

Holistic Monitoring Model Based on Islamic Theology in the Education Management Control System

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Abstract

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This article examines the limitations of conventional management control mechanisms, which tend to focus on structural and procedural controls. It proposes a holistic supervision model based on Islamic theology to align personnel work behavior with organizational goals in a more sustainable manner. This study aims to develop a comprehensive conceptual framework of supervision that integrates organizational supervision, transcendental supervision, and self-supervision as a unified control system. The research employs a qualitative approach through a systematic literature review, examining management books, national and international journal articles, as well as classical and contemporary Islamic theology literature obtained from Google Scholar, Dimensions, DOAJ, and the SINTA portal. The data were analyzed using content analysis techniques in a critical paradigm to identify patterns of relationships between formal control mechanisms and individual spiritual awareness. The results of the study show that supervision based solely on organizational structure tends to produce formalistic and situational compliance. Conversely, the integration of transcendental supervision, based on the belief in Allah SWT's supervision and eschatological accountability, with faith-based self-supervision has proven to be the most effective foundation for shaping integrity, honesty, and consistency in work behavior. Organizational supervision functions optimally when positioned as a complement that supports individual internal control. This study recommends a paradigm shift in leadership from coercive supervision to the cultivation and internalization of spiritual awareness, thereby building an effective, ethical, and sustainable management control system, particularly in the context of Islamic education management.

Kata Kunci:

Supervisi Holistik, Pengendalian Manajemen, Spiritualitas Kerja, Manajemen Pendidikan Islam

Abstrak

Artikel ini mengkaji keterbatasan mekanisme kontrol manajemen konvensional, yang cenderung berfokus pada kontrol struktural dan prosedural. Ini mengusulkan model pengawasan holistik berdasarkan teologi Islam untuk menyelaraskan perilaku kerja personel dengan tujuan organisasi dengan cara yang lebih berkelanjutan. Penelitian ini bertujuan untuk mengembangkan kerangka konseptual pengawasan yang komprehensif yang mengintegrasikan pengawasan organisasi, pengawasan transendental, dan pengawasan diri sebagai sistem kontrol terpadu. Penelitian ini menggunakan pendekatan kualitatif melalui tinjauan literatur sistematis, meneliti buku manajemen, artikel jurnal nasional dan internasional, serta literatur teologi Islam klasik dan kontemporer yang diperoleh dari Google Scholar, Dimensions, DOAJ, dan portal SINTA. Data dianalisis menggunakan teknik analisis konten dalam paradigma kritis untuk mengidentifikasi pola hubungan antara mekanisme kontrol formal dan kesadaran spiritual individu. Hasil penelitian menunjukkan bahwa pengawasan yang hanya didasarkan pada struktur organisasi cenderung menghasilkan kepatuhan formalistik dan situasional. Sebaliknya, integrasi pengawasan transendental, berdasarkan

keyakinan pada pengawasan Allah SWT dan akuntabilitas eskatologis, dengan pengawasan diri berbasis iman telah terbukti menjadi landasan yang paling efektif untuk membentuk integritas, kejujuran, dan konsistensi dalam perilaku kerja. Pengawasan organisasi berfungsi optimal ketika diposisikan sebagai pelengkap yang mendukung pengendalian internal individu. Penelitian ini merekomendasikan pergeseran paradigma dalam kepemimpinan dari pengawasan koersif menjadi penanaman dan internalisasi kesadaran spiritual, sehingga membangun sistem pengendalian manajemen yang efektif, etis, dan berkelanjutan, khususnya dalam konteks pengelolaan pendidikan Islam.

INTRODUCTION

The activities of an organization will be in line with the established standards, objectives, and plans if supervision, a managerial function, is carried out actively and adequately. (Aziz, 2023; Haris Muslihat & Musriadi, 2024; Tamara & Irdasari, 2025). These functions include monitoring and evaluation, as well as correction of processes and work results, to minimize discrepancies from the organization's established targets and objectives. (Rathore, 2017). Control in modern management concepts can be understood as a structured mechanism for maintaining the quality of organizational performance, implemented by the organization's leadership through various formal procedures. (Susanti, 2021). However, in practice, conventional supervision models are highly oriented towards formal structures, administrative procedures, and evaluative instruments, resulting in employee performance appraisals that are often limited to organizational standards alone. (Anggi Nauli Simatupang, 2025).

Although this formal monitoring system has been widely used, many studies show that controls that rely entirely on structural mechanisms have fundamental limitations. (Adler & Borys, 1996; Ouchi, 1979; Roush & Mohammed, 2008). If organizations place too much emphasis on external control, they neglect internal human aspects such as morality, self-awareness, and spiritual motivation, which in turn have a significant impact on work behavior. (Deci & Ryan, 2000). The concept of spirituality in the workplace suggests that spiritually aware individuals tend to have a more substantial commitment to the principles of honesty, discipline, and responsibility. According to recent research, spirituality and emotional intelligence can enhance discipline, responsibility, and integrity of performance because both operate from within the individual and do not rely on formal control. (Afsar et al., 2016; Miao et al., 2017). Thus, the main problem with the success of supervisory functions lies not only in the lack of organizational control instruments, but also in the lack of spiritual awareness as a layer of internal control.

In the context of the Indonesian government, the failure of conventional oversight systems is clearly evident. (Shidqi & Arfiansyah, 2025; Soenarjanto & Widiyanto, 2020). Administrative violations and abuse of authority still occur frequently, despite the existence of inspectorates general in every ministry and internal oversight units in every institution, which conduct audits, monitoring, and evaluations. Even external institutions such as the Supreme Audit Agency (BPK), which is officially tasked with assessing budget use and recovering state losses, have not succeeded in reducing the number of corruption cases. (Badan Pemeriksa Keuangan, 2023; Komisi Pemberantasan Korupsi, 2022; Utami & Prabaswara, 2020). This fact shows that clean and accountable organizational behavior is not always the result of formal oversight systems. This is because internal factors such as self-control, moral commitment, and personal integrity have a greater influence in preventing misconduct. (Kaptein, 2015; Treviño et al., 2014).

A monitoring method is needed that not only relies on organizational structure but also incorporates spiritual elements as drivers of self-control awareness. In Islam, monitoring is not only mechanistic in nature but also relates to the belief that Allah SWT and the angels are always

watching over humans, so that people tend to behave consistently even without formal supervision. (Al-Ghazali, 2011; Beekun, 1997; Fry, 2003). The importance of values and meaning in the work process is also emphasized by a comprehensive analysis of spirituality in the workplace, which can increase personal commitment and work ethic. (Ashmos & Duchon, 2000; Fry, 2003; Milliman et al., 2003; Rego & Pina e Cunha, 2008).

Based on these findings, this paper proposes a holistic supervision model, namely a control model that integrates organizational structural mechanisms with individual spiritual and emotional aspects. It is hoped that this method will provide a new conceptual framework for organizational leaders to enhance work performance and productivity by striking a balance between formal control and internal control.

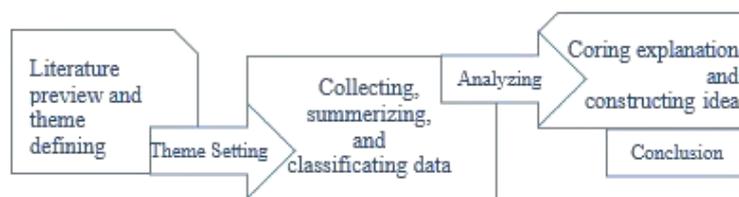
METHOD

This study employs a literature review, which involves collecting, sorting, and synthesizing data from various academic sources. (Snyder, 2019; Tranfield et al., 2003). In addition to relevant management books and classical Islamic texts, literature searches were conducted using Google Scholar, Dimensions, DOAJ, and SINTA databases. (Harzing & Alakangas, 2016). During the search process, terms such as management control, supervision, internal supervision, work spirituality, Islamic accounting, and spiritual supervision were used. All sources found were then read thoroughly, summarized, and grouped based on the main topics related to control, accountability, internal motivation, and Islamic perspectives (Booth et al., 2016).

According to (White & Marsh, 2006) Content analysis is used to analyze data. Important themes related to supervision, spiritual awareness, and internal control are explored in theological and management literature. This analysis is used to identify, categorize, and synthesize these themes. At this point, researchers review the ideas and arguments presented in each source to identify patterns of relationships between formal control mechanisms and aspects of spirituality that influence management behavior. (Krippendorff, 2018; Schreier, 2012). The assessment of theoretical consistency, the introduction of ideas for alternative supervision models, and the introduction of other inconsistencies are all part of this process. (Elo & Kyngäs, 2008).

The critical paradigm serves as an analytical framework in this study to examine the limitations of conventional oversight models, which often tend to be secular and focused on external control. Researchers within this paradigm deconstruct the beliefs underlying contemporary control models. (Alvesson & Deetz, 2000; Habermas, 1984). Then, they compared it with Islamic theological values that emphasize spiritual obligations through awareness of Allah SWT's supervision and the angels. (Beekun, 1997; Chapra, 2000) and (Denzin & Lincoln, 2011). Abstracting the concepts that have been put forward in the discussion on each topic that is the subject of study. The flow of this research can be seen in the following chart:

Figure 1: Research Procedure



RESULTS AND DISCUSSION

Results

Basic Concepts of Supervision from Management Literature

In classical management literature, supervision is regarded as one of the primary functions of management. It includes setting work standards, measuring performance, and taking corrective action for any errors ((Iswandir, 2014; Ndraha, 2003). Supervision serves not only as a means of assessing work performance but also as a systematic process to ensure that all company operations run in accordance with objectives, plans, and policies. From this perspective, supervision is viewed as a logical and procedural control tool that focuses on achieving company efficiency and effectiveness.

As the person responsible for managing an organization, classical management literature consistently states that supervision is a natural task of a manager. This is especially true for directing, coordinating, and supervising resources to align with established goals. (Ndraha, 2003; Siagian, 2015). In this situation, supervision is considered a management tool that enables leaders to adjust policies and ensure that all organizational operations remain in line with agreed-upon plans and work standards. Supervision also enables leaders to identify errors in work implementation promptly. (Hasibuan, 2021; Iswandir, 2014).

Management research in Indonesia also shows that supervision not only corrects mistakes that have occurred but also serves as a preventive measure. (Rivai & Mulyadi, 2022; Sutarto, 2016). An organization can maintain performance stability and accountability through regular supervision and oversight. However, research has shown that the quality of supervision depends heavily on how well managers perform it, especially when combining structural controls with an understanding of individual behavior and motivation within the organization. Thus, the function of supervision is not limited to formal administrative tasks.

However, conventional management methods tend to view supervision as a mechanical and external process, with an emphasis on structural controls and compliance with formal regulations. Work results and procedural compliance are the primary focus of supervision. Subjective dimensions, such as motivation, moral awareness, and individual internal responsibility, are less often considered. These characteristics then became a crucial aspect in the development of contemporary management theory. These characteristics allow the concept of supervision to be enriched through a broader approach that focuses on internal human aspects.

Most of the literature also divides supervision into preventive, repressive, and curative forms. (Handoko, 2016; Siagian, 2015). Preventive supervision concentrates on preventing errors from the planning and appointment stages, and repressive supervision is carried out during the process. Curative supervision is conducted after the activity is completed to assess achievements and correct any mistakes. (Koontz & Weihrich, 2012; Terry & Rue, 2013). In this context, research has shown that the success of supervision is highly dependent on the clarity of standards, consistency of leadership, and continuity of the evaluation process. (Robbins & Coulter, 2018; Simons, 1995). However, research has shown that overly mechanistic supervision can lead to formalistic behavior and pseudo-compliance (Adler & Borys, 1996; Spicer & Alvesson, 2025).

Organizational Supervision in Islamic Education Management Studies

The study's results indicate that organizational supervision remains a crucial aspect of Islamic education management. Embedded supervision (WASKAT) and functional supervision (WASNAL) are the two primary forms of organizational supervision discussed in the literature

(Mariani et al., 2024; Zufriyatun et al., 2025). Supervision that is inherent in leadership positions is referred to as inherent supervision. Leaders from the lowest to the highest levels have a responsibility to supervise the activities and performance of their employees. Waskat is considered more effective in the literature because it allows for quick corrective action when deviations occur (Badriyansyah, 2022; Lee et al., 2023).

Functional supervision, on the other hand, is carried out by units or parties that have special expertise in supervision, both internal and external. According to the literature, functional supervision helps leaders find internal deviations that are difficult to detect (Auliya Siwi Nugrahani, 2023; Syahputri & Adi, 2020). However, several studies have also found that functional supervision tends to have limitations in terms of value awareness and early prevention. (Asyikin & Ismiati, 2021).

In the literature on Islamic education management, organizational supervision is considered reasonable and necessary as long as it does not conflict with sharia or Islamic values. According to (Fry, 2003; Hamdanah & Sholihah, 2023) Supervision is part of the leadership mandate, in which leaders are morally and structurally responsible for implementing organizational responsibilities.

Transcendental Supervision and Self-Supervision

A key finding from this study is that transcendental supervision is a crucial component of management grounded in Islamic theology. The belief in Allah SWT's supervision as the basis for human behavior is outlined in Islamic theological literature, including in terms of organization and work. Several sources state that in Islam, Allah is understood not only as the Creator, but also as the Regulator and Supervisor of all human actions. Various verses in the Qur'an emphasize that no human deed, word, or whisper of the heart escapes His supervision. According to the literature, this awareness of divine supervision serves as a permanent internal control that is not dependent on external systems. (Al-Ghazali, 2011; Beekun, 1997; Chapra, 2000; Hamdani et al., 2023).

The literature shows that, in addition to direct supervision by Allah SWT, there is also supervision by angels, who are assigned to record all human actions. This belief leads to an awareness of eschatological accountability, which means that we will be held accountable for our actions in the hereafter. According to several studies, this belief has a significant impact on work ethics, honesty, and individual integrity within organizations. (Al-Ghazali, 2011; Beekun, 1997; Fry, 2003; Rohmah & Swandari, 2021). In theological management literature, this aspect is referred to as spiritual wealth that is not possessed by secular management approaches. Transcendental supervision serves as a moral bond that fosters consistent behavior among individuals, even in the absence of formal supervision. (Fitri & Prabowo, 2023).

A review of the literature also shows that self-monitoring, also known as Wasri, is the deepest layer of the monitoring system. A person's ability to control their behavior to achieve long-term goals is defined as self-control in contemporary management and psychology literature. (Milosevic et al., 2025; Werner & Ford, 2023). According to Islam, self-control originates from faith and piety, rather than social norms or rationality. The stronger a person's faith, the stronger they can control deviant behavior, according to Islamic literature. (Rima Dewi Setiani I & Sri Minarti, 2025). The primary factor that motivates a person to remain honest is the awareness that every act of trust will be held accountable before Allah.

According to several studies, self-monitoring, or self-control, is a key component of the overall organizational monitoring system. According to modern management literature and Islamic educational management studies, the success of supervision is determined by the level of an

individual's internal awareness in controlling their own behavior, not the strength of external control mechanisms. (Baumeister & Vohs, 2007; Duckworth & Gross, 2014; Fry, 2003; Tatik & Falikhatun, 2024). Only when the supervised individuals have strong self-regulation abilities and a firm moral orientation will external supervision, such as rules and sanctions, function properly. Without this foundation, structural control tends to operate situationally and loses its power when the intensity of supervision decreases.

The literature suggests that a lack of self-monitoring results in a shift in organizational monitoring from a coaching role to an administrative role. In such situations, the resulting compliance is formalistic and artificial, meaning that behavior appears to conform to the rules but is not driven by the individual's moral convictions. In management studies, the phenomenon of pseudo-compliance has been widely criticized because it can lead to an opportunistic work culture where people only behave according to the rules when being monitored, but tend to deviate when there is no oversight. (MacLean & Behnam, 2010; Meyer & Rowan, 1977; Tyler, 2006). Thus, without Wasri, external supervision risks making the organization appear firmer.

Furthermore, because self-supervision stems from individual moral awareness and responsibility, research has shown that it is the most enduring control mechanism. (Duckworth & Gross, 2014; Tyler, 2006). Once Wasri is internalized, people no longer need strict supervision to act professionally and honestly. Organizational supervision in this situation becomes a means of supporting work principles and culture rather than forcing behavior. (Fry, 2003; Tatik & Falikhatun, 2024). Therefore, research clearly shows that building self-awareness is crucial for an effective supervision system, especially in organizations oriented towards moral values and goals, such as Islamic educational institutions.

Literature Synthesis on Holistic Supervision Models

A literature analysis has shown that Islamic education management supervision is considered a comprehensive control system with multiple aspects, extending beyond structural organizational mechanisms. According to several studies, adequate supervision relies on individual internal control, also known as self-supervision, in Islamic terms. This concept is defined as the ability of individuals to control their behavior based on awareness of faith, trust, and moral responsibility rather than pressure from rules or external supervision. (Fauzi, 2024; Wekke, 2019). According to contemporary management literature, internal control based on self-awareness and self-regulation has a more sustainable effect on work behavior than coercive external control. (Duckworth & Gross, 2014; Milyavskaya et al., 2015).

Furthermore, literature research conducted from an Islamic perspective reveals that self-monitoring does not stand alone; it is reinforced by transcendental monitoring, namely the belief that Allah SWT will observe our actions and that angels will record them. On this side, a vertical accountability framework is established, transcending time and organizational boundaries, resulting in perpetual moral oversight. (Amertha & Pradesa, 2021; Mistam & Maujud, 2025). Because individuals view work as part of their moral and spiritual responsibility, rather than merely an economic activity, transcendental awareness can enhance integrity, honesty, and work commitment. (Ashmos & Duchon, 2000; Rego & Pina e Cunha, 2008). Therefore, transcendental supervision helps psychologically and spiritually to ensure that ethical behavior is practiced even when there is no formal supervision.

However, research on organizational management continues to emphasize the importance of organizational supervision as a key component of the control system. This is intended to ensure

order, accountability, and alignment between individual and institutional goals. (Anthony & Govindarajan, 2020; Rivai & Mulyadi, 2022). However, many studies indicate that the quality of internal control by organizational actors significantly influences the success of organizational supervision. (Milyavskaya et al., 2015). Structural supervision tends to be symbolic, administrative, and easily manipulated when self-supervision and transcendental awareness are weak. (Nazaruddin & Hasna, 2023; Roberts, 2018). When faith-based internal supervision has been internalized, organizational supervision functions as a means to support and encourage rather than as a means to coerce (Anastasya Mehta Mediana et al., 2024; Rahayu, 2022; Sulistyowati et al., 2025).

By combining these results, the research continues to point toward a holistic supervision model. This model combines self-supervision, transcendental supervision, and organizational supervision within a mutually reinforcing framework. Transcendental supervision serves to enhance moral awareness, faith-based internal control provides the foundation, and structural supervision serves as an additional tool to ensure system stability. As this conclusion demonstrates, the success of supervision in Islamic education management depends on how effectively the organization systematically and continuously fosters spiritual awareness and individual moral responsibility, rather than on the number of strict rules. The explanation of the supervision implementers, as described, can be illustrated as follows:

Table 1. Summary of Research Results

Source	Key Findings	Themes Addressed	Implications
Ahmad Karim et al (2023)	Explores the impact of organizational supervision on teacher performance.	Teacher performance, organizational supervision	Highlights the importance of internal supervision beyond structural mechanisms.
Samsuri, A. Sukardi, H. Basri (2023)	Proposes a holistic supervision model integrating spiritual and organizational controls.	Holistic supervision, spiritual awareness	Encourages a shift from formal, structural control to internal spiritual motivation.
Al-Ghazali (2011)	Stresses the role of transcendental supervision (Allah's supervision) in Islamic work ethics.	Spiritual supervision, internal control	Proposes transcendental supervision as a foundation for ethical behavior.
Fry (2003)	Links workplace spirituality with organizational commitment and performance.	Workplace spirituality, commitment, and work ethics	Emphasizes integrating spirituality to enhance organizational ethics.
Milosevic et al. (2025)	Discusses the role of self-control in organizational behavior and management.	Self-regulation, organizational behavior	Suggests that self-supervision is crucial for sustainable performance.
Wekke (2019)	Investigates Islamic educational management and integrates Islamic values in supervision.	Islamic education management, values-based leadership	Proposes a model where ethical and spiritual values govern educational supervision.
Afsar et al. (2016)	Examines the effect of spiritual leadership on employee pro-environmental behavior.	Spiritual leadership, work ethics, and environmental behavior	Links spiritual awareness to ethical decision-making and responsible behavior.

Source: Data Collection, 2025

This concept supports the study's findings, which demonstrate that relying solely on organizational structural supervision is insufficient for fostering sustainable and honest behavioral change. In contrast, supervision that integrates spiritual awareness (*Wastal*) and self-monitoring

Wasri) proves to be more effective in cultivating integrity and consistency in work behavior. This form of supervision provides a solid moral foundation, independent of external control systems that tend to be mechanistic. Hence, internal supervision based on spiritual awareness is a crucial element in strengthening overall organizational control.

DISCUSSION

Reconstruction of the Concept of Supervision in Education Management

The findings of this literature review confirm that the concept of supervision in Islamic education management cannot be reduced to merely a technical administrative function, as commonly understood in the modern management paradigm (Anthony & Govindarajan, 2020). Instead, supervision in the Islamic perspective is a multidimensional construct that integrates structural, psychological, and spiritual dimensions into a single, comprehensive management framework. (Milyavskaya et al., 2015; Pobri & Aprilia, 2020). This perspective broadens the epistemological horizon of management by incorporating transcendental values as an integral part of the organizational control system.

Conceptually, the existence of three layers of supervision, namely organizational, transcendental, and self-supervision, shows that Islamic education management operates within the logic of internalizing values, not merely externalizing control, unlike secular approaches that emphasize formal systems, procedures, and instruments. Islamic literature posits individual moral awareness as the cornerstone of adequate supervision. This reinforces the argument that management effectiveness is not only determined by the completeness of the structure, but also by the quality of awareness among the actors within it. (Anthony & Govindarajan, 2020; Milyavskaya et al., 2015; Rivai & Mulyadi, 2022; Wekke, 2019).

Organizational oversight, as documented in the literature, continues to serve a strategic function, particularly in maintaining institutional order, consistency, and accountability. However, these findings show that structural oversight only functions optimally when positioned as a complement, not a substitute, for individual internal control. Without a foundation of values and spiritual awareness, organizational oversight risks giving rise to superficial compliance, administrative formalities, and a work culture that is solely oriented toward avoiding sanctions.

The Importance of Supervision in Leadership

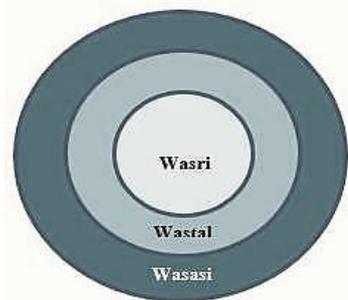
In this context, embedded supervision (*Waskat*) occupies an important position because it enables direct, contextual, and responsive control. The literature indicates that *Waskat* is effective when implemented by leaders who possess not only structural authority but also moral legitimacy. This confirms that leadership in Islamic education requires the integration of managerial capacity and ethical exemplarity, so that the supervisory function cannot be separated from the leader's personality dimension. (Anthony & Govindarajan, 2020; Rivai & Mulyadi, 2022; Zufriyatun et al., 2025).

Meanwhile, functional supervision is understood as a complementary technical instrument. Although it has advantages in terms of objectivity and expertise, the literature indicates that functional supervision often has limitations in fostering internal commitment and value transformation. This indicates that the effectiveness of supervision does not only depend on who is supervising, but also on why and within what value framework the supervision is carried out.

The most prominent dimension in the findings of this study is transcendental supervision as a characteristic of Islamic education management. Belief in Allah SWT's supervision and the recording of deeds by angels fosters an awareness of accountability that transcends the boundaries of space and time. This dimension presents an eschatological orientation in managerial practices, where work success is measured not only by worldly achievements but also by moral values and the consequences that extend beyond this world.

This transcendental supervision functions as a permanent normative control that does not depend on the presence of superiors or formal mechanisms. The literature suggests that awareness of divine supervision can fill gaps that traditional structural supervision systems cannot address, particularly in work situations with minimal direct supervision. Thus, this dimension contributes significantly to the formation of integrity, honesty, and consistency in individual behavior. (Anthony & Govindarajan, 2020; Ashmos & Duchon, 2000; Rego & Pina e Cunha, 2008; Wekke, 2019).

Figure 2: Holistic Control



This study highlights that self-supervision (*Wasri*) is the most comprehensive layer of supervision within the management control system. *Wasri* arises from a personal commitment to responsibilities that must be fulfilled; if not done, it constitutes a neglect of the mandate. *Wasri* becomes deeply embedded in an individual when it is rooted in the awareness that every action is under the supervision of Allah SWT and His Angels, a concept known as transcendental supervision (*Wastal*). For Muslims, feeling that Allah and His Angels are constantly watching over them is part of their faith in Allah, the Angels, and the Hereafter, where the results of all actions will be revealed fairly. When both *Wastal* and *Wasri* are functioning effectively, structural supervision (*Wasasi*) serves as a complement in management. Therefore, the most crucial task for managers or leaders in their supervisory role is to instill *Wasri* and *Wastal* in their subordinates. This can only be achieved if the leader themselves first embody these values.

Furthermore, these findings confirm that self-supervision is at the core of the entire supervision system. Self-supervision does not arise automatically, but is formed through the internalization of faith, values of trustworthiness, and awareness of personal responsibility. Within this framework, individuals no longer work because they are being supervised, but because they feel morally and spiritually responsible for every trust placed in them. The literature reviewed shows that self-supervision serves as the foundation for the sustainability of other supervisory systems. When self-supervision functions strongly, the need for strict external control is reduced. This has important implications for Islamic education management, especially in creating efficient organizations that are low-cost in terms of supervision, yet maintain high integrity. (Baumeister & Vohs, 2007; Milosevic et al., 2025; Wekke, 2019).

A synthesis of the literature also shows that the relationship between the three layers of supervision is both hierarchical and integrative. Self-supervision and transcendental supervision

form the moral and spiritual basis, while organizational supervision provides a structural framework that maintains order. When all three work in harmony, a holistic supervision system is formed that not only suppresses deviations but also encourages ethical and professional growth in individuals. In the context of contemporary Islamic education management, this holistic supervision model offers an alternative to increasingly technocratic and instrumental managerial tendencies. This model emphasizes that efficiency and effectiveness do not have to be achieved at the expense of values, but can be strengthened through the internalization of deep spiritual values. Thus, theology-based supervision is not the antithesis of modern management, but a form of paradigmatic enrichment. (Hamdani et al., 2023; Tatik & Falikhatun, 2024; Wekke, 2019).

This discussion also shows that Islamic education management literature still has ample room for empirical development. Although the conceptual framework of theological supervision is relatively well established, its practical implementation in various types of educational institutions still requires further testing. This opens up opportunities for further research that integrates qualitative and quantitative approaches to measure the real impact of value-based supervision on organizational performance and culture. Epistemologically, these findings challenge the dominance of the secular paradigm in management science by presenting faith-based approaches as a legitimate and relevant source of knowledge. Supervision is no longer understood solely as a mechanism for controlling behavior, but as a process of shaping morally, socially, and spiritually responsible human beings.

Table 2. Summary of Research Analysis

Key Findings	Theoretical Analysis	Novelty
The study found that internal control rooted in spiritual awareness is more effective than traditional structural control mechanisms. Monitoring systems based solely on procedures lead to formal compliance, whereas those integrating transcendental and self-monitoring foster consistent, honest, and sustainable behavior.	Faith-based internal control enhances organizational oversight and is a vital component for achieving sustainable change. The findings show that a system incorporating spirituality and self-supervision offers a more holistic approach.	This study presents a holistic supervision model that integrates self-supervision, transcendental supervision, and organizational supervision, providing a comprehensive framework for improving organizational management.
Spirituality and internal control theories are applied to explain how transcendental supervision and self-supervision shape behavior and organizational ethics. It critiques the limitations of traditional structural control in fostering genuine, ethical behavior.	The study critiques conventional supervision models that focus on external, procedural control mechanisms and introduces a model that incorporates Islamic theological values (i.e., faith in Allah SWT and eschatological accountability) into management. This theoretical shift enables a more holistic approach to management control.	The integration of Islamic perspectives in organizational management is rarely explored in-depth, especially in relation to combining spiritual supervision with traditional structural mechanisms. The proposed model offers a new theoretical framework for Islamic education management.
The research introduces transcendental supervision as an effective mechanism for	The study challenges existing management theories by proposing that internal awareness rooted in	This research provides a paradigm shift in management theory, combining Islamic

enhancing self-control and workplace integrity. It emphasizes the importance of spiritual awareness in promoting honesty, consistency, and moral responsibility.	spiritual values can complement and enhance organizational structures. This adds new dimensions to management control systems and organizational behavior theories.	spiritual practices with modern management control systems, contributing both theoretically and practically to the field of Islamic education management.
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Source: Data Collection, 2025

This study offers a conceptual novelty in the form of a holistic supervision model in Islamic education management, integrating organizational supervision, transcendental supervision, and self-supervision into a single, comprehensive hierarchical framework. Unlike previous studies that tend to view supervision as an administrative-technical function or merely normative religious advice, this literature study systematically and operationally synthesizes Islamic theological principles with modern management theory.

The main novelty of this study lies in the placement of transcendental accountability (*supervision by Allah and angels*) as an epistemic foundation that activates self-control and reduces dependence on external control mechanisms. Thus, supervision is no longer understood as a coercive instrument, but rather as an internal awareness rooted in faith and moral responsibility, thereby forming a distinctive and authentic managerial supervision paradigm in the Islamic tradition.

CONCLUSION

This study concludes that the quality of internal control, rooted in individual faith and spiritual awareness, plays a more significant role than the strength of structural control mechanisms. A monitoring system that relies solely on formal procedures, standards, and sanctions tends to promote formal compliance rather than genuine, situational compliance. On the other hand, a system supported by transcendental awareness and self-monitoring fosters consistent, sustainable, and honest behavior. Therefore, internal control based on faith and spirituality serves as a robust foundation for adequate organizational supervision, rather than just a supplementary element. This study presents a comprehensive supervision model that integrates self-supervision, transcendental supervision, and organizational oversight, offering a novel approach to traditional management models. It demonstrates that faith-based values and moral awareness play a strategic role in creating a control system that is both ethically strong and administratively efficient.

However, this study also has limitations, including its reliance on literature review and theoretical exploration, which means it does not offer empirical data to validate the proposed model. Future research could focus on testing this holistic supervision model in real-world organizational settings, particularly in Islamic educational institutions, to assess its practical application and effectiveness. Furthermore, additional studies could investigate the impact of integrating spirituality into organizational culture and its influence on leadership styles and employee behavior across various cultural and organizational contexts. A more empirical approach would strengthen the understanding of how spiritual and internal control mechanisms can contribute to long-term organizational success.

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