



Reconstructing Islamic Educational Management: Integrating Classical Western Frameworks with Amanah Rationality

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ABSTRACT

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Islamic educational management frequently criticises Western management theories, although institutional governance continues to rely on Taylor's scientific management, Weber's rational-legal bureaucracy, and Drucker's management by objectives. This tension raises fundamental questions about the philosophical compatibility of instrumental rationality with Islamic educational values. This study examines the ontological, epistemological, and axiological foundations of these management theories and develops a philosophical framework for integrating managerial effectiveness with Islamic values. This conceptual study employs a critical literature review of the primary works of Taylor, Weber, and Drucker, the Qur'an, hadith, classical and contemporary Muslim scholarship, and 24 Scopus-indexed articles published between 2023 and 2026. The analysis identifies philosophical differences, convergences, and implications for institutional governance. The findings reveal two fundamental gaps: the secularisation of values and the reduction of rationality to instrumental purposes. To address these limitations, the study proposes *amanah rationality*, which positions efficiency, procedures, and performance targets as instruments subordinate to value rationality grounded in *tawhid* and *maqasid al-shariah*. The framework distinguishes formative from summative indicators and outlines five implementation stages for Islamic educational institutions. This approach offers a philosophical foundation for developing governance practices that balance managerial accountability, institutional effectiveness, and ethical-spiritual responsibility.

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INTRODUCTION

Management systems influence how educational institutions allocate resources, assess performance, organise responsibilities, and define success. In Islamic education, these decisions are not merely technical: they also shape the

transmission of ethical commitments and the relationship between institutional effectiveness and religious purpose. Modern management approaches can strengthen coordination and accountability, yet they may also narrow institutional priorities when measurable outputs become the dominant definition of achievement (Candra, 2025; Furqon et al., 2026). This tension matters because Islamic educational institutions must respond to regulatory expectations and public demands while maintaining their educational and spiritual missions. A critical examination of management theory is therefore necessary not to reject administrative tools, but to clarify the values governing their use and to establish how efficiency can remain compatible with ethical responsibility.

The central problem is the unexamined transfer of management assumptions into educational settings. Scientific management privileges standardisation and efficiency; rational-legal bureaucracy emphasises formal rules and authority; and management by objectives directs attention towards agreed targets (Azizah & Octarina, 2025; Khaliq, 2025; Yulis, 2025). These approaches can support consistency, but their use becomes problematic when procedures and indicators are treated as ends rather than means. In value-oriented institutions, such reduction may separate administrative success from moral formation, trust, and social responsibility. The challenge is consequently twofold: Islamic educational organisations cannot simply disregard formal systems of accountability, yet they also cannot assume that technical effectiveness alone guarantees educational quality. A philosophical framework is needed to distinguish legitimate managerial instruments from the values and purposes that should guide them.

This tension is visible in the governance of Islamic educational institutions. Pesantren have experienced increasing formalisation and bureaucratic regulation, while Islamic higher education institutions operate within quality-assurance and accreditation systems. Teachers and institutional leaders also face performance expectations that translate complex educational work into records, indicators, and targets. These arrangements may improve transparency and organisational coordination, but they can also privilege what is easily measured over less quantifiable outcomes, including ethical judgement, spiritual development, and trust. Research on pesantren bureaucratisation, institutional quality assurance, and rationalisation in Islamic education points to the importance of examining how administrative structures interact with educational values (Nurtawab, 2025; Widiastuty et al., 2025; Mawardi et al., 2025). The issue is not the existence of rules or measurements, but how their purposes are defined and evaluated.

Historical and critical scholarship complicates simplified accounts of modern management. Studies of Taylorism and management history revisit the intellectual contexts and consequences of scientific management, while research

on Drucker reconsiders his contribution to managerial decision-making (Nyland, 2024; Linkletter & Tabesh, 2025; Suro & Anggraeni, 2024). Related work examines how data-driven systems and artificial intelligence can intensify rationalisation and constrain professional judgement (Hardy, 2024; Mökander & Schroeder, 2024; Zazin et al., 2025). This literature helps explain why management techniques should be understood in relation to their assumptions, not only their operational benefits. However, these discussions do not, by themselves, provide a common philosophical comparison of Taylor, Weber, and Drucker through the ontological, epistemological, and axiological dimensions, particularly when the evaluative framework is derived from Islamic philosophy of science.

A second body of research examines Islamic educational leadership, institutional quality, and the integration of Islamic values into governance. Studies address leadership in Islamic schools, quality assurance in Islamic higher education, and knowledge integration within Islamic universities (Amalia, 2026; Achruh & Sukirman, 2024; Mursid et al., 2026). Other work proposes value-oriented human-capital development and explores maqasid-based organisational practice (Nurfuadi et al., 2026; Firmansah et al., 2025; Supriatna et al., 2026). These contributions establish the importance of ethical and religious foundations, but generally focus on leadership models, institutional readiness, or value integration rather than comparing the philosophical foundations of management theories and tracing their implications across Islamic educational governance. An integrated critical framework linking theory, institutional practice, and implementation is therefore still needed.

This study advances the concept of *amanah rationality* as a framework for reconstructing management in Islamic education. It compares Taylor's scientific management, Weber's rational-legal bureaucracy, and Drucker's management by objectives through a shared analysis of ontology, epistemology, and axiology, then evaluates their assumptions against the value commitments of Islamic education. Its central innovation is to distinguish managerial instruments from ultimate institutional purposes: efficiency, procedures, and targets remain useful, but must be governed by *tawhid* and *maqasid al-shariah*. The framework also distinguishes formative indicators, which support learning and ethical development, from summative indicators, which record outcomes and accountability. This distinction addresses the difficulty of evaluating value formation without reducing it to a narrow set of measurable outputs.

The study asks: how do the ontological, epistemological, and axiological assumptions of Taylor, Weber, and Drucker differ and converge; how do these assumptions shape governance in Islamic educational institutions; and how can their use be reconstructed in a philosophically coherent way? It argues that the main limitation lies not necessarily in the tools themselves, but in the dominance

of instrumental rationality when means become ends. Accordingly, wholesale rejection of modern management is neither necessary nor practical. *Amanah rationality* offers an alternative in which administrative effectiveness is retained but subordinated to value rationality grounded in *tawhid* and *maqasid al-shariah*. The study contributes a conceptual basis for aligning institutional accountability with ethical-spiritual responsibility and translates this position into five implementation stages for Islamic educational institutions.

RESEARCH METHODS

This study employed a qualitative, conceptual research design using a critical literature review. This approach was selected because the study seeks to interpret, compare, and critically evaluate the philosophical assumptions underlying Taylor's scientific management, Weber's rational-legal bureaucracy, and Drucker's management by objectives, rather than measure relationships between variables. The analysis focused on the ontological, epistemological, and axiological dimensions of these theories and examined their compatibility with Islamic educational values. The study did not involve a physical research location or direct fieldwork because its evidence consisted of documentary sources. Instead, the analytical context encompassed Islamic educational institutions, particularly pesantren, Islamic higher education institutions, and madrasahs, as represented in the selected literature. These institutional contexts were chosen because existing studies document the relevance of bureaucratisation, quality assurance, leadership, and value integration to their governance (Nurtawab, 2025; Iskarim et al., 2025; Widiastuty et al., 2025).

Data were collected through documentary research involving three principal sources: the primary works of Taylor (1911), Weber (1978), and Drucker (1954); 24 international journal articles published between 2023 and 2026 and selected for their relevance to management theory, rationalisation, accountability, Islamic educational leadership, and institutional governance; and Islamic normative and philosophical sources, including the Qur'an, hadith, and the works of Muslim thinkers. Supporting literature on *amanah*, Islamic character development, knowledge integration, and *maqasid al-shariah* was also consulted to strengthen the Islamic analytical perspective (Serevan, 2025; Miftahudin, 2023; Mohammed, 2024). Articles were identified through targeted literature searches and database records, then screened according to publication period, language, document type, and relevance to the research objectives. Data extraction focused on each source's central arguments, philosophical assumptions, institutional implications, and proposed value frameworks.

Data analysis followed an iterative process of data condensation, data display, and conclusion verification. First, data condensation involved selecting, coding, and grouping relevant statements from the literature according to the

three philosophical dimensions and the institutional issues under investigation. Second, data display organised the findings into comparative matrices covering the theories' assumptions, managerial strengths, limitations, and implications for Islamic educational governance. The analysis also synthesised evidence concerning bureaucratisation, professional accountability, leadership, and value-oriented human-resource development (Birnbaum & Somers, 2023; Nurfuadi et al., 2026). Third, conclusion verification involved comparing interpretations across primary texts, contemporary studies, and Islamic normative sources to assess conceptual consistency and avoid attributing assumptions to authors without adequate textual support. The verified synthesis informed the formulation of *amanah rationality*, which positions efficiency, procedures, and performance targets as managerial instruments subordinate to *tawhid* and *maqasid al-shariah*, while distinguishing formative indicators from summative measures of institutional performance.

RESULTS AND DISCUSSION

Results

Comparative Philosophical Findings

The comparative analysis identifies three distinct approaches to organisational management: scientific management, rational-legal bureaucracy, and management by objectives (MBO). Although these approaches share an interest in organisational coordination, they differ in their assumptions about human agency, managerial knowledge, authority, and institutional responsibility. Scientific management prioritises the systematic organisation of work, bureaucracy emphasises formal authority and procedural order, and MBO focuses on objectives, individual contributions, and organisational performance.

The comparison indicates that these approaches provide different analytical perspectives for understanding educational management. Their relevance to Islamic educational institutions depends on how managerial instruments are connected to educational purposes, ethical responsibility, and the characteristics of individual institutions. The principal finding is that management systems cannot be evaluated solely through their technical effectiveness; their organisational functions and underlying purposes must also be considered.

Scientific Management

Scientific management conceptualises organisational work as a process that can be analysed, standardised, and improved through systematic observation. Its principal mechanisms include work planning, task specification, worker selection, training, performance measurement, and the separation of

planning from execution. The approach seeks to improve efficiency by identifying appropriate procedures and coordinating the contributions of organisational members.

Ontologically, this approach places considerable analytical emphasis on work processes and the organisation of labour. Epistemologically, it privileges systematic observation and measurement as bases for determining work methods. Axiologically, efficiency, productivity, and consistency are central considerations.

The comparative analysis identifies a tension between standardisation and professional discretion. Standardised procedures can improve operational consistency, clarify responsibilities, and reduce unnecessary variation. However, their usefulness becomes more limited when procedures are applied without considering the knowledge, judgement, and circumstances of the people performing the work.

In Islamic educational management, this tension is particularly relevant to teaching, academic supervision, and administrative work. Standardisation can support reliable institutional processes, but it should not make measurable productivity the sole criterion of professional contribution. Educational quality also involves pedagogical judgement, ethical conduct, student development, and the fulfilment of institutional responsibilities.

Rational-Legal Bureaucracy

Rational-legal bureaucracy conceptualises organisations through formally established authority, specialised roles, hierarchical relationships, documented procedures, and technical competence. Its principal contribution is the establishment of an organised structure through which responsibilities can be allocated and administrative decisions implemented consistently.

Ontologically, this approach foregrounds institutional structures and the organisation of legitimate authority. Epistemologically, its analytical perspective concerns the interpretation of social action and the relationship between formal rules and organisational conduct. Axiologically, its relevance lies in procedural consistency, predictability, role clarity, and the regulation of authority.

The analysis distinguishes formal organisational arrangements from the actual practices through which institutional objectives are pursued. Written procedures may clarify responsibilities and strengthen accountability, but their existence does not automatically demonstrate that an institution operates effectively or fulfils its educational mission. Formal structures may support substantive institutional purposes, or they may become detached from everyday professional activities.

For Islamic educational institutions, bureaucracy therefore presents both an organisational resource and a potential limitation. Clear responsibilities, transparent documentation, and consistent procedures can support institutional accountability. Nevertheless, excessive procedural dependence may restrict professional judgement or encourage conformity with administrative requirements at the expense of educational priorities.

The principal analytical issue is not whether bureaucracy should be adopted or rejected, but whether its structures enable responsible institutional practice. Administrative authority needs to be accompanied by accountability for decisions, sensitivity to institutional purposes, and consideration of the people affected by those decisions.

Management by Objectives

Management by objectives emphasises the formulation of organisational goals, the clarification of individual responsibilities, and the evaluation of contributions in relation to agreed objectives. Ideally, this approach involves participation in goal setting, coordination between institutional and individual priorities, and opportunities for self-direction.

Ontologically, MBO gives greater attention to individuals as organisational actors whose contributions can be directed towards shared purposes. Epistemologically, it relies on practical judgement, objective formulation, performance assessment, and the interpretation of results. Axiologically, it emphasises achievement, responsibility, and organisational contribution.

The comparison identifies a tension between purposeful performance assessment and excessive dependence on targets. Objectives can clarify expectations, coordinate institutional activities, and make responsibilities more transparent. However, narrowly defined indicators may encourage organisational members to prioritise what is measured over contributions that are less easily quantified.

In Islamic educational management, participatory goal setting can provide a basis for consultation, shared responsibility, and institutional coordination. Nevertheless, the achievement of numerical targets should not be treated as sufficient evidence of educational success. Institutional objectives also need to reflect the development of knowledge, ethical conduct, professional integrity, and the broader purposes of education.

The findings consequently indicate that MBO is most appropriately understood as a framework for coordinating institutional contributions rather than as a complete measure of organisational quality. Its usefulness depends on the relevance of its objectives, the fairness of its evaluation procedures, and the extent to which performance criteria reflect the institution's educational mission.

Comparative Matrix of Philosophical Assumptions

Table 1. Comparative Philosophical Analysis of Three Management Approaches

Dimension	Scientific management	Rational-legal bureaucracy	Management by objectives
Ontological orientation	Work processes and organised labour	Institutional structures and legitimate authority	Individuals coordinating contributions towards shared objectives
Epistemological orientation	Systematic observation, measurement, and standardisation	Interpretation of social action, formal rules, and organisational arrangements	Practical judgement, objective formulation, and assessment of results
Axiological orientation	Efficiency, productivity, and consistency	Procedural order, predictability, and accountability	Achievement, responsibility, and organisational contribution
Primary management instrument	Standardised work methods	Formal rules, hierarchical offices, and written procedures	Agreed objectives and performance assessment
Potential organisational contribution	Operational consistency and process improvement	Role clarity and procedural accountability	Participation and coordination
Principal limitation	Excessive standardisation may constrain professional discretion	Formal compliance may become detached from substantive purposes	Narrow targets may overshadow less measurable contributions
Relevance to Islamic educational management	Balance operational efficiency with human dignity and educational purposes	Connect formal authority with ethical and substantive responsibility	Align objectives and evaluation with educational and ethical purposes

Source: Author's comparative synthesis.

The comparison demonstrates that the three approaches address different dimensions of organisational coordination. Scientific management focuses on the organisation of work, bureaucracy on the formal structure of authority, and MBO on the relationship between objectives and individual contributions. Their potential limitations emerge when a particular management instrument becomes the dominant criterion for assessing institutional success.

The findings do not establish that any of these approaches inevitably produces undesirable outcomes. Rather, they indicate that the consequences of managerial arrangements depend on their implementation, the institutional

context, and the criteria used to evaluate performance. For Islamic educational management, the central requirement is to connect technical and administrative effectiveness with the substantive purposes of education.

Philosophical Gaps in the Adoption of Management Theories

The synthesis identifies two related philosophical issues in the application of modern management approaches to Islamic educational institutions: value displacement and the narrowing of rationality. These findings represent conceptual conclusions from the comparative analysis rather than direct measurements of institutional behaviour.

Value Displacement

Value displacement occurs when managerial procedures are treated primarily as technical instruments and their underlying purposes receive insufficient examination. Decisions concerning performance, recruitment, resource allocation, supervision, and institutional quality may then be evaluated predominantly through operational criteria, while educational and ethical considerations remain implicit.

The analysis does not suggest that managerial procedures are inherently value-neutral or that modern management necessarily conflicts with Islamic principles. Instead, it identifies the need to examine the relationship between managerial means and institutional ends. Procedures may contribute to educational improvement, but their appropriateness depends on the purposes they serve and the consequences of their implementation.

Within Islamic educational management, this relationship can be examined through ethical responsibility, amanah, adab, maslahah, and the wider objectives of Islamic education. These concepts provide normative considerations for evaluating institutional decisions rather than interchangeable performance indicators. Their significance lies in guiding judgement about whether managerial practices contribute to educational development and responsible institutional conduct.

The analytical gap therefore concerns the relationship between procedural effectiveness and value-oriented responsibility. An institution may establish efficient administrative systems while still needing to examine whether its decisions support professional integrity, student development, and its educational mission.

The Narrowing of Rationality

The second issue concerns the dominance of instrumental rationality, understood here as the selection of efficient means to achieve predetermined

objectives. Instrumental reasoning is important for resource allocation, operational planning, and institutional coordination. However, it becomes insufficient when the objectives themselves are not critically examined.

The comparison distinguishes the technical achievement of institutional targets from the substantive justification of those targets. A management system may achieve its specified outcomes without adequately representing the educational, ethical, or professional purposes that should guide institutional decisions.

This distinction is particularly relevant when performance is assessed through numerical outputs, administrative compliance, or standardised indicators. Such measures can provide useful information, but they may not fully represent teaching quality, professional development, ethical responsibility, or the quality of relationships within educational institutions.

The findings consequently indicate that instrumental rationality should complement rather than replace value-oriented judgement. Islamic educational management requires attention to both the effectiveness of institutional action and the legitimacy of its purposes. This approach allows quantitative evaluation to remain useful while recognising the limitations of reducing educational quality to measurable outputs.

Table 2. Potential Philosophical Limitations of Instrumental Management

Dimension	Potential limitation	Value-oriented consideration
Institutional goals	Indicators become substitutes for educational purposes	Align measurable objectives with adab, learning, and maslahah
Authority	Formal position becomes the principal basis of legitimacy	Combine formal accountability with moral responsibility
Institutional actors	Teachers and lecturers are treated mainly as implementers	Preserve professional judgement and responsibility as amanah
Quality assessment	Quantifiable outcomes dominate institutional evaluation	Combine quantitative indicators with appropriate qualitative evidence
Motivation	Rewards and sanctions dominate interpretations of performance	Consider intention, responsibility, and ethical commitment
Institutional diversity	Uniform standards overlook differences in educational missions	Apply accountability requirements with sensitivity to institutional context

Source: Author's conceptual synthesis.

The table identifies areas for critical examination rather than universal deficiencies in Islamic educational institutions. The findings support a contextual approach in which administrative procedures are assessed according to their functions, institutional consequences, and compatibility with educational purposes. Ethical and spiritual concepts should inform institutional judgement without being reduced to simplistic numerical measures.

Institutional Evidence in the Reviewed Literature

The literature review identifies three institutional contexts for examining the relationship between formal management arrangements and educational values: pesantren governance, quality assurance in Islamic higher education, and madrasah teachers' professional practice. These contexts illustrate different organisational challenges and should not be treated as interchangeable cases.

The reviewed literature provides perspectives on institutional regulation, educational quality, leadership, professional agency, and ethical responsibility. The synthesis organises these perspectives around a common analytical question: how can formal management arrangements support institutional accountability while remaining responsive to the educational purposes and values of Islamic institutions?

Pesantren Governance

The first institutional context concerns the relationship between formal governance and the distinctive educational traditions of pesantren. The literature identifies institutional regulation, administrative formalisation, leadership arrangements, and ethical student development as relevant dimensions of pesantren management.

The synthesis distinguishes three connected aspects of governance. The first is institutional formalisation, which concerns the relationship between administrative requirements and established organisational arrangements. The second is leadership, which concerns the exercise of authority, the interpretation of institutional values, and the direction of educational activities. The third is ethical development, which concerns the integration of moral responsibility into student development and institutional practice.

These aspects suggest that pesantren governance cannot be adequately understood through administrative structures alone. Formal procedures may support institutional recognition, organisational consistency, and accountability, while leadership and educational practices determine how institutional purposes are interpreted and pursued.

The principal finding is that governance arrangements need to be examined in relation to the educational mission and organisational characteristics of each pesantren. Administrative formalisation should not automatically be interpreted as a threat to traditional authority, nor should established traditions be assumed to guarantee effective accountability. The relationship between these dimensions requires contextual evaluation.

Quality Assurance in Islamic Higher Education

The second context concerns the relationship between quality assurance and the integration of knowledge in Islamic higher education institutions. The reviewed literature addresses institutional readiness, responses to globalisation, and approaches to integrating knowledge within higher education.

The synthesis identifies a distinction between demonstrating compliance with formal quality requirements and establishing that institutional practices contribute to educational purposes. Documentation, accreditation procedures, and performance indicators can provide evidence of institutional organisation and facilitate accountability. However, these mechanisms do not independently establish the quality of teaching, the depth of knowledge integration, or the fulfilment of an institution's intellectual and ethical mission.

Knowledge integration presents an additional consideration because institutional quality involves more than administrative performance. It also concerns the relationship between disciplinary knowledge, Islamic epistemological commitments, educational objectives, and academic practice.

The findings do not establish that quality assurance systems are routinely disconnected from teaching or research activities. Instead, they identify a question that requires further institution-specific examination: to what extent do formal quality mechanisms reflect substantive educational practices?

Accordingly, quality assurance is best understood as an opportunity to connect institutional accountability with academic development. Its contribution depends on whether administrative procedures inform meaningful evaluation and improvement rather than functioning exclusively as compliance requirements.

Madrasah Teachers and Professional Practice

The third context concerns teachers' professional agency within organisational and accountability arrangements. The reviewed literature addresses transformative leadership, data-informed professional learning, and leadership associated with teachers' job satisfaction.

The synthesis identifies three related dimensions of professional practice. First, organisational arrangements determine how responsibilities are allocated and how teachers participate in institutional decisions. Second, data and performance information provide resources for monitoring activities, evaluating progress, and identifying professional development needs. Third, leadership influences the organisational conditions under which teachers exercise judgement, collaborate with colleagues, and fulfil their professional responsibilities.

These dimensions demonstrate that accountability and professional agency are not necessarily opposing objectives. Clear responsibilities and appropriate performance information can support professional learning and institutional improvement. Problems may arise when reporting requirements or narrowly defined performance indicators restrict teachers' capacity to respond to students' needs and exercise informed pedagogical judgement.

The findings do not establish that formal performance systems invariably constrain teachers or that a particular leadership approach produces uniform outcomes. Rather, they indicate that the relationship between accountability and professional agency depends on how leadership, data use, and organisational expectations are implemented.

For Islamic educational management, the principal consideration is whether institutional arrangements enable teachers to combine professional competence with ethical responsibility and the educational mission of the institution.

Cross-Case Synthesis

Table 3. Comparative Synthesis of Institutional Contexts

Institutional context	Main management concern	Potential tension	Value-oriented consideration
Pesantren	Formal governance, institutional recognition, and leadership	Administrative requirements may receive priority over educational traditions and purposes	Amanah, ethical accountability, local wisdom, and student character development
Islamic higher education institutions	Quality assurance and knowledge integration	Formal indicators may not fully represent academic and intellectual development	Integration of knowledge, institutional mission, and value-oriented human-resource development
Madrasah teachers	Leadership, data use, and professional agency	Compliance requirements may conflict with professional discretion when applied rigidly	Professional collaboration, ethical responsibility, and pedagogical judgement

Source: Author's synthesis of the reviewed literature.

The cross-case analysis reveals a shared concern with the relationship between formal management systems and substantive educational purposes. Nevertheless, the nature of this relationship differs across institutional contexts. Pesantren face questions concerning formalisation and established leadership traditions; Islamic higher education institutions must connect quality assurance with academic and epistemological objectives; and madrasah teachers operate within organisational arrangements that influence professional practice.

These differences indicate that a uniform management solution would be insufficiently sensitive to institutional diversity. The more appropriate approach is to retain necessary mechanisms of accountability while evaluating their implementation in relation to educational purpose, professional judgement, ethical responsibility, and institutional context.

Consolidated Findings

The synthesis produces three principal findings.

First, scientific management, rational-legal bureaucracy, and MBO provide complementary but distinct approaches to organisational coordination. Their respective emphases on work processes, formal authority, and goal attainment can contribute to institutional effectiveness, but none independently provides a complete basis for evaluating educational quality.

Second, the application of managerial instruments raises two connected philosophical concerns: value displacement and the narrowing of rationality. These concerns emerge when technical efficiency, procedural compliance, or measurable performance becomes the primary criterion for institutional success without sufficient examination of educational and ethical purposes.

Third, the institutional literature indicates that the relationship between administrative accountability and educational values needs to be examined contextually. Pesantren governance, higher education quality assurance, and teachers' professional practice involve different organisational arrangements and therefore require differentiated approaches to evaluation.

Taken together, the findings support a value-oriented analytical framework for Islamic educational management. Such a framework does not require rejecting standardisation, bureaucracy, or performance management. Instead, it requires assessing their contribution to institutional objectives alongside their implications for human dignity, professional agency, ethical responsibility, and educational development.

The principal contribution of the analysis is the integration of philosophical comparison with institutional contexts to clarify the conditions under which modern management approaches may be evaluated in Islamic educational settings. Because the study relies on a literature review, these findings represent an analytical synthesis rather than direct evidence of causal effects or the prevalence of particular management problems across institutions.

References Used in the Literature Review

The following table consolidates the recent references relevant to the revised Results section. Only publications from 2022–2026 are included. Older foundational works and sources published before 2022 have been excluded from this table.

Table 4. Recent Literature Included in the Synthesis

No.	Reference	Main relevance to the analysis
1	Karim, A., Fathurrohman, O., Muhammadun, Saripudin, W., Rahmat, D., & Mansir, F. (2023). Altruistic works, religion, and corruption: Kiais' leadership to shape anti-corruption values in pesantren. <i>Cogent Social Sciences</i> , 9(1), 2238968.	Kiai leadership, ethical responsibility, and anti-corruption values in pesantren
2	Achruh, A., & Sukirman. (2024). An analysis of Indonesian Islamic higher education institutions in the era of globalization. <i>International Journal of Learning, Teaching and Educational Research</i> , 23(9), 78–102.	Institutional transformation and globalisation in Islamic higher education
3	Hardy, I. (2024). Schools, data and teachers' learning: Insights of an experienced educator. <i>Professional Development in Education</i> , 50(3), 487–500.	Data use, professional learning, and teachers' practice
4	Suwendi, Mesraini, Azka, F. L., & Gama, C. B. (2024). Implementation of knowledge integration in Islamic higher education. <i>Jurnal Pendidikan Islam</i> , 10(1), 41–52.	Knowledge integration in Islamic higher education
5	Toisuta, H., Ernas, S., & Lampong, S. R. D. (2024). Knowledge integration in Indonesian state Islamic institutes and universities: A review. <i>International Journal of Islamic Thought</i> , 25(1), 27–36.	Knowledge integration and institutional development
6	Iskarim, M., Aenurofik, & Junaeti. (2025). Readiness of Islamic higher education institutions in Indonesia for future quality assurance. <i>Quality Assurance in Education</i> , 33(1), 80–92.	Institutional readiness and quality assurance
7	Juhji, J., Rahmatullah, M., Noor, W., Zuhri, S., Mansur, M., & Nuangchalerm, P. (2025). Exploring the relationship between prophetic leadership and job satisfaction of madrasah ibtidaiyah teachers in Indonesia. <i>Munaddhomah: Jurnal Manajemen Pendidikan Islam</i> , 6(1), 13–28.	Leadership and teacher job satisfaction
8	Nurtawab, E. (2025). Indonesia's Pesantren Law of 2019: New developments in the bureaucratisation of Islamic education. <i>Religion, State and Society</i> , 53(3), 236–252.	Pesantren governance, regulation, and bureaucratisation
9	Abidin, Z., Hamzah, A. F., Qusairi, A., & Mubarak, F. (2026). Integrating Islamic values and behavioral management in pesantren student development. <i>JIEMAN: Journal of Islamic Educational Management</i> , 8(1), 37–48.	Integration of Islamic values and student development
10	Efendi, N., Sholeh, M. I., Indana, N., Rosikh, F., Choiruddin, 'Azah, N., et al. (2026). Transformative educational leadership as organizational practice: A practice theory perspective on reconfiguring teacher agency and professional culture in schools. <i>Frontiers in Sociology</i> , 11, 1847035.	Transformative leadership, teacher agency, and professional culture
11	Ma'arif, M. A., Arif, M., Rokhman, M., Hali, A. U., Kartiko, A., & Sirojuddin, A. (2026). Model of kiai leadership based on local wisdom: Preventing radicalism and building education in the Global South. <i>Kharisma</i> , 5(1), 17–31.	Kiai leadership and local wisdom

12	Probawati, D. E. P., Chariri, A., & Isgiyarta, J. (2026). From compliance to conscience: Rethinking governance and sustainability through transcendental accountability. <i>Corporate Governance and Sustainability Review</i> , 10(3), 182–194.	Ethical governance and transcendental accountability
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Discussion

The first finding demonstrates that scientific management, rational-legal bureaucracy, and management by objectives differ in their organisational mechanisms but share the potential to prioritise measurable performance over broader educational purposes. This interpretation is consistent with Ghoshal's critique of management theories, while contemporary research on data-driven educational practice highlights the importance of examining how measurement shapes professional learning (Hardy, 2024). Similarly, research on artificial intelligence and public-sector rationalisation identifies tensions between optimisation, institutional control, and human judgement (Mökander & Schroeder, 2024). However, these findings do not establish that efficiency, bureaucracy, or performance measurement inherently undermines educational values. Instead, they suggest that organisational outcomes depend on how managerial instruments are implemented. The contribution of this study is to extend this discussion to Islamic educational management by examining the philosophical relationship between managerial means and educational ends.

The second finding identifies value displacement and the narrowing of rationality as related philosophical challenges. This interpretation aligns with research integrating Islamic values into student development and human-resource management, which places ethical principles alongside organisational practices (Abidin et al., 2026; Nurfuadi et al., 2026). It also complements research on integrating knowledge within Islamic higher education, where institutional development involves more than administrative performance (Suwendi et al., 2024; Toisuta et al., 2024). Nevertheless, these studies demonstrate the relevance of value-oriented approaches rather than proving that contemporary management systematically displaces Islamic values. The distinction is important because Islamic and modern management traditions should not be treated as mutually exclusive. This study contributes a framework for examining their relationship by proposing that managerial effectiveness must be evaluated alongside amanah, adab, and maslahah. Its novelty lies in positioning ethical responsibility as a principle for organising managerial rationality rather than merely an additional organisational value.

The third finding indicates that the relationship between formal management systems and educational values varies across institutional contexts. In pesantren, formalisation interacts with established governance and leadership

traditions; in Islamic higher education, quality assurance intersects with knowledge integration; and in madrasah, accountability arrangements interact with teachers' professional agency. These distinctions are consistent with research on pesantren regulation (Nurtawab, 2025; Ma'arif et al., 2026), institutional readiness for quality assurance (Iskarim et al., 2025), and transformative educational leadership (Efendi et al., 2026). Importantly, the literature does not support a uniformly negative interpretation of formalisation. Regulatory arrangements may support institutional development, while quality assurance can facilitate improvement when connected to substantive educational objectives. Research on prophetic leadership also indicates the relevance of leadership practices to teachers' professional experiences (Juhji et al., 2025). Accordingly, this study advances a contextual rather than universal critique, proposing that managerial arrangements should be assessed according to their institutional functions and educational consequences.

In response to these findings, this study proposes amanah rationality as a conceptual model that places efficiency, procedures, and performance targets within an ethical framework grounded in tawhid, amanah, and shura. The model does not reject modern management instruments; instead, it distinguishes between their technical usefulness and their suitability as ultimate criteria of institutional success. This position complements value-oriented human-resource development and the integration of Islamic ethics with systematic quality management (Nurfuadi et al., 2026). It also extends research on transcendental accountability by connecting ethical responsibility with the broader organisation of managerial decisions (Probowati et al., 2026). The principal novelty is the integration of philosophical comparison, institutional accountability, and Islamic ethical reasoning within a single analytical framework. Unlike approaches focusing primarily on leadership, quality management, or accountability individually, amanah rationality provides a conceptual basis for deciding which managerial practices should be retained, modified, or rejected according to their contribution to educational *maslahah*.

The model translates its philosophical principles into organisational practice through diagnosis, participatory goal formulation, bureaucratic simplification, ongoing reflection, and annual evaluation informed by *maqasid al-shariah*. This structure connects institutional objectives with ethical responsibility while retaining necessary administrative procedures. Its orientation is consistent with research applying *maqasid* to human-resource development in waqf-based organisations (Firmansah et al., 2025) and research integrating Islamic values into educational development (Azzahra et al., 2026). However, evidence from a specific organisational setting cannot automatically establish the model's applicability to all Islamic educational institutions. The

proposed indicators therefore function as adaptable examples rather than a validated universal instrument. In particular, *hifz al-ʿaql* may inform intellectual development, while *hifz al-nasl* requires careful justification when extended to educator regeneration. The contribution is a preliminary operational framework linking Islamic ethical objectives with institutional evaluation without assuming that spiritual and moral qualities can be fully quantified.

A central challenge is ensuring that the evaluation of ethical values does not reproduce the excessive measurement orientation that the model seeks to address. This study therefore distinguishes formative indicators, intended for reflection and professional dialogue, from summative indicators addressing outcomes that can reasonably be quantified. This distinction complements research on data use in educational practice (Hardy, 2024) and transcendental accountability (Probowati et al., 2026). Implementation also requires attention to regulatory demands, administrative workload, leadership capacity, and the risk of superficial adoption of Islamic terminology without corresponding changes in practice. Research on educational leadership suggests that organisational practices and professional culture are relevant to teacher agency (Efendi et al., 2026). Accordingly, the model proposes simplifying duplicated reporting, involving institutional members in goal setting, and preventing formative indicators from becoming punitive individual assessments. These measures remain conceptual recommendations requiring empirical evaluation rather than established interventions with demonstrated effectiveness.

This study contributes to Islamic educational management by reframing *amanah* as a principle for ordering institutional rationality, rather than treating it solely as an individual moral characteristic. Its central theoretical proposition is that efficiency, formal accountability, and performance management remain legitimate when subordinated to educational purposes and ethical responsibility. This approach complements recent scholarship on Islamic educational leadership, value-oriented human-resource development, and institutional accountability (Arar, 2026; Nurfuadi et al., 2026; Probowati et al., 2026). Nevertheless, the model remains conceptual, and the reviewed literature varies in research design, institutional coverage, and empirical strength. The findings therefore do not establish causal effects or demonstrate that the model improves institutional performance. Future research should examine its feasibility through action research in *madrasah* and Islamic higher education institutions, comparative case studies across different organisational settings, and validation of formative and summative indicators. Such research would clarify the model's practical value, contextual limitations, and potential contribution to accountable, ethical, and educationally meaningful management.

CONCLUSION

This study concludes that although Taylor's scientific management, Weber's rational-legal bureaucracy, and Drucker's management by objectives differ in their theoretical assumptions, their implementation in Islamic educational institutions may prioritise instrumental rationality over educational and ethical purposes. The key lesson is that efficiency, standardisation, and accountability should serve educational goals rather than become ends in themselves. The implications of this study are that institutional leaders should develop amanah-based quality assurance systems, distinguish formative from summative indicators, and align administrative practices with institutional characteristics and Islamic values. Regulators should also simplify reporting requirements and establish standards responsive to institutional diversity. The principal scholarly contribution is the concept of *amanah rationality*, which positions amanah not merely as an individual moral trait but as a principle for ordering institutional rationality and evaluating whether management practices should be retained, modified, or rejected. Nevertheless, this study is limited by its conceptual approach and reliance on existing literature; therefore, the model's empirical validity and practical effectiveness remain untested. Future research should examine the model across pesantren, madrasah, and Islamic higher education institutions through comparative case studies or action research to assess its feasibility, contextual adaptability, and contribution to ethical governance and educational quality.

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