JURNAL MANAJEMEN PENDIDIKAN
Homepage : https://ejurnal.stkip-pessel.ac.id/index.php/jmp
Email : jmp@stkip-pessel.ac.id

p-ISSN : 2548-4826 ; e-ISSN : 2548-4834
Vol. 11, No. 5, October 2026
Page 12417-12429
© Author
Jurnal Manajemen Pendidikan

EVALUATION OF ACCOUNTABILITY AND GOVERNANCE IN MADRASAS: AN INTERNATIONAL COMPARATIVE SYSTEMATIC LITERATURE REVIEW

Muhammad Alif Nuril 'Ibad[1], Ahmad Nurul Huda[2], Mukhamad Rikza [3], Miswari [4]
[1,2,3,4] UIN Walisongo Semarang, Indonesia

Email: alifnuril111@gmail.com

Check for updates OPEN ACCESS

DOI: https://doi.org/10.34125/jmp.v11i5.3893

Sections Info

Article history:
Submitted: 6 August 2026
Final Revised: 30 September 2026
Accepted: 9 October 2026
Published: 30 October 2026

Keywords:
Tata Kelola Madrasah
Akuntabilitas
Sistem Otonomi.

ABSTRACT

Objective*: This study aims to analyze the accountability and governance of madrasahs through an international comparative perspective. By synthesizing the findings from this comparison, the study seeks to address challenges within *madrasah* governance systems and contribute to the continuous improvement of the quality of educational services provided by these institutions.* ***Method:*** *The study employs a Systematic Literature Review (SLR) methodology with a qualitative approach. Data analysis is conducted through content analysis, which involves identifying, categorizing, and interpreting information gathered from scholarly literature.* ***Results****: The international comparison of *madrasah* accountability and governance systems reveal several key factors that determine the effectiveness of school governance and accountability. These include effective and constructive leadership, broad and flexible school autonomy, robust school resources, government policies that implement a "collaborative polycentric" governance model, regular and sustained performance-based oversight, and a supportive socio-cultural environment.* ***Novelty:*** *This research offers a novel contribution by providing a critical discussion on the governance and accountability systems of madrasahs a specific type of Islamic educational institution viewed through the lens of international educational governance frameworks.*

ABSTRAK

Objektif: *Penelitian ini bertujuan untuk menganalisis akuntabilitas dan tata kelola madrasah yang akan dikomparasikan dalam perspektif internasional, sehingga dari hasil perbandingan tersebut disintesis teori dan temuan untuk memperbaiki persoalan sistem tata kelola madrasah, serta membantu meningkatkan mutu layanan pendidikan di madrasah secara berkelanjutan.* ***Metode:*** *Penelitian ini menggunakan metode Systematic Literature Review (SLR) dengan pendekatan kualitatif. Teknik analisis data dalam penelitian ini menggunakan analisis isi yaitu dilakukan dengan cara mengidentifikasi, mengkategorikan, dan menginterpretasikan berbagai informasi yang diperoleh dari sumber literatur ilmiah.* ***Hasil:*** *Perbandingan akuntabilitas dan sistem tata kelola madrasah dalam perspektif internasional ditemukan beberapa aspek yang menentukan efektivitas tata kelola dan akuntabilitas sekolah meliputi kepemimpinan yang efektif dan konstruktif, otonomi sekolah yang luas dan fleksibel, sumber daya sekolah yang kuat, kebijakan pemerintah dalam penerapan model collaborative polycentric madrasah governance, pengawasan berbasis kinerja secara teratur dan berkelanjutan, serta kondisi sosio-kultural yang suportif.* ***Kebaruan:*** *Penelitian ini memberikan nilai kebaruan berupa pembahasan kritis mengenai perbandingan sistem tata kelola dan akuntabilitas yang ditekankan pada lembaga pendidikan Islam madrasah dengan perspektif sistem tata kelola pendidikan internasional.*

Kata kunci: *Tata Kelola Madrasah, Akuntabilitas, Sistem Otonomi.*

INTRODUCTION

School accountability and governance play a crucial role in ensuring the quality and equity of an education system. This is evidenced by the Programme for International Student Assessment (PISA) published by the Organisation for Economic Co-operation and Development (OECD) which indicates that the success of an education system globally depends heavily on optimal school accountability and autonomy. Consequently, on a global scale, countries that implement standardized accountability principles and transparently report student achievement results to the public demonstrate significantly higher academic outcomes compared to nations that lack clear evaluation mechanisms (Wöbmann et al., n.d.). Thus, OECD findings confirm that strong school accountability and autonomy yield the most optimal positive impact on learning outcomes; conversely, the absence of data-driven monitoring and evaluation risks widening the gap in school quality and exacerbating inequalities in access to education for students from lower socio-economic backgrounds.

UNESCO's 2021/2022 Global Education Monitoring (GEM) Report ("Non-state Actors in Education") highlights the importance of accountability, governance, and a high-quality, public-interest-oriented education system—one capable of addressing the crisis of unequal access to and equitable distribution of quality education caused by the high costs of private educational institutions and weak government regulations. Under these conditions, non-governmental or private actors currently account for approximately 40% of elementary school students, 20% of primary school students, and 30% of secondary school and university students in non-public institutions worldwide. However, the UNESCO GEM report indicates that many countries lack adequate standards for private educational institutions, which undermines quality and has the potential to widen disparities in access to and the quality of education (*Global Education Monitoring Report 2021/22 - Österreichische UNESCO-Kommission*, n.d.). Therefore, the implementation of an accountability system based on national standards and optimal governance is an absolute requirement that must be addressed to ensure the overall adequacy and equity of educational quality.

Islamic education in Indonesia, particularly in madrasahs, faces structural challenges related to the bureaucratization of administration, which has become merely a tool for achieving institutional goals, thereby undermining the principles and essence of accountability, transparency, governance, and quality assurance in madrasahs. Consequently, this results in a hidden workload for madrasah principals, administrators, and teachers, which in turn weakens pedagogical functions, learning reflection, and academic services in madrasahs (Mas'ud, 2025). This issue is exacerbated by neoliberal control mechanisms within the education system, which require madrasahs to prioritize efficiency, accountability, and competitiveness. However, if applied too rigidly, these mechanisms place too much emphasis on documentary formalities and administrative compliance. Consequently, this can hinder the achievement of the madrasah's primary objective, which is to nurture students intellectually, morally, and spiritually (Findi Alexsandy et al., 2025). Therefore, madrasahs, as Islamic educational institutions, require strong accountability and an optimal governance system, beginning with government policies that can promote the quality of Islamic education in madrasahs.

One of the challenges in madrasah governance is navigating the complex relationship between national education policy and religious education policy. In Indonesia, Islamic educational institutions madrasahs are overseen by the Ministry of Religious Affairs but remain part of the national education system; thus, madrasahs must also meet national education standards. Consequently, madrasah administrators need to align specific requirements such as curriculum standards, assessment, quality, and governance with national

education policies. This is clarified in a study by Anwar et al., which shows that there is a managerial dualism between the Ministry of Religious Affairs and the Ministry of Education that can widen disparities in resource allocation, teacher certification, and operational standards despite the legal equality established by Law No. 20/2003. Consequently, the progress of madrasahs ultimately requires adherence to regulations through inter-ministerial coordination protocols and the harmonization of madrasah governance systems. Furthermore, policymakers must prioritize mechanisms for accountability in implementation rather than merely formalistic documentation. Through such integrated implementation, madrasahs can realize their potential as high-quality Islamic educational institutions that are nationally competitive and contribute to the development of Indonesia's human resources (Anwar et al., 2026). Thus, madrasahs in Indonesia fall under the purview of two ministries that share administrative authority. The Ministry of Religious Affairs serves as the primary governing body for madrasahs, while national educational policies and standards provide the systematic framework that madrasahs are required to meet.

The educational governance system in madrasahs operates within a dual policy framework involving the Ministry of Religious Affairs and the Ministry of Education, Culture, Research, and Technology, which leads to inconsistencies in policy implementation. As a result, madrasah principals and administrative staff must navigate various inter-ministerial policies with differing orientations, quality indicators, and evaluation approaches a situation that not only creates an administrative burden but also leads to policy ambiguity that has the potential to reduce the effectiveness of madrasah management (Hayati et al., 2026). Consequently, the implications for accountability lie in the inefficiency of time and effort spent by administrators on fulfilling administrative obligations such as data reporting, data entry, and document verification across various digital platforms which prevents them from focusing sufficiently on evaluating the effectiveness of educational programs within madrasahs. This, in turn, undermines the quality of the educational process in madrasahs. However, given that institutional capacity, public or private status, and varying regional conditions are factors that determine the extent to which this administrative burden actually interferes with substantive accountability and the evaluation of educational quality in madrasahs.

The challenges faced by Islamic madrasahs in the areas of accountability and governance have the potential to lead to overlaps in the administrative procedures that must be followed, institutional data management, budget planning, reporting on the use of funds, and the implementation of quality evaluations. In a study by Amalia et al., it was found that the use of digital information systems in the context of educational management at madrasahs such as EMIS (Education Management Information System), which is implemented to support planning, budgeting, accountability, and transparency in the distribution of BOP funds is not without challenges, including human resources who do not yet fully understand the system's operations and a central server that frequently experiences problems, thereby hindering the data update process and potentially leading to data manipulation errors that affect the quality of the data itself (Amalia et al., 2021). This was further emphasized in a study by Fakhridana et al., which explained that there is fragmentation in the madrasah governance system, which is regulated by two different ministries—as seen in the madrasah education funding schemes (BOS and BOP), digital platforms and curriculum designs (the Merdeka Mengajar Platform and EMIS), and separate teacher professional development pathways (PPG)— thereby creating inconsistencies in program implementation, prolonging the coordination process, and burdening madrasahs with duplicate administrative obligations and demands (Fakhridana et al., 2026).

Thus, in the context of international studies, school governance is understood not merely as compliance with administrative requirements, but as a system that operates through governing bodies that must balance the demands of local regulations, global standards, financial sustainability, and accountability to stakeholders; consequently, optimal governance helps provide academic services to students more effectively (Smith et al., 2026). Meanwhile, in the context of Islamic educational institutions namely madrasahs in Indonesia there is a crisis of accountability and a phenomenon of simulacrum of compliance that remains dominated by secular administrative instruments, in which individuals work solely to meet standard operating procedures (SOP) and accreditation targets in order to avoid external sanctions (Muhammad Halomoan et al., 2026). This shows that school governance is important because it influences how an institution's resources can be harnessed to provide higher quality educational services (Miftakhi et al., 2025).

Research on the enactment of digital literacy within Islamic education in Indonesia and Thailand indicates that effective madrasah governance is contextual tailored to the specific capacity of each institution meaning that institutions with limited resources must adjust their level of institutional readiness accordingly (Ferdinan et al., 2026). Meanwhile, a study on the integration of knowledge based on the AKMI (Indonesian Madrasah Competency Assessment) literacy framework in Indonesian madrasahs reveals that these institutions bear a significant responsibility for integrating knowledge specifically by leveraging AKMI literacy within both general and religious subject instruction. Consequently, effective governance must go beyond mere administrative oversight; it should instead be directed toward building the substantive capacity of the madrasah (Zarkasi et al., 2025). Furthermore, research on educational services in madrasahs indicates that the success of digitizing madrasah services in enhancing accountability is determined by governance that empowers madrasah resources through transformational leadership, as well as the readiness and adaptability of the madrasah culture (Afra et al., 2025).

Thus, research related to accountability and madrasa governance is urgently needed to answer madrasa governance problems. Besides that, because the governance system not only meets the demands of formal accountability, but also supports contextual digital adaptation, knowledge integration, and leadership that is able to bridge various complex madrasa interests. Madrasas face demands in maintaining their Islamic identity and meeting public accountability standards, so that accountability and governance of madrasas as strategic Islamic educational institutions must be able to balance the demands of national standardization, Islamic identity, and adaptation to developments in digital technology (Haddade et al., 2024). From an international comparative perspective, madrasahs face the challenge of meeting performance standards specifically regarding academic achievement and the cultivation of Islamic character which necessitates a governance and accountability model distinct from that of public schools. Consequently, it is essential to identify a governance model capable of enhancing the effectiveness of madrasahs in achieving educational quality (Rosadi et al., 2026). Thus, it is evident that research examining the governance and accountability of madrasas compared from an international perspective has become increasingly urgent for identifying effective governance practices within the context of Islamic education.

This study examines how the governance and accountability systems of madrasahs compare with best practices in educational governance at the global or international level, as well as how to synthesize a collaborative governance model derived from these international comparisons to address the fragmentation of regulations within the madrasah education

system and to sustainably improve the quality of education in madrasahs. Consequently, this study focuses on integrating the evaluation of accountability and governance in the madrasah education system through a systematic comparative international literature review specifically by comparing the dynamics of governance in Islamic educational institutions with the standards and practices of school governance in the global context of developed countries. Consequently, research comparing madrasah accountability and governance with the context of international schools remains relatively limited; thus, this study aims to fill this gap by analyzing and reviewing scientific literature related to this topic. Thus, through a comparative evaluation of the scientific literature, this study positions integrated accountability and governance as the primary foundation for formulating a madrasah education system that is transparent, high-quality, and competitive, without neglecting the identity and values of Islamic education.

Based on the discussion above, this study aims to analyze accountability and governance in madrasahs, which will be compared from a global perspective with those in developed countries. Furthermore, this study also aims to provide scientific insights from a comparison of the Islamic education system in madrasahs with that of international schools, based on research findings within a global context. The results of this study are expected to contribute theoretically to the development of educational management science, particularly regarding accountability and governance within the scope of Islamic educational management, while also serving as a practical reference for madrasah administrators in establishing a governance system that is accountable, professional, transparent, and sustainably quality oriented.

METHOD

This study employed a systematic literature review (SLR) method using a qualitative approach. The SLR method was chosen because it enables the systematic identification, evaluation, and synthesis of findings from previous studies and can be replicated to answer specific research questions. The research procedures followed the PRISMA 2020 reporting guidelines, which include the identification, screening, assessment of eligibility, and synthesis of articles (Page et al., 2021). Thus, the SLR method is used to explore and document in detail data or sources of information through a process of reviewing scientific literature that is methodologically sound.

The data were obtained through a literature search of various databases, including ScienceDirect, Google Scholar, DOAJ, ERIC, and SINTA, as well as various scientific journals and websites. The keywords used to identify relevant literature included “school accountability,” “school governance,” “school accountability and governance in an international context,” “madrasah accountability and governance,” and “comparison of education governance systems in an international context,” combined with terms such as “systematic literature review” and “comparative study.” The selection process consisted of four stages: First, articles were identified from the databases using the specified keywords. Second, articles are analyzed and screened based on their titles and abstracts to exclude documents or files deemed irrelevant or unnecessary for the research topic. Third, the remaining articles are reviewed and evaluated for their relevance to the research objectives, with a specific focus on accountability and governance of madrasahs (Islamic educational institutions) as well as comparisons in an international context. Fourth, the articles that passed the selection process were thematically synthesized and incorporated into the paper’s discussion section.

The data analysis technique used in this study was content analysis. The content analysis

process involves identifying, categorizing, and interpreting various pieces of information obtained from literature sources related to school accountability and governance, as well as comparing the governance and accountability systems of madrasahs with those of schools in an international context. The analysis stages data reduction, data presentation, and drawing conclusions are carried out systematically to produce a comprehensive understanding (Krippendorff, 2018). The researcher conducted a search for information and data related to accountability and madrasah governance systems through online scientific literature on international studies of school governance systems in developed countries. The next step involved narrowing down the search results from articles, scientific literature, and international studies; which were then analyzed in accordance with the research focus specifically, comparing accountability and governance systems in Indonesian madrasahs with best practices in educational governance at the global or international level. Based on these comparisons, theories and findings were synthesized to address issues within the madrasah governance system and help improve the quality of educational services in madrasahs in a sustainable manner.

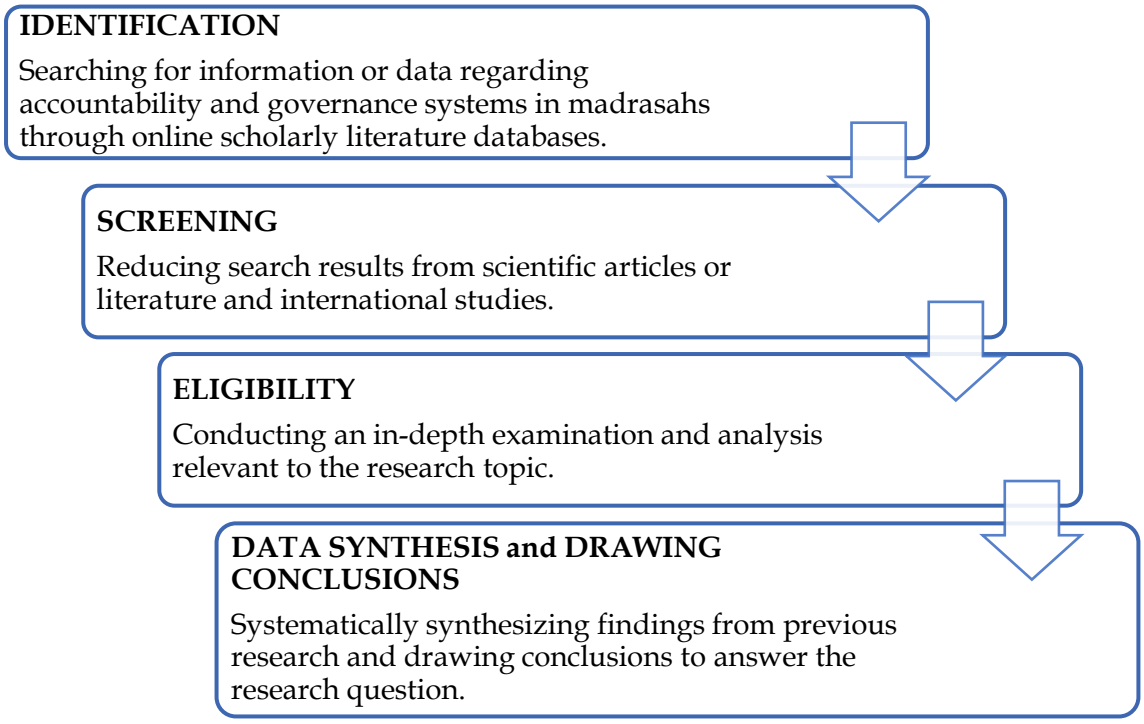


Chart 1. Steps of the research method

RESULT AND DISCUSSION

A. Comparison of Accountability and Governance

1. The Reality of Accountability and Governance in Madrasahs

The reality of the governance and accountability dynamics within *madrasah* (Islamic schools) in Indonesia is inseparable from structural and managerial issues—most notably the dualism in the *madrasah* education system, which falls under the joint authority of the Ministry of Religious Affairs and the Ministry of Primary and Secondary Education. Although Law Number 20 of 2003 establishes the formal equivalence of *madrasah* with general schools, significant disparities persist in their operational practices. This has resulted in a lack of alignment in regulations and policies, an overlap in institutional authority, and inequities in the provision of educational

support and services (Anwar et al., 2020). This situation is exacerbated by fragmented policy implementation, such as inconsistencies in regulatory enforcement, regional disparities in BOS and BOP funding, unequal access to digital platforms, and imbalances in admission quotas for the Teacher Professional Education Program (PPG) for madrasah teachers (Fakhridana et al., 2026). This dualistic system is evident in the differences in governance between Junior High Schools (SMP) and Madrasah Tsanawiyah (MTs), where SMP receive funding from the regional budget (APBD) through the local Department of Education, while MTs rely on the national budget (APBN) through the local Ministry of Religious Affairs, resulting in disparities in funding, teacher welfare, and the development of madrasah facilities and infrastructure (Munadi & Salman, 2026).

The reality of madrasah accountability is characterized by a formalistic approach to administrative compliance that undermines the quality of education and academic services in madrasahs. The bureaucratization of madrasah administration prioritizes document completeness, data reporting, accreditation, digitization, and workload equity, thereby potentially creating hidden workloads for teachers, madrasah principals, and madrasah administrators (Mas'ud, 2025). A study at MIS Ar Rum Medan Marelan shows that the effectiveness of madrasah management can be shaped by all interconnected components, including administration, curriculum, students, teaching staff, facilities and infrastructure, finance, and public relations. Therefore, educational administration in madrasah governance must be understood as an integrated governance system a unified whole that cannot be separated and in which all components support one another through coordination, accountability, and the effectiveness of academic services (Hanafiah, 2026).

The issue of accountability is closely linked to institutional capacity and leadership styles in madrasahs. Performance evaluations of madrasah principals serve as a mechanism for accountability both internally within the madrasah and externally to the Ministry of Religious Affairs (Masnun et al., 2026). Within the framework of bureaucratic leadership and good governance, the application of the principles of transparency, accountability, and participation can improve administrative compliance, although there are still obstacles in the form of budget constraints, the quality of human resources, and the old bureaucratic culture (Septiana & Agus, 2026). Thus, strengthening madrasah governance and accountability is achieved through the development of participatory leadership capacity, a constructive organizational culture, and a sustainable oversight system.

Thus, it is clear that the reality of the madrasah governance and accountability system in Indonesia reveals weaknesses, such as the still-limited institutional capacity of madrasahs. Furthermore, various regulations and roadmaps for developing high-quality academic services in madrasahs are difficult to implement due to institutional fragmentation and a dualism of authority that leads to distributive injustice; consequently, strengthening human resource capacity is a prerequisite for realizing a madrasah governance system that is accountable, transparent, participatory, and oriented toward sustainable educational quality (Fakhridana et al., 2026; Irfan & Tias, 2026). Thus, accountability in madrasahs is not yet comprehensive enough when measured by the completeness of documentary data. Rather, an effective governance system is also needed one capable of providing substantive benefits to the entire madrasah community, including students, teachers, and the public.

2. School Accountability and Governance: An International Perspective

A review and analysis of the literature on school governance in developed countries from an international perspective reveals a shift from a centralized bureaucratic model toward a system that emphasizes school autonomy, balanced by mechanisms of performance-based accountability (PBA), as evidenced by a systematic literature review of 361 journal articles published between 2000 and 2023, which reveals that the model of autonomy and policy reform involves granting autonomy to schools in accordance with the central government's needs while maintaining control through accountability procedures (Mifsud & Wilkins, 2025). In a comparative study in Europe, this shows that the integration of accountability instruments into national governance frameworks is the result of a single trajectory through the field of education policy (Barbana et al., 2020). The reforms implemented in the United States, Canada, South Korea, and Singapore emphasize several aspects, including school autonomy, effective leadership, and regular, ongoing performance based monitoring and oversight, which have become key priorities (Münch & Wieczorek, 2023).

Performance-based accountability (PBA) is used as the primary instrument in the education governance systems of many developed countries; however, a critical analysis of 133 empirical studies shows that performance-based accountability helps improve the quality and equity of education (Levatino et al., 2024). In addition, a literature review of 113 articles on school leader autonomy (SLA) explains that while autonomy can help improve job satisfaction and innovation, its impact on school performance depends on leadership capacity (Nordholm et al., 2025). Comparative studies across various countries show that systems with a high degree of autonomy require strong and effective accountability mechanisms, while centralized systems struggle to respond to local needs or the needs of individual educational institutions (Turner & K, 2025).

These findings are supported by studies in the United States, Canada, South Korea, and Singapore, which show that school governance systems are implemented through expanded autonomy, strong leadership, and performance monitoring. Thus, effective governance is not determined solely by students' socioeconomic backgrounds, but also by structural factors and a culture of reflection (Münch & Wieczorek, 2023). Therefore, leadership capacity building is a prerequisite for the success of school autonomy reform and a key aspect of ensuring optimal school governance and strong accountability (Turner & K, 2025). Therefore, it is clear that an effective governance system does not depend solely on autonomy or accountability, but rather is determined by a balance between policy design, leadership capacity, and sociocultural conditions.

A literature review of comparative studies in Europe on school governance systems in a global context such as those in France, Belgium, Spain, and Portugal shows that these countries have developed different accountability policies due to the influence of several factors, including institutional history, political coalitions, and socioeconomic conditions (Barbana et al., 2020). Consequently, a hybrid governance model has emerged that integrates global standards with local contexts. The effectiveness of educational governance is not determined by a single model, but rather by the alignment between institutional capacity, policy design, and sociocultural conditions (Turner & K, 2025).

Thus, it is important to understand that school accountability and governance as means of achieving equity, quality, progress, and well-being can be implemented in an integrated manner.

Table 1. A Comparison of Accountability and Governance in Madrasahs in an International Context

Aspects	Madrasah	International Context School
Regulations and Authority	There is a duality of authority between the Ministry of Religious Affairs and the Ministry of Primary and Secondary Education.	It has a more integrated regulatory framework under a single Ministry of Education.
Accountability Orientation	Tends to be formalistic and administrative.	Performance-based accountability (PBA) emphasizes measurable performance outcomes.
Governance Model	Moving toward an integrated governance system that emphasizes coordination among components.	Develops a hybrid governance model that integrates global standards with the local context.
Levels of School Autonomy	Limited autonomy that is pseudo-autonomy in nature.	Broader autonomy in decision-making regarding curriculum, budgeting, and performance-based oversight.
Institutional Capacity and Leadership	Limited institutional capacity and performance evaluations of madrasah principals serve as a dual accountability mechanism.	Stronger institutional capacity and innovative, adaptive leadership styles.

B. Synthesis of a Collaborative Governance System Model

Based on the reality regarding the evaluation and results of a literature review on accountability and governance in madrasahs which face complex issues such as dualism of authority, illusory autonomy, and limited institutional capacity, often trapped in a formalistic-administrative bureaucratic orientation. Therefore, in accordance with the theory in Ansell and Gash's study on collaborative governance which explains that an effective public management approach requires moving beyond vertical administrative control toward an integrated governance system that emphasizes coordination, thereby involving multiple stakeholders and aligning incentives in inter-institutional management (Ansell & Gash, 2008). In addition, the issue of dual authority can be addressed through a collaborative, polycentric madrasah governance model consistent with the findings of a

study by Ehren et al. This model involves an educational governance system moving toward decentralization by implementing polycentric evaluation and oversight, in which the government is no longer the sole center of authority in decision-making but rather acts as a facilitator of collaboration and joint capacity building among institutions, thereby enabling madrasahs to adapt to change in order to achieve progress and successfully deliver high-quality educational services (Ehren et al., 2017).

In the context of the issues faced by this madrasah, consistent with studies on the bureaucratization of Islamic education in Indonesia, a highly bureaucratic education system tends to produce a homogeneous and standardized model of governance (Millie, 2025). From the perspective of the collaborative governance theory outlined above, and in line with research on leadership that is capable of fostering collaboration and enabling improvement through institutional governance systems, school leadership plays a role in navigating these complexities and can contribute to resolving these issues (Constantinides, 2025; Kemmis et al., 2026). Thus, efforts to address issues facing madrasahs must be directed toward strengthening institutional capacity through integrated governance mechanisms. Through this mechanism, the authorities of the Ministry of Religious Affairs and local governments can be aligned to meet the needs of madrasahs, while the principle of accountability creates opportunities for the public and other stakeholders to participate in the decision-making process. Consequently, accountability is not limited to the mere formal completion of documentation but becomes a vital and substantive instrument for achieving equitable and sustainable educational services.

Thus, based on the results of a comparative evaluation of madrasah accountability and governance conducted through a systematic literature review that synthesizes relevant theories of collaborative governance it is emphasized that the success of Islamic educational institutions, namely madrasahs, is not determined solely by vertical administrative control, but rather by fostering high quality collaborative and integrative processes that include participatory leadership capable of empowering the potential and strengthening the capacity of madrasah institutions, and supported by government regulations tailored to the needs that support educational services in madrasahs through the implementation of a collaborative polycentric madrasah governance model an integrated system in which the government acts as a regulator and facilitator of inter-institutional collaboration, while madrasahs, local stakeholders, and the community play a role in shaping the quality of education.

CONCLUSION

The educational system in madrasahs falls under the dual authority of the Ministry of Religious Affairs and the Ministry of Primary and Secondary Education. This arrangement creates disparities in operational practices, characterized by a lack of regulatory synchronization, overlapping authority, and inequities in the provision of educational support and services. The current approach to madrasah accountability remains largely administrative, which risks undermining the true essence of educational quality. Accountability is intrinsically linked to an institution's capacity and its leadership style, as both are fundamental to the implementation of madrasah governance. Consequently, if a madrasah possesses limited institutional capacity, its internal governance is weakened; furthermore, when evaluation and oversight lack substantive depth, the quality of academic services declines, hindering the institution's development.

Findings from comparative studies on school accountability and governance from an international perspective indicate several factors that influence their effectiveness. These

include extensive and flexible school autonomy, effective and constructive leadership, robust school resources, policy design tailored to local or institutional needs, regular and sustained performance-based oversight, and a supportive socio-cultural environment. Consequently, employing a collaborative and integrative governance system characterized by participatory leadership and the implementation of a collaborative polycentric madrasah governance model can assist madrasahs in successfully achieving and sustaining the quality of education.

REFERENCES

Afra, M., Alwi, S., & Sultanah Nahrasiyah Lhoksumawe, U. (2025). Digitalisasi Layanan Pendidikan Untuk Meningkatkan Akuntabilitas Madrasah: Sebuah Tinjauan Literatur. *Pendas : Jurnal Ilmiah Pendidikan Dasar*, *10*(02), 237–249. https://doi.org/10.23969/JP.V10I02.26732

Amalia, A. C., Wulandari, L., & Rusydiyah, E. F. (2021). Utilization of Education Management Information System (Emis) As an Anti-Corruption Effort in Madrasas. *AL-TANZIM: Jurnal Manajemen Pendidikan Islam*, *5*(2), 154–162. https://doi.org/10.33650/al-tanzim.v5i2.2521

Ansell, C., & Gash, A. (2008). Collaborative Governance in Theory and Practice. *Journal of Public Administration Research and Theory*, *18*(4), 543–571. https://doi.org/10.1093/JOPART/MUM032

Anwar, A. S., Tobroni, T., Faridi, F., & Firdaus, D. R. (2020). Direction of Government Policy regarding the Position of Madrasahs in the National Education System. *Jurnal Pendidikan Islam*, *16*(2), 262–271. https://doi.org/10.38073/jpi.4338

Anwar, A. S., Tobroni, T., Faridi, F., & Firdaus, D. R. (2026). Direction of Government Policy regarding the Position of Madrasahs in the National Education System. *Jurnal Pendidikan Islam*, *16*(2), 262–271. https://doi.org/10.38073/JPI.4338

Barbana, S., Dumay, X., & Dupriez, V. (2020). Accountability policy forms in European educational systems: An outro. *European Educational Research Journal*, *19*(2), 165–169. https://doi.org/10.1177/1474904120902306

Constantinides, M. (2025). Leadership at the boundaries of schools: Navigating the complexities of collaboration. *Educational Management Administration & Leadership*. https://doi.org/10.1177/17411432251343995

Ehren, M. C. M., Janssens, F. J. G., Brown, M., McNamara, G., O'Hara, J., & Shevlin, P. (2017). Evaluation and decentralised governance: Examples of inspections in polycentric education systems. *Journal of Educational Change 2017 18:3*, *18*(3), 365–383. https://doi.org/10.1007/S10833-017-9297-9

Fakhridana, F. M., Azizah, S. N., & Annisa. (2026). Fragmentasi Implementasi kebijakan Pendidikan Nasional: Analisis Komparatif Tata Kelola Sekolah Dan Madrasah Di Indonesia. *Risalah Dirasah: Journal of Multidisciplinary Islamic Studies*, *01*(02), 110–131. https://ejournal.alqolam.ac.id/index.php/rd/index

Ferdinan, Fattah, A., Nashir, A., Muthaharah, S., & Waeno, M. (2026). Examining the enactment of digital literacy in Islamic education across two school contexts in Indonesia and Thailand. *Discover Education 2026 5:1*, *5*(1), 764-. https://doi.org/10.1007/S44217-026-02044-1

Findi Alexsandy, Irawan, Sapdi, R. M., & Cep Mulyana. (2025). Neoliberal Control Mechanisms and Their Impact on Islamic Educational Governance. *Journal of Educational Management Research*, *4*(6), 2832–2845. https://doi.org/10.61987/jemr.v4i6.1465

Global Education Monitoring Report 2021/22 - Österreichische UNESCO-Kommission. (n.d.). Retrieved October 18, 2026, from https://www.unesco.at/en/education/education-2030/global-education-monitoring-gem-report/gem21-22

Haddade, H., Nur, A., Achruh, A., Rasyid, M. N. A., & Ibrahim, A. (2024). Madrasah management strategies through Madrasah Reform program: an evidence from Indonesia. *International Journal of Educational Management*, *38*(5), 1289–1304. https://doi.org/10.1108/IJEM-05-2023-0236

Hanafiah, M. A. (2026). Integrasi Administrasi Pendidikan dalam Meningkatkan Efektivitas Pengelolaan Madrasah : Studi Kasus Di MIS Ar Rum Medan Marelan Pendalas. *Jurnal Penelitian Tindakan Kelas Dan Pengabdian Masyarakat*, *6*(2), 687–707.

Hayati, S., Fatchurahman, R., Musdalifah, l, A. H., Komariyah, L., & Subaino, L. (2026). Regulatory Dualism and Polycentric Governance in Mts: Challenges in Synchronizing Policies Between Kemenag and Kemendikbudristek. *SOSIOEDUKASI : JURNAL ILMIAH ILMU PENDIDIKAN DAN SOSIAL*, *15*(2), 2358–2371. https://doi.org/10.36526/SOSIOEDUKASI.V15I2.8478

Irfan, A., & Tias, P. K. (2026). Decentralization of Islamic Education Governance in Indonesia: Power Relationships and Madrasah Autonomy. *TA'DIBUNA: Jurnal Pendidikan Agama Islam*, *9*(1), 100. https://doi.org/10.30659/jpai.9.1.100-114

Kemmis, S., Charteris, J., & Smardon, D. (2026). Practices of accountability in newly built school environments: principals negotiating the competing demands of hierarchical and collegial responsibility. *International Journal of Leadership in Education*. https://doi.org/10.1080/13603124.2026.2703960

Krippendorff, K. (2018). *Content Analysis: An Introduction to Its Methodology* (4th ed.). SAGE Publications.

Levatino, A., Verger, A., Camphuijsen, M., Termes, A., & Parcerisa, L. (2024). School Governance Through Performance-Based Accountability: A Comparative Analysis of Its Side Effects Across Different Regulatory Regimes. *Review of Research in Education*, *48*(1), 248–286. https://doi.org/10.3102/0091732X241270672

Mas'ud. (2025). Public Welfare-Based Madrasah Governance: A Critical Analysis of Administrative Bureaucratization and Teacher Work overload. *Ats-Tsaqofi: Jurnal Pendidikan Dan Manajemen Islam*, *7*(2), 80–93. https://doi.org/10.61181/6y7pc882

Masnun, M., Rit, O., Naya, R., & Haq, H. (2026). Evaluating the performance of madrasah ibtidaiyah principals as a strategic mechanism for enhancing educational quality assurance in Indonesia. *AL-TARBIYAH : JURNAL PENDIDIKAN*, *36*(1), 76–90.

Mifsud, D., & Wilkins, A. (2025). A Systematic Review of School Governance Literature Between 2000 and 2023. *Leadership and Policy in Schools*. https://doi.org/10.1080/15700763.2025.2539791

Miftakhi, D. R., Miftakhi, D. R., & Waluyo, M. E. (2025). Low Gradients, Low Learning: School Governance and the EquityParadox in Indonesia's PISA 2022. *Society*, *13*(3), 1320–1337. https://doi.org/10.33019/society.v13i3.921

Millie, J. (2025). Limits of bureaucratisation in Islamic education. *Religion, State & Society*, *53*(3), 188–201. https://doi.org/10.1080/09637494.2025.2560226

Muhammad Halomoan, Husaini, Elidawati, & Rahmat Hidayat. (2026). Building the Integrity Fortress: A Holistic Performance Management and Accountability Model for Islamic Educational Institutions. *Journal of Education and Teaching Learning*, *4*(1), 1300–1307. https://doi.org/10.59211/mjpjetl.v4i1.314

Munadi, N. D. R. M., & Salman, A. M. Bin. (2026). Otonomi Daerah dan Dinamika Kebijakan Pendidikan Islam Di Indonesia Pada Jenjang SMP dan MTS. *Analisis Sistem Antrian Dalam Upaya Meningkatkan*, *5*(1), 70–80.

Münch, R., & Wieczorek, O. (2023). Improving schooling through effective governance? The

United States, Canada, South Korea, and Singapore in the struggle for PISA scores. *Comparative Education*, *59*(1), 59–76. https://doi.org/10.1080/03050068.2022.2138176

Nordholm, D., Jarl, M., & Wermke, W. (2025). School Leader Autonomy – a Systematic Review. *Educational Administration Quarterly*. https://doi.org/10.1177/0013161X251349562

Page, M. J., McKenzie, J. E., Bossuyt, P. M., Boutron, I., Hoffmann, T. C., Mulrow, C. D., Shamseer, L., Tetzlaff, J. M., Akl, E. A., Brennan, S. E., Chou, R., Glanville, J., Grimshaw, J. M., Hróbjartsson, A., Lalu, M. M., Li, T., Loder, E. W., Mayo-Wilson, E., McDonald, S., … Moher, D. (2021). The PRISMA 2020 statement: an updated guideline for reporting systematic reviews. *BMJ*, *372*. https://doi.org/10.1136/BMJ.N71

Rosadi, K. I., Us, K. A., & Ridwan, A. (2026). The influence of TQM and innovation on the effectiveness of Indonesian Islamic schools. *Discover Sustainability 2026 7:1*, *7*(1), 838-. https://doi.org/10.1007/S43621-026-03167-Z

Septiana, I., & Agus, M. (2026). *Kepemimpinan Birokratis, Good Governance, Tata Kelola Madrasah, Dan Kepatuhan Administrasi*. *9*(1), 121–153.

Smith, J., Clapham, A., & Axler, M. (2026). Governing International Schools: Polarities, Networks and Actors in Governance Systems. *Journal of Research in International Education*, *25*(1), 22–40. https://doi.org/10.1177/14752409261426470

Turner, M., & K, D. (2025). Educational Governance in a Globalized World: Comparative Perspectives on Accountability, Autonomy, and School Performance. *Innovative Journal of Educational Research and Insights*, *2*(4), 198–207. https://ojs.bustanilmu.com/index.php/IJERI/article/view/113

Wöbmann, L., Lüdemann, E., Schütz, G., & West, M. R. (n.d.). *School Accountability, Autonomy, Choice, and the Level of Student Achievement: International Evidence from PISA 2003*. https://doi.org/10.1787/246402531617

Zarkasi, Elizabeth, M. Z., Ma'arif, S., Abdullah, I., Djamil, A., & Mas'ud, A. (2025). Literacy-based knowledge integration (AKMI) in Indonesian madrasahs. *Discover Global Society 2025 3:1*, *3*(1), 113-. https://doi.org/10.1007/S44282-025-00271-9

Copyright holder:
© Author

First publication right:
Jurnal Manajemen Pendidikan

This article is licensed under:
CC-BY-SA