## **ABSTRACT**

This study primarilly focusing on understandingthe implementation of management control systems in pesantren Salafiyah. The research was conducted in the perspective of Social Construction and Weberian concepts using Charism Leadership approach.

The study applied qualitative research methods by combaining Etnographic and Case Study as a research strategy. It took place in an Islamic boarding school named Pondok Pesantren Asrama Perguruan Islam (API) Tegalrejo, Magelang. This research used primary data collected using indepthinterviews, participants observation and documentation.

The results proves that the process of externalization, objectivation and internalization happened in API encourage santri (student) to develop takzim (respect, politeness) to their kyai (clerics), which is further indicated proper management control system applied. Takzim is considered as important values to promote steady social relationship within Pesantren Salafiyah.

Keywords: salafiyah, students, clerics, reverence