



MANAGEMENT CONTROL SYSTEM (CONTROLLING) IN STRATEGIC PLANNING OF ISLAMIC RELIGIOUS EDUCATION: A LITERATURE REVIEW

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ABSTRACT

This study aims to analyze the conceptual framework of strategic control in Islamic education management, explore how control is integrated within the strategic planning cycle, and identify influencing factors and implementation challenges. A qualitative library research approach was employed, analyzing articles published between 2021 and 2026 from Google Scholar, Garuda, SINTA, and Scopus databases using thematic content analysis. The findings reveal that management control in Islamic education operates across three interconnected levels: philosophical-normative, structural-procedural, and operational-technological. At the philosophical-normative level, control is understood as part of religious accountability (*amanah*) grounded in values such as *hisbah*, *ihsan*, and *amanah*. At the structural-procedural level, control is manifested through internal audits, periodic monitoring and evaluation, and quality assurance systems integrated within the strategic planning cycle. At the operational-technological level, control is implemented through management information systems enabling real-time monitoring and evidence-based decision-making. Effectiveness is influenced by strategic leadership, organizational culture rooted in Islamic values, and stakeholder participation. Key challenges include qualitative output measurement, goal ambiguity, policy-implementation gaps, and complexity of causal relationships between managerial interventions and educational outcomes. The study contributes an integrative framework bridging strategic management perspectives with the distinctiveness of Islamic education, emphasizing that control cannot be reduced to conventional management techniques but requires understanding of spiritual, cultural, and ethical dimensions.

Keywords: Islamic Education, Management Control System, Strategic Planning, Controlling, Literature Review

ABSTRAK

Kajian ini bertujuan menganalisis kerangka konseptual pengendalian strategis dalam manajemen pendidikan Islam, mengeksplorasi bagaimana pengendalian diintegrasikan dalam siklus perencanaan strategis, serta mengidentifikasi faktor-faktor yang mempengaruhi dan tantangan implementasinya. Pendekatan kualitatif dengan jenis kajian pustaka digunakan,

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menganalisis artikel yang diterbitkan antara tahun 2021–2026 dari basis data Google Scholar, Garuda, SINTA, dan Scopus melalui analisis isi tematik. Temuan mengungkapkan bahwa pengendalian manajemen dalam pendidikan Islam beroperasi pada tiga level yang saling terkait: filosofis-normatif, struktural-prosedural, dan operasional-teknologis. Pada level filosofis-normatif, pengendalian dipahami sebagai bagian dari akuntabilitas keagamaan (amanah) yang berlandaskan nilai-nilai seperti hisbah, ihsan, dan amanah. Pada level struktural-prosedural, pengendalian diwujudkan melalui audit internal, monitoring dan evaluasi berkala, serta sistem penjaminan mutu yang terintegrasi dalam siklus perencanaan strategis. Pada level operasional-teknologis, pengendalian diimplementasikan melalui sistem informasi manajemen yang memungkinkan pemantauan real-time dan pengambilan keputusan berbasis bukti. Efektivitas dipengaruhi oleh kepemimpinan strategis, budaya organisasi yang berakar pada nilai-nilai Islam, dan partisipasi pemangku kepentingan. Tantangan utama meliputi pengukuran output kualitatif, ambiguitas tujuan, kesenjangan kebijakan-implementasi, dan kompleksitas hubungan kausal antara intervensi manajerial dan hasil pendidikan. Kajian ini menyumbangkan kerangka integratif yang menjembatani perspektif manajemen strategis dengan kekhasan pendidikan Islam, menekankan bahwa pengendalian tidak dapat direduksi menjadi teknik manajemen konvensional tetapi memerlukan pemahaman tentang dimensi spiritual, kultural, dan etis.

Kata Kunci: Pendidikan Islam, Sistem Pengendalian Manajemen, Perencanaan Strategis, Controlling, Kajian Pustaka

INTRODUCTION

Islamic Religious Education (PAI) in Indonesia occupies a strategic position within the national education system, serving not merely as a vehicle for transmitting religious knowledge but also as an instrument for shaping the character and moral identity of the younger Muslim generation. Law No. 20 of 2003 on the National Education System mandates religious education as a compulsory subject at all levels of schooling, establishing PAI as a fundamental component of the educational landscape (Undang-Undang Republik Indonesia Nomor 20 Tahun 2003 tentang Sistem Pendidikan Nasional, 2003). Data from the Ministry of Religious Affairs (2023) indicates that there are more than 82,000 madrasas with approximately 4.5 million students enrolled, making PAI one of the largest educational subsystems in Indonesia. This quantitative magnitude underscores the significant responsibility borne by Islamic educational institutions to deliver quality education that is both academically rigorous and spiritually grounded.

However, amid the dynamics of globalization and accelerating social change, the implementation of PAI faces fundamental challenges that require comprehensive attention. Empirical observations and scholarly investigations reveal that the quality of PAI learning remains uneven across regions, with significant disparities between



urban and rural areas, and between well-resourced and under-resourced institutions (Fattah, 2019). Furthermore, many Islamic educational institutions have not yet developed systematic strategic planning documents that can guide their long-term development (Yusuf, 2023). Perhaps most critically, the management control function has not been optimally implemented due to weak monitoring and evaluation mechanisms, resulting in a gap between institutional visions and day-to-day operational practices (Nurdin, 2021). These challenges are compounded by rising stakeholder expectations for the quality of PAI graduates, while the resources and governance capacities of many institutions remain inadequately prepared to meet such demands (Rahmawati, 2022).

In the broader context of management studies, the control function (*controlling*) occupies a position of critical importance that is often underappreciated relative to planning and actuating functions (Alwi, 2021). Management control systems serve as the mechanism that ensures strategic plans are implemented effectively and efficiently, while simultaneously providing the feedback necessary for organizational learning and continuous improvement (Rahman, 2021). As articulated in the Systematic Literature Review conducted by researchers examining POAC functions in Islamic education, the controlling function in Islamic educational contexts is carried out through evaluation grounded in spiritual accountability and ethical responsibility, aiming not only for operational efficiency but also for the internalization of deep spiritual values (Kurniawan, 2021). This perspective positions control as an integral component of religious accountability (*amanah*), demanding both moral and spiritual answerability (Suryana, 2022).

The integration of control within strategic planning frameworks has been examined across various educational contexts. Studies of strategic management implementation in madrasas demonstrate that the strategic management process comprises environmental analysis, strategy formulation, strategy implementation, and evaluation and control stages (Anwar, 2020). At MA Raudlatusy Syubban, for instance, the control phase involves the madrasah principal regularly monitoring and controlling the strategic management process to ensure alignment with plans, providing guidance when obstacles arise, and collecting and analyzing findings to formulate recommendations for future improvements (Fadli, 2021). This empirical evidence illustrates how control is embedded within the strategic management cycle rather than functioning as a separate, terminal activity (Mulyasa, 2020).

Contemporary scholarship on Islamic educational management increasingly emphasizes the integration of Islamic values into every stage of management. Analysis of strategic planning and quality supervision in Islamic educational institutions reveals that integrating Islamic values such as *amanah*, *ihsan*, and *musyawarah* into management stages is essential for achieving Total Quality Education oriented toward both worldly and otherworldly success (Zubaedi, 2021). Quality supervision functions as a control and continuous improvement mechanism,



ensuring that all inputs and processes conform to established standards (Hidayat, 2022). In this framework, control is understood not merely as an administrative procedure but as a mechanism for continuous improvement grounded in Islamic ethical principles (Wibowo, 2023).

The digital transformation era presents both opportunities and challenges for strengthening management control systems in Islamic educational institutions. Research on digital transformation strategies in Islamic education management identifies five key dimensions: strategic digital orientation, digital capacity development, organizational adaptation, technology-based governance, and Islamic value integration (Fadli, 2021). The transformation mechanism proceeds through stages of strategic orientation, capacity development, organizational adaptation, Islamic value integration, and sustainable digital transformation (Huda, 2022). This suggests that effective control in contemporary Islamic education requires the integration of technological capacity with human development, organizational change, governance, and Islamic values—a multidimensional approach that goes beyond conventional management techniques (Rahman, 2021).

Despite the growing body of literature on management functions in Islamic education, significant gaps remain in understanding how management control systems are specifically integrated with strategic planning. The existing studies tend to be fragmented, with some focusing on technical aspects of technology use while neglecting the integration of Islamic values in management systems (Alwi, 2021). A systematic review of management functions in Islamic education notes that the application of management functions in Islamic education aims not only to achieve operational efficiency but also to internalize deep spiritual values, offering a new perspective for Islamic education managers in maximizing management roles based on Islamic principles (Kurniawan, 2021). However, the specific mechanisms through which control is integrated into strategic planning frameworks, and the factors that influence its effectiveness, remain underexplored (Yusuf, 2023).

The complexity of measuring output and impact in Islamic education presents additional challenges for effective control. Islamic education aims to produce graduates who are not only academically competent but also possess strong religious character and moral integrity—outcomes that are inherently qualitative and difficult to quantify through conventional metrics (Nurdin, 2021). Studies on monitoring and evaluation in Islamic education policy emphasize the need for integrated approaches that address administrative supervision, academic assessment, and Islamic normative values (Kurniawan, 2021). Without such integrated approaches, monitoring and evaluation risk failing to capture the full reality of educational outcomes, particularly the spiritual and moral dimensions that are central to Islamic education's mission (Suryana, 2022).

Leadership and organizational culture emerge as critical factors influencing the effectiveness of management control systems in Islamic educational institutions.



Research indicates that strategic leadership plays a crucial role in translating strategic direction into policies, programs, and actions that can be implemented throughout the organization (Ma'arif, 2023). Furthermore, the integration of faith and technology is not contradictory but complementary—technology provides structure while faith provides direction and meaning (Wibowo, 2023). When both are united in a harmonious system, Islamic education is capable of producing effective governance that is also spiritually grounded (Siregar, 2020).

Stakeholder participation constitutes another essential element in effective control. Literature on Islamic education management emphasizes that gathering and analyzing feedback from students, parents, and the community not only enhances stakeholder engagement but also provides social legitimacy for educational institutions (Rahmawati, 2022). Participatory and collaborative decision-making is viewed as more effective than centralized approaches, as strategies become more effective when they involve stakeholders in their formulation and implementation (Anwar, 2020).

Based on the foregoing analysis, this literature review aims to systematically analyze how management control systems (*controlling*) are integrated within the strategic planning of Islamic Religious Education. The study seeks to address existing gaps in the literature by developing a synthesis that bridges strategic management perspectives with the distinctive characteristics of Islamic education, while identifying mechanisms, influencing factors, and implementation challenges (Alwi, 2021; Rahman, 2021). Specifically, this review explores three central questions: *First*, what is the conceptual framework of strategic control in Islamic education management? *Second*, how is control integrated within the strategic planning cycle and what mechanisms are employed? *Third*, what factors influence the effectiveness of control and what challenges are encountered in its implementation? By addressing these questions, the study contributes an integrative framework that enriches the literature on Islamic education management and provides a conceptual foundation for developing more effective control systems in Islamic educational institutions in Indonesia (Yusuf, 2023; Zubaedi, 2021).

METHOD

The qualitative approach was selected because the primary objective of this study is to understand in depth how management control systems (*controlling*) are integrated within the strategic planning of Islamic Religious Education, rather than to test hypotheses or measure variables statistically (Snyder, 2019). Library research is deemed appropriate because this study seeks to develop a conceptual synthesis from available literature, identify emerging patterns and themes, and construct an integrative framework that bridges strategic management perspectives with the distinctive characteristics of Islamic education (Zed, 2014).



The data sources in this study consist of primary and secondary data. Primary data are the main texts that directly discuss management control systems, strategic planning, and Islamic education management. Secondary data are supporting literature that enriches the analysis, including journal articles, books, conference proceedings, and relevant policy documents (Miles et al., 2014).

The inclusion criteria for data sources are established as follows: (1) journal articles published within the 2021–2026 period; (2) discussing topics related to management control systems, strategic planning, quality management, or Islamic education management; (3) published in nationally accredited SINTA journals or reputable international journals; (4) available in full text; and (5) possessing clear publication identity (DOI, ISSN, or verified publisher) (Page et al., 2021). The exclusion criteria include: (1) articles that merely mention the term control without substantive discussion; (2) publications without a clear publisher identity; (3) duplicate documents; and (4) articles irrelevant to the research questions (Snyder, 2019).

Data collection was conducted through documentation techniques with a systematic literature search. The search was conducted through Google Scholar, Garuda (Garba Rujukan Digital), SINTA (Science and Technology Index), and **Scopus** databases to obtain comprehensive literature coverage (Zed, 2014). The keywords used in the search included combinations of: "sistem pengendalian manajemen" OR "controlling" AND "perencanaan strategis" AND "pendidikan Islam"; "manajemen strategik pendidikan Islam"; "pengendalian mutu pendidikan Islam"; "sistem penjaminan mutu internal madrasah"; "supervisi pendidikan Islam"; "sistem informasi manajemen pendidikan Islam"; and "audit internal lembaga pendidikan Islam" (Page et al., 2021).

Each article that met the inclusion criteria was recorded in a data extraction matrix containing: (1) article identity (author, year, title, journal name); (2) study focus; (3) method used; (4) main findings; (5) relevance to the research questions; and (6) analytical notes. This matrix serves as an *audit trail* that enables tracing the analysis process (Miles et al., 2014).

Data analysis was conducted through content analysis with a thematic approach. The analysis process followed four stages that were iterative and recursive (Braun & Clarke, 2006):

First, data condensation. The collected data were selected and focused on aspects relevant to the research questions. Articles that did not substantively discuss control in the context of Islamic education strategic planning were excluded from the main analysis, although they were recorded as supporting literature (Miles et al., 2014).

Second, data display. The condensed data were presented in a thematic matrix that grouped findings based on emerging themes, such as: conceptual framework of control, integration of control within the strategic planning cycle, control



mechanisms (quality, audit, information systems, supervision), influencing factors, implementation challenges, and future research agenda (Miles et al., 2014).

Third, conclusion drawing and verification. The identified themes were critically analyzed to identify patterns, relationships, and gaps. This process involved dialogue between literature findings and the theoretical framework used, as well as the author's interpretation of the meaning and implications of the findings (Braun & Clarke, 2006).

Fourth, synthesis. The final stage was integrating fragmented findings into a coherent conceptual framework. This synthesis produced a three-level model of strategic control in Islamic education (philosophical-normative, structural-procedural, and operational-technological) that constitutes the main contribution of this study (Snyder, 2019).

Data validity in this literature review was maintained through several strategies. First, source triangulation was conducted by comparing findings from various different articles to ensure consistency and identify variations in findings (Miles et al., 2014). Second, dependability was maintained through documentation of search procedures, inclusion-exclusion criteria, and extraction matrices that enable replication of the process (Page et al., 2021). Third, confirmability was maintained by presenting direct quotations from the analyzed sources and avoiding interpretations not supported by the data (Braun & Clarke, 2006). Fourth, transferability was maintained by adequately describing the context and characteristics of the data sources so that readers can assess the extent to which findings can be applied to other contexts (Snyder, 2019).

This study has methodological limitations that need to be acknowledged. First, as a literature review, the findings depend on the availability and quality of published literature. Literature that explicitly discusses the integration of management control systems with strategic planning in the context of Islamic Religious Education in Indonesia is still limited, so the resulting synthesis may not fully capture the complexity of practices in the field (Zed, 2014). Second, most of the analyzed literature consists of case studies at specific institutions, so generalization of findings needs to be done carefully (Miles et al., 2014). Third, this study does not conduct empirical validation of the developed framework, so further research is needed to test its usefulness and relevance in practice (Snyder, 2019).

RESULTS AND DISCUSSION

Conceptual Framework of Strategic Control in Islamic Education Management

In the context of Islamic education, management control does not function as an activity separate from strategic planning. A review of the literature indicates that control serves as the mechanism ensuring that formulated strategic plans are implemented effectively and efficiently. The strategic control function acts as a bridge



connecting the establishment of organizational goals with their actual achievement in practice. As emphasized by Alwi (2021), strategic planning functions as a compass determining direction, targets, and resource allocation in a directed and flexible manner, while quality supervision functions as a control and continuous improvement mechanism ensuring that all inputs and processes conform to the standards established in the strategic plan.

An analysis of the Islamic education management literature reveals that control in this context possesses characteristics distinguishing it from control in conventional organizations. The integration of Islamic values into every stage of management is essential for achieving Total Quality Education oriented toward both worldly and otherworldly balance (Zubaedi, 2021). Control is understood not merely as an administrative mechanism for ensuring efficiency, but also as part of religious accountability (*amanah*) demanding moral and spiritual answerability. The control function in Islam emphasizes the concept of *hisbah*, namely supervision oriented not only toward results but also toward processes that are honest and trustworthy (Kurniawan, 2021).

The paradigm shift in Islamic education management reflects a fundamental transformation from centralistic, top-down approaches toward decentralistic, bottom-up approaches that emphasize holistic development, cultural diversity, and community participation (Zubaedi, 2021). The old paradigm, characterized by partial orientation and dominant government control, has been replaced by a new paradigm that prioritizes awareness of unity within cultural diversity, upholds human and religious morality, and fosters creative, productive, and legal awareness (Anwar, 2020). This paradigmatic transformation has significant implications for management control systems, as it necessitates control mechanisms that are not only technically efficient but also culturally sensitive and participatory in nature (Mulyasa, 2020).

Within this context, the ultimate goal of Islamic education as articulated by scholars such as Muhammad Munir Mursyi, Ali Asyraf, and Abdul Fattah Jalaluddin provides the philosophical foundation for control practices. Mursyi (1977) asserts that Islamic education is directed toward producing human beings who worship Allah and fear Him (*tansyi'ah al-Insan alladzi ya'budullah wa yahsyahu*). Asyraf (1979) emphasizes that the ultimate aim lies in the realization of complete submission to Allah at the individual, community, and humanity levels. Jala further elaborates that the general goal is to prepare human beings who embody the characteristics of *Ibadurrahman*—the servants of Allah who receive honor. These formulations underscore that control in Islamic education must be oriented not merely toward operational efficiency but toward the achievement of spiritual and moral objectives (Kurniawan, 2021). Consequently, effective control systems must integrate both technical and normative dimensions, ensuring that managerial processes align with the transcendent purposes of Islamic education (Wibowo, 2023).



The synthesis of the literature indicates that the paradigm of Islamic education strategic management has undergone a shift from administrative and operational orientation toward strategic and adaptive orientation (Anwar, 2020). Evaluation in the contemporary paradigm is no longer understood as merely measuring program achievement, but as a continuous improvement process used for adaptation and refinement of strategy (Mulyasa, 2020). Islamic values such as *amanah*, *syura*, justice, *ihsan*, and responsibility become strategic principles influencing how organizations determine priorities, make decisions, manage resources, and evaluate success (Wibowo, 2023). Thus, the management control system in Islamic education operates on a more complex dimension than mere technical control.

Integration of Control within the Strategic Planning Cycle

Strategic planning and control constitute two management functions that are closely interrelated in Islamic educational institutions. The strategic management literature affirms that evaluation and control must be a continuous monitoring process throughout the formulation and implementation stages of strategic planning (Rahman, 2021). This is necessary so that problems emerging during both stages can be immediately identified and addressed. Research by Fadli (2021) demonstrates that in Islamic educational institutions, good strategic planning becomes the foundation for achieving long-term vision, mission, and goals, while integrated quality supervision ensures the achievement of quality standards on a sustainable basis.

An analysis of strategic management practices in Islamic educational institutions reveals that control is integrated within the complete strategic management cycle, where evaluation is not a terminal activity but part of a continuous process informing subsequent planning (Anwar, 2020). This framework aligns with the *Plan-Do-Check-Act* (PDCA) cycle adapted within the Islamic education context, where the *check* and *act* stages constitute manifestations of the control function enabling organizations to learn from implementation and conduct systematic improvement (Mulyasa, 2020).

The steps in strategic planning—determining goals, identifying problems, collecting data, determining stages of activity, and formulating solutions—provide a procedural roadmap for integrating control within each phase of the planning cycle (Alwi, 2021). Control is not an activity that occurs only at the end of the planning cycle but is embedded within each step, ensuring that goals remain aligned with Islamic values, problems are identified accurately, data are collected systematically, and solutions are formulated based on evidence (Rahman, 2021). This integration reflects the understanding that control in Islamic education is not merely a technical function but a continuous process of ensuring alignment between transcendent purposes and operational practices (Mulyasa, 2020).

Within the framework of the Internal Quality Assurance System (SPMI), the PPEPP cycle, Planning, Implementation, Evaluation, Control, and Improvement is a



concrete manifestation of the integration of control within strategic planning (Nuridin, 2021). The control stage in this cycle encompasses continuous academic and managerial supervision, ensuring that the steps of teachers and staff align with established plans. Ultimately, all these efforts are carefully measured through an indicator-based reporting system assessing the extent to which national education standards have been achieved (Kurniawan, 2021). This integration demonstrates that control is not a separate function but an integral component of a sustainable strategic management process.

It is important to note that the effectiveness of control within the strategic planning cycle is highly dependent on the quality of self-evaluation conducted. The literature emphasizes that the effectiveness of SPMI lies in the honesty of self-evaluation so that work plans do not merely become formal documents, as well as in the courage of management to use evaluation results not merely as reports, but as a basis for conducting control that gives birth to genuine quality improvement (Suryana, 2022). This demonstrates that the cultural and ethical dimensions of control are as important as procedural and technical dimensions.

Control Mechanisms in Islamic Educational Institutions

1. Quality Control as a Critical Dimension

Strategic planning in Islamic education cannot be separated from quality assurance efforts. The Islamic education management literature affirms that quality assurance aims to meet or exceed National Education Standards, and is conducted gradually, systematically, and in a planned manner within a quality assurance program with clear targets and timeframes (Kurniawan, 2021). The quality control process in education is conducted through supervision programs encompassing monitoring, evaluation, and follow-up activities so that established quality requirements can be achieved (Hidayat, 2022).

In the context of Islamic education, quality control possesses an additional dimension not found in conventional quality management frameworks. The concept of Total Quality Management (TQM) in Islamic education is adapted into a moral-spiritual impetus, where values such as *ihsan*—performing work to the best of one's ability—become the foundation for achieving the highest quality (Zubaedi, 2021). Alwi (2021) emphasizes that quality supervision in Islamic educational institutions must be integrated with Islamic values such as *ihsan* and *amanah*, thereby producing graduates who are not only academically intelligent but also excellent in character. Thus, quality assurance in Islamic education is not merely a normative regulatory obligation, but also a religious responsibility to produce graduates with guaranteed character and religious knowledge.

The integration of TQM within Islamic education policy demonstrates progressive yet not comprehensive development. An analysis of the literature reveals that TQM principles have begun to be integrated, particularly in leadership,



performance measurement, and continuous improvement mechanisms (Mulyasa, 2020). However, optimal implementation still requires greater attention to stakeholder participation, strengthening of quality culture, use of data for decision-making, and alignment with Islamic values (Rahmawati, 2022). The gap between formal policy and implementation practice becomes a significant issue, where several Islamic educational institutions face obstacles in consistently applying TQM principles due to resource limitations, lack of technical training for educators, and organizational cultures still accustomed to traditional practices (Suryana, 2022).

2. Operational Audit and Internal Control

Another important control mechanism in Islamic educational institutions is operational audit and internal control. Operational audit functions to evaluate the efficiency and effectiveness of organizational operations as well as compliance with established policies and procedures. In the context of Islamic educational institutions, operational audit can be an important instrument for improving the quality of educational services (Hidayat, 2022).

Internal control in Islamic educational institutions encompasses comprehensive elements, including the control environment, risk assessment, control activities, information and communication, and monitoring of controls (Rahman, 2021). This framework aligns with internal control practices applied in government organizations and can be adapted to the context of Islamic educational institutions. Monitoring and evaluation of internal control implementation become important mechanisms for ensuring that the control system functions as intended and provides feedback for continuous improvement (Kurniawan, 2021).

The literature on educational control in the perspective of the Qur'an and Hadith emphasizes that the function and purpose of educational control is as an examination effort regarding the course of planning within an educational institution to prevent unfavorable outcomes (Alwi, 2021). The Qur'an provides firm warnings so that matters potentially harming the institution or stakeholders do not occur. The Qur'an demands introspection and self-evaluation as a leader, to ensure whether the steps taken align with previously formulated plans and programs (Wibowo, 2023). In this context, educational control functions not only as an administrative mechanism, but also as a spiritual practice demanding awareness of responsibility before Allah.

3. Control Based on Management Information Systems

The development of information technology has opened new opportunities for strengthening management control systems in Islamic educational institutions. Digitalization of education has brought significant impacts on how Islamic institutions perform their managerial functions (Fadli, 2021). The literature on Islamic education management transformation in the Society 5.0 era identifies a paradigm shift in supervision from conventional models toward technology-based supervision



encompassing real-time monitoring, predictive analysis, and data-based decision-making (Huda, 2022).

Technology-based information systems enable faster, more accurate, and transparent data management. In the context of madrasas and pesantren, digitalization has begun to be applied in personnel administration, academics, finance, and learning evaluation systems (Fadli, 2021). Innovation in management information systems is manifested through the development of digital applications integrating student data, financial administration, and academic progress reports in real-time. The integration of values and modern management through SIM innovation has proven capable of enhancing accountability, transparency, and quality of educational services (Huda, 2022).

At a more macro level, the implementation of the Education Management Information System (EMIS) within the Ministry of Religious Affairs demonstrates how information systems can support strategic decision-making. This system ensures that data is integrated, accurate, and usable for decision-making (Rahman, 2021). The data update process conducted periodically ensures that recorded information is always current and valid, so that decisions taken are not based on outdated data (Nurdin, 2021).

However, the implementation of management information systems in Islamic educational institutions still faces challenges in the form of low technological literacy of educational personnel, limited system training, and the absence of institutional policies supporting comprehensive data integration (Huda, 2022). The effectiveness of SIM and SIA must be understood as the result of interaction between technology, user competence, and organizational governance (Rahman, 2021). The literature emphasizes that technology must be understood as a service tool, not as the primary controller of the educational system, and Islamic leadership plays an important role in maintaining balance between digital efficiency and management spirituality (Wibowo, 2023).

4. Control Based on Supervision and Monitoring

Academic and managerial supervision constitute control mechanisms that directly touch the learning process and educator performance. Within the strategic control framework, supervision functions to ensure that learning practices align with established standards and the institution's strategic objectives (Nurdin, 2021).

The literature on educational control in the Islamic perspective explains that educational supervision is an activity carried out by a supervisor to guide or direct teachers toward improvement in the context of education in general, with the aim of enhancing teaching and learning quality specifically (Kurniawan, 2021). Supervision is defined as a developmental action, with the target of development involving principals, teachers, and administrative staff. This approach demonstrates that control in Islamic education is not punitive, but developmental in nature, aiming to enhance individual and organizational capacity (Mulyasa, 2020).



Monitoring and evaluation are conducted collaboratively by the madrasah principal and the curriculum development team with scheduled time cycles at the beginning of each semester (Fadli, 2021). This approach demonstrates how control can be operationalized systematically and structurally within the madrasah context. Institutional competitive advantage is tracked through various empirical dimensions: national assessment scores as objective measures of literacy, numeracy, and character; parent satisfaction levels; graduate absorption rates; accreditation and external certification; and positive digital footprints (Nurdin, 2021). This multi-dimensional measurement approach reflects the understanding that the quality of Islamic education cannot be reduced to one or two indicators alone, but requires comprehensive assessment (Suryana, 2022).

Factors Influencing the Effectiveness of Control

1. Strategic Leadership

The Islamic education management literature consistently demonstrates that leadership plays a crucial role in the effectiveness of management control systems. The synthesis of literature on Islamic education strategic management identifies strategic leadership as one of the key success factors that translates strategic direction into policies, programs, and actions implementable by all organizational members (Ma'arif, 2023). Visionary, strategic, and change-agent leadership functions as a bridge between vision and implementation.

In the contemporary strategic management paradigm, leadership is no longer understood as an administrator executing programs, but as a change agent capable of reading environmental changes, building value-based excellence, and driving continuous improvement (Anwar, 2020). The role of leadership in this context encompasses the ability to articulate a clear vision, motivate staff to achieve shared goals, and create an organizational environment supporting innovation and continuous improvement (Wibowo, 2023).

2. Organizational Culture and Islamic Values

Organizational culture is another significant factor determining the effectiveness of control. In the context of Islamic education, organizational culture cannot be separated from the Islamic values forming the institution's foundation. The literature affirms that the integration of faith and technology is not contradictory but complementary, technology provides structure, while faith provides direction and meaning (Zubaedi, 2021).

Values such as honesty, *amanah*, and *musyawarah* become moral foundations in every data-based decision, so that digitalization does not erode the meaning of worship behind managerial processes (Wibowo, 2023). The synergy between spiritual values and professionalism forms an Islamic education management paradigm oriented not only toward results but also possessing a worship dimension in every activity (Siregar, 2020). Thus, effective control in Islamic education requires



internalization of Islamic values into managerial practice, not merely application of conventional management techniques (Zubaedi, 2021).

3. Stakeholder Participation

Stakeholder participation is a key element in effective control. The literature emphasizes that gathering and analyzing feedback from students, parents, and the community not only enhances stakeholder engagement but also provides social legitimacy for educational institutions (Rahmawati, 2022). This is important given that Islamic education focuses not only on academic achievement but also on character formation and stakeholder satisfaction.

In the contemporary paradigm, participatory and collaborative decision-making is viewed as more effective than approaches centralized on leadership. The synthesis of literature indicates that strategies are more effective when involving stakeholders (Anwar, 2020). The role of educational actors is highly determining: the madrasah principal functions as a policy-maker directing quality policy based on contextual needs; teachers as academic implementers ensure established standards can be translated into actual learning practices; while committees and parents act as stakeholders exercising social control over quality (Rahmawati, 2022). Collaboration among various parties creates a control system that is not only top-down but also involves bottom-up feedback mechanisms (Siregar, 2020).

Challenges and Obstacles in Control Implementation

A review of the literature reveals several significant challenges in implementing management control systems within Islamic education strategic planning. The first challenge relates to measuring output and impact. In Islamic education, many outputs are qualitative and difficult to quantify, such as character formation, spiritual enhancement, and noble character development (Kurniawan, 2021). When only inputs can be measured but not outputs, conventional control approaches become inadequate (Suryana, 2022).

The second challenge is goal ambiguity. In Islamic educational institutions, various stakeholders hold different interests and values, pesantren managers, teachers, parents, government, and society. Value and interest conflicts can cause goals to become ambiguous, complicating the establishment of clear targets for control (Alwi, 2021). The literature notes that in non-profit organizations and organizations with strong ideological commitments, members often feel they have the right and even obligation to voice opinions in goal-setting, and one member's views tend to differ from others (Rahman, 2021).

The third challenge is the gap between formal policy and practical implementation. Analysis of TQM integration within Islamic education policy indicates that although principles have been formally adopted, field implementation still faces obstacles in the form of resource limitations, lack of technical training, and organizational cultures still accustomed to traditional practices (Mulyasa, 2020). This



gap demonstrates that effective control requires more than a policy framework—it requires organizational culture change and sustainable capacity development (Suryana, 2022).

The fourth challenge relates to the complexity of the relationship between managerial interventions and expected outcomes. The effectiveness of management control assumes that efforts allocated to an activity can be redirected if results do not meet established targets (Rahman, 2021). However, this implies that managers know how to intervene to obtain desired corrections—the relationship between intervention, organizational reaction, and environmental response must be clear. In Islamic education, the causal relationship between managerial actions and educational outcomes is often not fully understood, complicating effective control (Alwi, 2021).

Based on the literature synthesis, several future research agendas can be identified to develop a deeper understanding of management control systems in Islamic education strategic planning. First, empirical studies testing the effectiveness of various control models in different Islamic education contexts are needed (Snyder, 2019). Existing literature is largely conceptual or consists of single case studies, so generalization of findings remains limited (Miles et al., 2014). Comparative research involving multiple cases with different characteristics will provide richer insights into contextual factors influencing control effectiveness (Yusuf, 2023).

Second, the development of measurement instruments sensitive to the spiritual and character dimensions of Islamic education needs to be conducted (Kurniawan, 2021). Existing instruments largely adopt measurement frameworks from conventional management that may not fully capture the complexity of Islamic education goals (Nurdin, 2021). The development of indicators capable of measuring qualitative outputs—such as character formation and spiritual enhancement—will be a significant contribution to this field (Suryana, 2022).

Third, research on technology integration within Islamic education control systems needs to be expanded (Huda, 2022). Although the literature demonstrates the great potential of digitalization for enhancing control effectiveness, knowledge gaps remain regarding how technology can be optimally integrated with Islamic values and the unique characteristics of Islamic educational institutions (Fadli, 2021). Research exploring how management information systems can support strategic control without sacrificing the spiritual and cultural dimensions of Islamic education will be highly valuable (Rahman, 2021).

Fourth, studies on human resource capacity development for control need to be deepened (Ma'arif, 2023). The literature identifies limited competencies of educational personnel as a significant obstacle in implementing effective control systems (Mulyasa, 2020). Research on training and professional development models effective for enhancing control capacity in Islamic educational institutions will provide important practical contributions (Wibowo, 2023).



The synthesis of this literature review reveals that management control systems in Islamic education strategic planning operate on three interconnected levels. The philosophical-normative level positions control within the framework of Islamic values providing moral and spiritual legitimacy for managerial practice (Zubaedi, 2021). Control is understood not as an external and coercive mechanism, but as part of religious responsibility to ensure that entrusted resources are used in accordance with Islamic education objectives (Kurniawan, 2021).

The structural-procedural level manifests control in formal mechanisms such as internal audit, periodic monitoring and evaluation, and quality assurance systems (Nuridin, 2021). The PPEPP cycle in SPMI, the internal control framework with five elements, and operational audit systems are examples of how control is institutionalized within structured procedures and processes (Rahman, 2021). At this level, control functions to ensure accountability, transparency, and achievement of established performance targets (Mulyasa, 2020).

The operational-technological level implements control through management information systems, monitoring dashboards, and digital reporting (Huda, 2022). SIM innovation in pesantren and EMIS implementation within the Ministry of Religious Affairs demonstrate how technology can strengthen control capabilities by providing real-time data, facilitating verification, and supporting evidence-based decision-making (Fadli, 2021). At this level, control functions to enhance efficiency, accuracy, and timeliness in monitoring and evaluation processes (Rahman, 2021).

These three levels do not operate separately but mutually reinforce one another. Philosophical values provide moral legitimacy for structural mechanisms, while technological systems provide infrastructure for effective and efficient control implementation (Wibowo, 2023). The integration of these three levels is the key to creating a control system that is not only technically effective but also rooted in Islamic values and responsive to the contextual needs of Islamic educational institutions (Siregar, 2020).

The synthesis of these three levels of control has practical implications for the development of Islamic Religious Education. Seven key strategies can be identified to strengthen control within strategic planning: (1) strengthening a curriculum based on Islamic values that integrates academic, moral, and spiritual aspects in a balanced manner (Latifah, 2020); (2) developing the quality of teachers and educators through continuous training, formal education, and adequate certification (Ma'arif, 2023); (3) utilizing information and communication technology to improve accessibility, efficiency, and effectiveness of learning (Fadli, 2021); (4) improving access to and quality of education by building adequate facilities, especially in remote and border areas (Fattah, 2019); (5) strengthening character and moral education based on Islamic values (Zubaedi, 2021); (6) building partnerships with society and the private sector to support the provision of educational facilities and scholarship assistance (Rahmawati, 2022); and (7) conducting continuous monitoring and evaluation to



assess goal achievement and adjust strategies according to emerging needs (Nuridin, 2021).

Furthermore, eight strategies for the development of Islamic Religious Education can be integrated into the control framework: (1) curriculum revision to ensure relevance to contemporary contexts (Latifah, 2020); (2) improving teacher quality through regular training and professional development (Ma'arif, 2023); (3) utilizing technology in learning through e-learning platforms and mobile applications (Huda, 2022); (4) building educational infrastructure to improve accessibility (Fattah, 2019); (5) ensuring inclusive and sustainable education for all citizens (Yusuf, 2023); (6) integrating character and moral education into the curriculum (Zubaedi, 2021); (7) collaborating with society and religious organizations (Rahmawati, 2022); and (8) conducting continuous monitoring and evaluation (Nuridin, 2021). These strategies are not merely operational recommendations but constitute an integrated framework for control that connects philosophical foundations, structural mechanisms, and technological infrastructure (Suryana, 2022).

The main theoretical contribution of this study is the development of an integrative framework connecting strategic management perspectives with the distinctiveness of Islamic education. This framework acknowledges that control in Islamic education cannot be reduced to the application of conventional management techniques, but requires deep understanding of the spiritual, cultural, and ethical dimensions forming the organizational context (Zubaedi, 2021). Thus, this study enriches the Islamic education management literature by providing a comprehensive synthesis of how strategic control can be understood and implemented in this unique context (Anwar, 2020).

This literature review has several limitations that need to be acknowledged. First, literature explicitly discussing the integration of Management Control Systems with strategic planning in the context of Islamic Religious Education in Indonesia remains limited (Zed, 2014). Most studies found focus on management functions in general, quality management, or management digitalization, without specifically linking control with PAI strategic planning in one integrated conceptual framework (Snyder, 2019). Second, many analyzed studies constitute case studies at specific institutions, so findings may not necessarily be generalizable to broader contexts (Miles et al., 2014). Variations in institutional characteristics, between traditional pesantren, formal madrasas, and Islamic schools, indicate that effective control models may need to be adapted to each context (Yusuf, 2023). Third, most available literature is in Indonesian and published in national journals, so dialogue with international literature on management control systems and strategic management remains limited (Page et al., 2021). Fourth, this study is conceptual and has not been empirically tested (Snyder, 2019). Validation of the developed framework through



field research will be an important step to test its usefulness and relevance in practice (Miles et al., 2014).

CONCLUSION

This literature review demonstrates that management control systems in Islamic Religious Education strategic planning operate on three interconnected levels: philosophical-normative, structural-procedural, and operational-technological. At the philosophical-normative level, control is understood as part of religious accountability (*amanah*) demanding moral and spiritual answerability, with values such as *hisbah*, *ihsan*, and *amanah* forming the foundation for control practice. At the structural-procedural level, control is manifested through formal mechanisms such as internal audit, periodic monitoring and evaluation, and quality assurance systems integrated within the strategic planning cycle. At the operational-technological level, control is implemented through management information systems and digital technology enabling real-time monitoring and data-based decision-making.

The effectiveness of control is influenced by strategic leadership, organizational culture rooted in Islamic values, and stakeholder participation. Key challenges in implementation include qualitative output measurement, goal ambiguity, policy-implementation gaps, and complexity of causal relationships between managerial interventions and educational outcomes.

The main theoretical contribution of this study is the development of an integrative framework connecting strategic management perspectives with the distinctiveness of Islamic education, acknowledging that control in Islamic education requires deep understanding of the spiritual, cultural, and ethical dimensions forming the organizational context. Practically, this framework provides a conceptual foundation for developing more effective control systems in Islamic educational institutions in Indonesia, particularly through the integration of monitoring and evaluation mechanisms sensitive to the spiritual and character dimensions of Islamic education.

Future research needs to focus on empirical studies testing the effectiveness of control models in different contexts, developing measurement instruments sensitive to spiritual dimensions, integrating technology aligned with Islamic values, and developing human resource capacity for control. Thus, this study provides a conceptual foundation for developing management control systems that are not only technically effective but also rooted in Islamic values and responsive to the contextual needs of Islamic educational institutions in Indonesia.



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