2006; Welch & Aziz, 2024). Alternative funding mechanisms, including research grants, philanthropic contributions, industry collaborations, and alumni networks, can reduce dependence on tuition fees and increase financial sustainability (Lestari et al., 2026; Mykhailova, 2025).

Effective financial governance also emerges as an important institutional priority. Transparent budgeting systems and accountable resource allocation enable institutions to align expenditures with strategic objectives (Liu, 2024). Such practices facilitate investments in faculty development, technological infrastructure, and quality assurance systems (Asamoah et al., 2025). Consequently, sound financial management contributes directly to educational effectiveness and organizational performance (Kelchen, 2018).

Another strategic priority concerns investments in human capital. Faculty members are central actors in curriculum development, and their professional competencies significantly affect educational quality (Cishe, 2014; Noben et al., 2022). Continuous training, research support, and international collaboration are essential for promoting innovation and strengthening institutional competitiveness (Beach et al., 2023; Walid et al., 2025). Likewise, digital transformation requires sustained investments in information technology infrastructure and digital pedagogical capacities (Zou et al., 2025).

At the policy level, government support remains indispensable for reducing disparities among institutions and fostering balanced sectoral development (Bjork, 2004; Nomura, 2009). Equitable funding mechanisms and collaborative partnerships involving universities, industries, and international organizations can create opportunities for innovation and improve institutional adaptability (Indrawati & Kuncoro, 2021; Rumbley et al., 2022).

Table 5. Strategies for Strengthening Sustainable Financing and Curriculum Innovation

Strategic Area	Recommended Actions	Expected Outcomes
Funding diversification	Research grants, philanthropy, alumni support, industry partnerships	Greater financial sustainability
Financial governance	Transparent budgeting and accountability mechanisms	More efficient resource allocation
Human capital investment	Faculty training and research support	Improved curriculum quality and innovation
Digital transformation	Investment in ICT infrastructure and digital learning systems	Enhanced learning flexibility and effectiveness
Government support	Equitable funding and policy assistance	Reduced institutional disparities
Collaboration and networking	Partnerships with industries and international institutions	Increased competitiveness and global engagement

Source: search and synthesis results, processed (based on Johnstone & Marcucci, 2010; Salmi & Hauptman, 2006).

Table 5 highlights that sustainable financing and curriculum innovation require integrated efforts involving institutional leadership, government support, and external stakeholders. Diversification of funding and strategic investments in human resources and digital infrastructure are particularly important for enhancing institutional resilience and educational quality (Asamoah & Ansong, 2025; Pasi & Dhamak, 2026).

5. Summary of Research Findings

Overall, the findings indicate that higher education financing and curriculum development are mutually interconnected dimensions of institutional transformation in Indonesian Islamic Higher Education Institutions (Dickeson, 2010; Knight, 2008). Financial resources influence the capacity of institutions to invest in infrastructure, human capital, technology, and quality assurance, all of which are essential for curriculum innovation (Chynybaev et al., 2025; Liu, 2024). At the same time, high-quality and responsive curricula contribute to institutional reputation, competitiveness, and long-term sustainability (Hutahaean et al., 2024; Lattuca & Stark, 2009).

Table 6. Summary of Research Questions and Findings

Research Questions	Main Findings
How does higher education financing influence curriculum development in Indonesian IHEIs?	Financing significantly affects curriculum innovation through investments in infrastructure, faculty development, digital resources, and quality assurance mechanisms (Salmi & Hauptman, 2006; Becker, 2009).
What challenges and disparities characterize financing structures and curriculum development among IHEIs?	Differences in funding sources and institutional capacities create unequal opportunities for curriculum development and educational quality (Logli, 2016; Rosser, 2016).
What strategies can strengthen sustainable financing and curriculum innovation?	Diversified funding, effective governance, human capital investment, digital transformation, and government support are key strategies (Johnstone & Marcucci, 2010; Lestari et al., 2026).

Source: search and synthesis results, processed.

As summarized in Table 6, the relationship between financing and curriculum development is reciprocal and strategic. Sustainable financing enables curriculum innovation, while responsive curricula contribute to institutional competitiveness and long-term development (Pfeffer & Salancik, 2006; Sporn, 2018). Therefore, strengthening financial sustainability should be regarded as a fundamental prerequisite for enhancing the quality, relevance, and global competitiveness of Indonesian Islamic Higher Education Institutions (Welch & Aziz, 2024; Allès & Seeth, 2021)..

CONCLUSION

This study examined the relationship between higher education financing and curriculum development in Indonesian Islamic Higher Education Institutions (IHEIs) through a qualitative library research approach. The findings demonstrate that financing plays a strategic role in shaping curriculum innovation, academic quality, and institutional adaptability. Financial resources influence the capacity of IHEIs to invest in academic infrastructure, faculty development, digital technologies, and quality assurance systems, all of which are essential components of contemporary curriculum development. Consequently, curriculum reform should be understood not only as an academic undertaking but also as an organizational process that depends upon the availability and sustainability of institutional resources.

The study further reveals that considerable disparities exist among Indonesian IHEIs with respect to financing structures and institutional capacities. Variations in access to government funding, tuition revenues, external partnerships, and other financial resources have produced uneven levels of readiness for curriculum innovation and educational transformation. Institutions with stronger and more diversified funding mechanisms are generally better positioned to respond to policy reforms, technological developments, and changing societal demands. Conversely, institutions with limited financial capacity face greater challenges in maintaining curriculum relevance and educational quality. These findings underscore the importance of addressing financial inequalities within the Islamic higher education sector.

From a theoretical perspective, the findings support the propositions of Human Capital Theory and Resource Dependence Theory. Investments in curriculum development represent long-term investments in human capital that contribute to educational quality and institutional competitiveness. At the same time, the availability and diversity of financial resources significantly influence institutional priorities and strategic decisions concerning academic development. Accordingly, higher education financing and curriculum development should be regarded as mutually reinforcing dimensions of institutional transformation. An integrated understanding of these dimensions provides a more comprehensive explanation of the dynamics shaping contemporary Islamic higher education in Indonesia.

In practical terms, the study highlights the importance of strengthening sustainable financing mechanisms and promoting effective resource management to support curriculum innovation. Diversification of funding sources, improvement of financial governance, investment in faculty development, and support for digital transformation are essential strategies for enhancing institutional resilience and educational quality. In addition, government policies aimed at reducing disparities among institutions and encouraging collaborative partnerships can contribute to a more balanced and competitive higher education ecosystem. Such efforts are necessary to ensure that Indonesian IHEIs are capable of responding to both national priorities and global educational challenges.

This study is limited by its reliance on secondary data derived from scholarly literature, policy documents, and previous empirical studies, which may not fully capture the diversity of experiences and institutional practices across Indonesian Islamic Higher Education Institutions. The library research design also restricts the possibility of examining causal relationships and context-specific variations through direct empirical evidence. Future studies are therefore encouraged to employ mixed-method or case study approaches involving interviews, surveys, and institutional data to provide deeper insights into the mechanisms linking financing and curriculum development. Comparative studies among different categories of IHEIs, as well as investigations into the effects of digital transformation, internationalization, and performance-based funding on curriculum innovation, would further enrich the understanding of educational governance and institutional development in Indonesian Islamic higher education.

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