

Building the Integrity Fortress: A Holistic Performance Management and Accountability Model for Islamic Educational Institutions

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Article Info

Keywords:

Islamic Education
Accountability;
Performance
Management;
Spiritual Leadership;
Organizational
Culture;
Systematic Literature
Review

ABSTRACT

Islamic educational institutions are currently facing an accountability crisis and the phenomenon of a "simulacrum of compliance" dominated by secular administrative instruments. The failure of conventional managerial paradigms highlights the urgent need to reconstruct a holistic performance management model. This study aims to formulate an integrated model through four main pillars: Qalbu (intuitive control), Religion (theological foundation), Culture (social control), and Law (formal regulation). Using a Systematic Literature Review (SLR) based on PRISMA 2020 guidelines, 28 key publications from Scopus, Web of Science, and Sinta (2017–2026) were analyzed thematically. The review indicates that the pillars of Qalbu (muraqabah) and Religion serve as the foundation for internal control, mitigating the risk of moral deviation, while Culture (peer control) and Law (Islamic Boarding School Law 18/2019, e-RKAM) act as instruments for enforcing external collective standards. This research proposes "The Integrity Fortress," a conceptual model that synergizes vertical (transcendental) and horizontal (socio-structural) value flows. As a practical output, this model includes an implementation design matrix tailored for Madrasah Aliyah. The design features concrete applications ranging from "Unsupervised Classrooms" to internalizing Qalbu values to the utilization of the e-Madrasah system for legal certainty, illustrated through a governance scenario for student organization funds (OSIM). In conclusion, accountability in Islamic education requires an interlocking ecosystem where spiritual consciousness is transformed into organizational culture and subsequently formalized within the legal system.

Informasi Artikel

Kata Kunci:

Akuntabilitas
Pendidikan Islam;
Manajemen Kinerja;
Kepemimpinan
Spiritual;
Budaya Organisasi;
Tinjauan Literatur
Sistematis

ABSTRAK

Lembaga pendidikan Islam saat ini menghadapi krisis akuntabilitas dan fenomena "simulacrum of compliance" yang didominasi oleh instrumen administrasi sekuler. Kegagalan paradigma manajerial konvensional menegaskan urgensi rekonstruksi model manajemen kinerja yang holistik. Penelitian ini bertujuan untuk merumuskan model terintegrasi melalui empat pilar utama: Qalbu (kontrol intuitif), Agama (landasan teologis), Budaya (kontrol sosial), dan Hukum (regulasi formal). Dengan menggunakan Systematic Literature Review (SLR) berdasarkan pedoman PRISMA 2020, sebanyak 28 publikasi utama dari Scopus, Web of Science, dan Sinta (2017–2026) dianalisis secara tematik. Hasil kajian menunjukkan bahwa pilar Qalbu (muraqabah) dan Agama berfungsi sebagai fondasi pengendalian internal yang mampu meminimalkan risiko penyimpangan moral, sedangkan Budaya (peer control) dan Hukum (Undang-Undang Pesantren No. 18 Tahun 2019, e-RKAM) bertindak sebagai instrumen penegakan standar kolektif eksternal. Penelitian ini menawarkan "The Integrity Fortress," sebuah model konseptual yang mensinergikan aliran nilai vertikal (transendental) dan horizontal (sosio-struktural). Sebagai luaran praktis, model ini dilengkapi dengan matriks desain implementasi yang disesuaikan untuk Madrasah Aliyah. Desain tersebut mencakup aplikasi konkret mulai dari "Kelas Tanpa Pengawasan" untuk internalisasi nilai Qalbu hingga pemanfaatan sistem e-Madrasah guna menjamin kepastian hukum, yang diilustrasikan melalui skenario tata kelola dana organisasi siswa (OSIM). Kesimpulannya, akuntabilitas dalam pendidikan Islam memerlukan ekosistem yang saling terintegrasi, di mana kesadaran spiritual ditransformasikan menjadi budaya organisasi dan selanjutnya diformalisasi ke dalam sistem hukum.

Article History

Received : 15/03/2026
Revised : 28/05/2026
Accepted : 21/07/2026

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1. Introduction

Background of the Problem

Contemporary Islamic educational institutions, whether in the form of madrasas, pesantren, or universities, are currently in the vortex of global transformation that demands uncompromising professionalism. However, behind physical and technological advances, the world of Islamic education is facing a phenomenon, "*moral panic*," and a multidimensional accountability crisis (Ahmad et al., 2023; Rifa'i et al., 2023). This crisis is not only manifested in the form of administrative malpractice and low commitment of teachers, but also in the degradation of spiritual identity in the midst of the current digital disruption of Society 5.0 (Djollong et al., 2024; Miftahul & Minarti, 2026).

This phenomenon of integrity crisis is often rooted in the failure of the management model adopted today, which tends to be partial and overly emphasizes secular regulatory-administrative instruments (Asyafah, 2019; Karim et al., 2025). The urgency of this study is based on the fact that many Islamic educational institutions are trapped in a "culture of pseudo-obedience" (*simulacrum of compliance*), where individuals work only to meet Standard Operating Procedures (SOPs) and accreditation targets to avoid external sanctions (Azzuhri et al., 2024).

Paradigm *Agency Theory*, which dominates modern management, has proven to fail to prevent *moral hazard* because it only focuses on horizontal supervision between people, assuming that the manager is a selfish actor (Ramadan, 2022). In fact, in the intellectual treasures of Islam, accountability is not just an administrative work contract, but a manifestation of the concept of trust and *Mas'uliyah*, which includes vertical accountability to Allah SWT (Asyafah, 2019; Halim et al., 2023). The absence of a transcendental dimension in the performance management system leads to the loss of the "spirit" of education, so that the institution becomes spiritually dry despite being statistically superior (Karim et al., 2025; Sukmono & Arliman, 2022).

The challenges are increasingly complex with the enactment of Law Number 18 of 2019 concerning Islamic Boarding Schools in Indonesia. On the one hand, this regulation provides legitimacy and support for large state funding through the Islamic Boarding School Endowment Fund (Thontawi, 2024). But on the other hand, this policy triggers "*cultural shock*" for institutional managers who are used to traditional management based on charisma, *kyai* is moving towards a formal system that demands public transparency and auditing of accounting standards (Maulidah, 2022; Rofiq, 2021). Without the readiness of a strong internal infrastructure, this legal formalization risks giving birth to rigid bureaucratization that can erode the independence and authority of the *kyai* as well as the originality of pesantren values (Handayani, 2022; Safiudin et al., 2023).

In addition, social interaction in a culturally based Islamic educational environment *ukhuwwah* (brotherhood) now faces negative behavioral challenges such as peer pressure (*peer-pressure*) that are

counterproductive, gossipy, and conform to deviant norms (Judrah et al., 2024; Sari et al., 2022). Recent literature suggests that a healthy organizational culture can only be created if spiritual leadership is able to integrate self-oversight (*muraqabah*) into daily work behavior (Karim et al., 2025; Yusuf, 2021).

Based on the above description of problems and challenges, a holistic reconstruction of the performance management model is needed through the integration of four main pillars: Qalbu (intuitive control), Religion (theological foundation), Culture (social control), and Law (formal regulation) (Soleh & Muyassaroh, 2026; Syahri et al., 2025).

Conceptual Studies

The Construction of Islamic Education Accountability (The Concept of Amanah & Mas'uliyah)

Accountability in Islamic education is rooted in the principle of Tawheed, whereby each individual acts as a "caliph" (God's representative) who holds a holy mandate (Asyafah, 2019; Halim et al., 2023). This construction gave birth to the concept *Transcendental Accountability*, an absolute responsibility that goes beyond horizontal reporting to humans towards vertical accountability to Allah SWT (Asyafah, 2019; Pateda, 2024). Recent literature emphasizes that *Trust* (trust) and *Mas'uliyah* (Responsibility obligation) is not just moral rhetoric, but an instrument of institutional commitment that goes beyond formal bureaucratic rules (Halim et al., 2023; Kamali, 2022). Through the framework *Hisab* (calculation), every administrative action in a madrasah or pesantren is seen as *Shahadah* (testimonial) that has eschatological consequences (Azzuhri et al., 2024; Pateda, 2024).

Qalbu-Based Performance Management (Spiritual Leadership Dimension)

Qalbu-based performance management places spirituality at the core of internal oversight through mechanisms *Muraqabah* (awareness of the Divine presence) and *Muhasabah* (honest self-reflection) (Karim et al., 2025; Yusuf, 2021). Spiritual leadership in Islamic educational institutions transforms from a mere operational management function to a process of nurturing the soul (*Murabbi*) that fosters intrinsic motivation through values *altruistic love*, a transcendent vision, and hope (*hope/faith*) (Fry, 2017; Karim et al., 2025). Ethnographic studies show that *Muraqabah* serves as a *endogenous governance mechanism* which is able to reduce opportunistic behavior and manipulation of performance data more effectively than expensive external control systems (Karim et al., 2025; Yusuf, 2021).

Faith-Based Performance Management (Transcendental/Theological Dimension)

The theological dimension in performance management is operationalized through the UMI framework (*'Ubudiyyah, Mas'uliyah, Itqan*), a philosophy that unites administrative practice with religious devotion (Pateda, 2024; Tuan Kechik et al., 2026). *'Ubudiyyah* dictates that all managerial activities

are a form of service to Allah, so that time and resource efficiency is seen as a form of worship (Novanto et al., 2025; Tuan Kechik et al., 2026). Pillar *Mas'uliyah* Require total transparency and honesty of data as a manifestation *Trust*, while *Itqan (excellence)* demands professional mastery and impeccable technical rigor in every administrative output (Hidayati, 2025; Sukmono & Arliman, 2022).

Culture-Based Performance Management (Organizational Cultural Dimension)

The organizational culture in Islamic educational institutions is characterized by the harmony between the charismatic legitimacy of the kyai and collective social supervision (*peer-pressure*) (Sari et al., 2022; Suhana, 2020). *Peer interaction* in this environment serves as a very strong social control mechanism, where collective norms such as *ukhuwwah* (brotherhood) and *Shura* (deliberation) to maintain the integrity of individuals from ethical deviations (Sari et al., 2022; Suproatno et al., 2018). Organizational culture based on prophetic values—*Siddiq, Amanah, Tabligh, Fathanah*—able to create a work climate conducive to innovation and sustainable collaboration (Atiqullah, 2024; Suhana, 2020).

Legal-Based Performance Management (Regulatory-Administrative Dimension)

The legal dimension underwent a significant transformation after the enactment of Law Number 18 of 2019 concerning Islamic Boarding Schools (Rofiq, 2021; Thontawi, 2024). This regulation requires management formalization, transparency in grant reporting, and compliance with Islamic Boarding School Accounting Standards (SAP) (Maulidah, 2022; Rofiq, 2021). Legal accountability demands synchronization between national positive law and Islamic legal ethics to ensure the protection of rights *stakeholders* and prevention of financial malpractice (Maulidah, 2022; Syafruddin, 2020). The use of law-based management information systems such as e-RKAM and EDM is a crucial instrument in bridging the tradition of family management towards professional public governance (Firdaus, 2022; Rofiq, 2021).

2. Method

This study applies the *Systematic Literature Review* (SLR) by following the guidelines of PRISMA 2020 (Carrera-Rivera et al., 2022; Page et al., 2021). Data searches were carried out systematically on the Scopus, Web of Science, and Sinta 1-2 databases using the keywords: "*Islamic Educational Accountability*", "*Spiritual Leadership*", "*Organizational Culture*", and "*Legal Accountability*". This protocol ensures transparency in the selection of 28 main reference literature (7 references per aspect) (Azarian et al., 2023; Prasetyo et al., 2024).

Inclusion criteria are strictly set: (1) Original journal articles indexed by Scopus Q1/Q2 or Sinta S1/S2; (2) Publication time range 2017–2026; (3) Focus on Islamic educational institutions (madrasas, pesantren, PTKIN/S); and (4) Full text is available in Indonesian or English (Asbari, 2024; Zainuddin, 2025). Exclusion is

imposed on predatory journals, opinion articles, proceedings without *peer-review*, and unpublished thesis/dissertation (Anwar & Rahmawati, 2023; Bustomi et al., 2024)

Data Extraction and Analysis

Data were extracted using a systematic matrix to identify the authors, year, methodology, and key findings. Furthermore, a thematic analysis was carried out (*Thematic Analysis*) to group the findings of the literature into themes that are interrelated between spiritual, social, and legal dimensions (Engkizar et al., 2025; Mousavinasab et al., 2021).

3. Result and Discussion

Characteristics of Literature and Research Dynamics

Data extraction shows a paradigm shift in Islamic Education Management research. Since 2022, there has been an increase in publications integrating artificial intelligence (AI) into the Islamic ethical framework (Arif et al., 2025; Hidayati, 2025). The SLR findings confirm that the variables Qalbu and Religion act as the main predictors of individual integrity, while Culture and Law are strong moderators in organizational effectiveness (Safiudin et al., 2023; Thontawi, 2024). Quantitatively, the literature reviewed shows a shift in focus from traditional operational management to value-based strategic management post-COVID-19 pandemic (Muka et al., 2020; Syahri et al., 2025)

Table 1. Dominant Findings on Qalbu, Religious, Cultural and Legal Aspects

Aspects	Dominant Findings	Key Literature
Qalbu	<i>Muraqabah</i> acts as an internal control that lowers the opportunistic behavior of the staff.	(Ahmadi et al., 2024; Karim et al., 2018; Yusuf, 2021)
Religion	Dualistic (God-Man) accountability strengthens professional commitment through the concept of <i>Trust</i> .	(Alfian et al., 2023; Asyafah, 2019; Rozi et al., 2022)
Culture	<i>Peer pressure</i> and leadership role models (<i>qudwah</i>) maintain the norms of collective integrity.	(Rosyid, 2022; Sari et al., 2022; Suhana, 2020)
Law	The Islamic Boarding School Law 18/2019 encourages the formalization of audits and transparency of public funds.	(Firdaus, 2022; Maulidah, 2022; Rofiq, 2021)

Table 2. Thematic Analysis Results

Main Theme	Synthesis Findings	Pillars of Accountability	Key References
Transcendental Integrity	Accountability as a vertical mandate reduces the manipulation of performance data.	Qalbu & Religion	(Karim et al., 2025; Pateda, 2024)
Digital Stewardship	EDM and e-RKAM as a technological manifestation of the value of trust and honesty.	Law & Religion	(Rizki & Wati, 2025; Thontawi, 2024)
Social Moral Shield	<i>Peer interaction</i> in pesantren prevents ethical deviations collectively.	Culture	(Fry, 2017; Sari et al., 2022; Suhana, 2020)
Administrative Formalism	Law 18/2019 encourages the transformation of traditional management towards professional auditing.	Law	(Maulidah, 2022; Rofiq, 2021)
Digital Well-being	Spiritual management protects educators from the stress of technological overload.	Qalbu	(Miftahul & Minarti, 2026)

Synthesis of Findings 1: Qalbu and Religion as Internal Foundations (*The "Why"*)

Thematic analysis confirms that the pillars of Qalbu and Religion serve as the main moral drivers. The concept of *muraqabah* acts as an automatic internal control (*endogenous control*) that is able to reduce the risk of *moral hazard* (Karim et al., 2025; Yusuf, 2021). Through the UMI framework, *Ubudiyah* positions work

as worship, *Mas'uliyah* ensures that every task is an auditable mandate, and *Itqan* demands professional excellence (Alfian et al., 2023; Pateda, 2024). Without this spiritual foundation, legal regulation often experiences "integrity leakage" through the practice of a *simulacrum of compliance* (Azzuhri et al., 2024; Ramadhan, 2022).

Synthesis of Findings 2: Culture and Law as External Instruments (*The "How"*)

The Culture and Law Pillar provides a structure to enforce standards collectively and regulatively. Peer interaction (*peer-pressure*) in pesantren serves as a "collective moral shield" that protects individuals (Sari et al., 2022; Suhana, 2020). Legally, the Islamic Boarding School Law 18/2019 has encouraged the formalization of financial management and transparent public audits (Maulidah, 2022; Rofiq, 2021). The use of digital systems such as e-RKAM and EDM facilitates transparency to the state and donors (Arif et al., 2025; Thontawi, 2024).

Construction of the Conceptual Model: The Interlocking Ecosystem of Islamic Educational Accountability

This research offers a *grand theory* in the form of an "Integrated Accountability Ecosystem" which is rooted in *Islamic Stewardship Theory*. This model works through four interlocking layers:

1. **Core Layer (Qalbu):** *Muraqabah* as a motor driving intuitive control (Karim et al., 2025; Yusuf, 2021).
2. **Layers of Framework (Religion):** Ubudiyah's Vision and *Mas'uliyah* Framework (Asyafah, 2019; Hidayati, 2025).
3. **Stabilizer Layer (Culture):** Ukhuwwah-based collective social control (Sari et al., 2022; Suhana, 2020).
4. **Layer of Regulator (Legal):** Formal operational standards and digital management information systems (Rofiq, 2021; Thontawi, 2024).

Visualization of *The Integrity Fortress Model*

This model shows two major currents that lead to the institutionalization of ethics. First, the vertical arrow highlights the source of transcendental value rooted in *the inner consciousness*. Second, the horizontal arrow represents the diffusion of spiritual values from the individual order into a sociological norm and eventually transforms into a valid positive legal framework

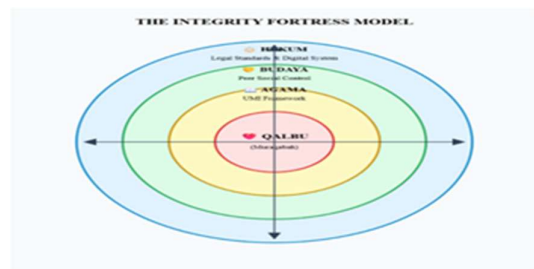


Figure 1: Visualization of the Qalbu Pillar Integration Model, Religion, Culture and Law

Image Caption :

Symbols & Elements	Dimensions	Directions	Core Meaning	Academic Interpretation	Summary / Quotes
(↑) (↓) Vertical Arrow	Transcendental –Internal	From center to top (and vice versa)	The relationship between <i>Qalbu (Muraqabah)</i> and Divine values. Integrity comes from spiritual awareness that is connected to religious norms.	Representation of <i>transcendental accountability</i> and <i>spiritual self-regulation</i> . The main control is that consciousness is supervised by God (<i>muraqabah</i>).	"Integrity is not only social, but rooted in a transcendental consciousness that connects individuals to divine values."
(→) (←) Horizontal Arrow	Social–Structural	From center to side (left–right)	The process of spreading values from individuals to culture (<i>peer control</i>) and law (<i>legal system</i>).	Representation of <i>social diffusion of values</i> and <i>institutionalization of ethics</i> . The value of <i>qalbu</i> becomes a social norm and is then formalized in law.	"The process of transforming values from the individual level to the social and legal system as a form of institutionalization of integrity."
(a) Overall Meaning	Integration (Two Major Currents)	Vertical & Horizontal	Uniting two mainstreams: Vertical as a source of value (spiritual) and Horizontal as dissemination & reinforcement (social & legal).	It is a unified system in which the spiritual consciousness of the individual directly shapes and strengthens the social and legal ecosystem.	Intact integrity requires a strong spiritual foundation (vertical) as well as real actualization in society (horizontal).

So it's not just a circle, but: Dynamic system: from → consciousness to culture → to system

Implementation Design in Madrasah

To translate this dynamic model (from Awareness → Culture → System) into the context of Madrasah Aliyah (MA), we must look at how the four layers are implemented in the daily lives of students, teachers, education staff, and madrasah heads.

The following is a structured and interesting table design to visualize a concrete example of the application of the four layers of *interlocking* in Madrasah Aliyah, complete with a scenario of the dynamics of the current.

Table 1: Implementation Matrix of 4 Layers of Ecosystem in Madrasah Aliyah

Layers (Dimensions)	Key Focus	Sasaran / Actor	Examples of Concrete Applications
1. Core Layer (Heart/Qalbu)	<i>Muraqabah</i> Awareness (Feeling Watched by Allah)	Students	"Unsupervised Class" & "Honesty Canteen"
Intuitive Drive Motor (Vertical)		Teachers & Staff	Students do not cheat/steal not because they are afraid of CCTV or punishment, but purely because of the encouragement of integrity from within. Unsupervised Dedication Preparing RPP/Teaching Modules and teaching optimally even though the Head of the Madrasah is not in place, based on the awareness that teaching is charity.
		Curriculum (Teacher)	Integrative Curriculum Science teachers (Biology/Physics) are required to relate the subject matter to the holy verses of the Qur'an (e.g., the creation of the universe).
2. Layers of Framework (Religion)	Vision of <i>Ubudiyah</i> (Worship) & <i>Mas'uliyah</i> (Moral Responsibility)	HR (Students & Teachers)	Spiritual Integrity Pact The signing of the "Pledge of Trust" when entering the madrasah which positions the task of learning/teaching as a form of worship and responsibility to the people.
3. Stabilizer Layer (Culture)	Ukhuwwah-based <i>peer-control</i> (Mutual Care)	Teacher	Peer-Review System The culture of mutual supervision in MGMP madrasah is <i>tawasi bil haq</i> (mutual advice) to improve quality, not to knock each other down.
		Students	Culture Anti-Bullying & Senioritas OSIM, Rohis, and Scouts are designed with a <i>mentoring/halagah</i> system where the upperclassmen become spiritual/academic mentors who care.

Table 2: Current Dynamics Scenario (*The Integrity Fortress* in Action) Case Study: Management of OSIM Activity Funds at Madrasah Aliyah

Current Direction	Layers Stages	Actor's Process & Actions	Realized Values
Vertical Arrow	Layer 1: <i>Muraqabah</i>	The OSIM Treasurer records every expenditure of activity proposals honestly and very carefully down to the smallest rupiah unit.	Personal Integrity: Arises from the fear of Allah and full awareness that student funds are the mandate of the ummah that will be accounted for.
(Spiritual → Internal)	Layer 2: <i>Mas'uliyah</i>		
Horizontal Arrow	Layer 3: The Culture of <i>Friendship</i>	The honesty of the treasurer is supported by the Chairman of OSIM & Pembina through the habit of <i>cross-checking</i> receipts in a family manner. The report is then uploaded to the madrasah system.	Systemic Transparency: Sociological oversight (peer oversight) is transformed into formal accountability that is in accordance with the SOP and is openly accessible to the committee.
(Social → Structural)	Layer 4: Regulator/Legal		

4. Conclusion

This systematic literature review confirms that accountability in Islamic education is multidimensional. Successful performance management cannot be achieved through formal legal compliance alone if it is not grounded in the spiritual consciousness of the individual. The "The Interlocking Ecosystem" model offers a solution to the integrity crisis by synergizing aspects of modern managerial rationality and the purity of traditional spirituality.

Limitations and Subsequent Research Recommendations

The main limitation of this SLR is its reliance on secondary literature which, while credible, still requires empirical validation in the field more broadly in different Muslim cultural contexts. This study also shows that research on legal accountability in Islamic boarding schools is still in the early stages after the enactment of Law 18/2019, so there is still a wide space for future research. The next research agenda should be directed at testing this conceptual model through quantitative studies to measure the correlations between variables statistically, or through ethnographic qualitative studies to see how the Qalbu pillar is internalized into daily work behavior in modern madrasahs and pesantren. The development of a technology-based accountability system that remains rooted in spiritual values (High Tech - High Touch) is also a very relevant research opportunity in the Society 5.0 era.

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