

Strategic Management of the Regional Inspectorate as an Effort to Improve Transparent and Accountable Education Governance

Dedi Candira W.K¹, Hamengkubuwono², Jumira Warlizasusi³, Irwan Fathurrochman⁴

¹*Inspektorat Kabupaten Kepahiang, Kepahiang, Indonesia*

^{2,3,4}*Institut Agama Islam Negeri Curup, Rejang Lebong, Indonesia*

Corresponding Email: dedicandira@gmail.com

Abstract. This study aims to analyse the implementation of strategic management in the Strategic Plan (Renstra) of the Kepahiang Regency Inspectorate and its contribution to improving more transparent and accountable education governance. The research approach used is descriptive qualitative with a case study method, which focuses on document analysis, observation, and relevant documentation. The research stages include preliminary studies, data collection, data analysis using the SWOT model, and conclusion drawing. The results of the study indicate that the Renstra of the Inspectorate has adopted strategic principles well, including vision, mission, strategic objectives, and performance indicators that support the strengthening of the Inspectorate's role in supervising the education sector. Strengths such as the integrity of human resources, a well-planned supervisory structure, and central policy support are important institutional assets. However, there are still weaknesses in terms of the limited number of auditors, follow-up on supervisory results, and the use of information technology. External opportunities, such as the push for bureaucratic reform and strengthening inter-institutional synergy, need to be leveraged to address threats such as low commitment from education-related government agencies. The discussion indicates that the success of oversight depends heavily on the consistent implementation of strategic management and the internalization of values such as trustworthiness, accountability, and integrity, as emphasized in the perspective of Islamic Education Management.

Keywords: Strategic Management, Educational Supervision, Regional Inspectorate, Renstra

Introduction

Education is a key pillar in the development of a nation because it serves as the foundation for creating superior and competitive human resources. To realize a quality education system, good, transparent, and accountable governance is required in every aspect of its management, from planning and implementation to programmed evaluation. Good governance is an important element in creating fairness, efficiency, and effectiveness in the implementation of education. (UNESCO, 2017). However, one of the main challenges in education management at the regional level is the existence of bureaucratic practices that are not yet fully efficient and clean, as well as weak supervision of the use of education budgets, which are prone to irregularities. In many cases, large budget allocations do not always result in high-quality education due to weak internal control systems. (Arifin, 2020).

In this context, the role of the Regional Inspectorate becomes very strategic as an internal government supervisory agency tasked with ensuring accountability in government administration, including in the education sector. The Inspectorate has a responsibility to ensure that the education budget is used per regulations and that every education programmed is implemented with integrity and public accountability. Through effective and systematic oversight, the Inspectorate contributes to the realization of accountable and performance-based education governance. (Kurniawan & Rachmawati, 2021). Therefore, the implementation of strategic management in the Inspectorate's Strategic Plan is an important instrument for enhancing institutional capacity in the sustainable oversight of education.

The Kepahiang Regency Inspectorate, as part of the local government's internal oversight system, has an important responsibility to ensure that financial management and the implementation of public programmed, including in the field of education, are carried out in accordance with the principles of good governance. The Inspectorate acts as a guardian of accountability and effectiveness in the use of public budgets, as well as a strategic partner in improving governance through recommendations and evaluations of the performance of regional apparatus. Within this framework, the existence of a Strategic Plan serves as an institutional control tool that determines the direction and strategies for oversight activities in a structured, systematic, and measurable manner.

The application of strategic management in the Strategic Plan enables the Inspectorate to identify various institutional issues, set oversight priorities, and establish sustainable monitoring mechanisms. This approach is increasingly crucial given the challenges faced by regional supervisory agencies, such as limited human resources, suboptimal understanding of regulations by officials in the education sector, and low follow-up rates on audit recommendations. As stated by Harun and Riani (2022) The effectiveness of the Inspectorate is greatly influenced by the implementation of risk-based oversight strategies and the strengthening of the role of the Internal Audit Agency (APIP) in education bureaucratic reform at the local level.

In addition, research by Yusuf (2021) Shows that synergy between the Inspectorate and OPDs in the education sector can be strengthened through an adaptive strategic management approach, especially in responding to the complexity of managing output- and outcome-based education programmed. This indicates that the success of oversight does not only depend on the technical capacity of auditors, but also on the clarity of the strategic direction of the oversight institution and its ability to build cross-sectoral coordination. In the context of the Kepahiang Regency Inspectorate, the Strategic Plan serves as a fundamental document for aligning oversight roles with the goals of transparent, accountable, and quality-oriented public service improvement in education.

This study aims to examine how the implementation of strategic management in the Kepahiang Regency Inspectorate's Strategic Plan contributes to improving education governance that is more transparent and accountable. The implementation of strategic management in the local bureaucracy not only functions as a medium-term planning tool but also as a policy framework for aligning the direction of the institution with the dynamics of the external and internal environment. (Bryson, 2018). In the context of education, effective oversight of budget planning and implementation, programmed performance, and the alignment of activities with applicable regulations are important components of good education governance.

This study also explains the strengths, weaknesses, opportunities, and threats (SWOT analysis) faced by the Inspectorate in carrying out its functions as the Internal Government Supervisory Apparatus (APIP), particularly in supervising activities in the education sector. Strengths such as the integrity of the apparatus, structured work programmed, and regulatory support serve as initial capital, but these must be balanced with addressing weaknesses such as limited human resources for auditors, delays in follow-up on oversight results, and a lack of understanding of regulations by technical implementers in the field. External opportunities such as national policy initiatives promoting public transparency and collaboration with law enforcement agencies (APH) can be maximized, but various threats such as low commitment from government agencies and the complexity of local bureaucracy must also be closely monitored.

With a SWOT analysis approach, this paper is expected to contribute to strengthening regional education supervision and management systems. In addition, this paper also emphasises the importance of integrity and efficiency as key principles in Islamic value-based education management, which emphasises justice, transparency, and responsibility in public

service (Nasution, 2020). This study is relevant to support bureaucratic reform in the education sector and promote more professional, performance-oriented governance practices that are capable of responding to public demands for continuous improvement in the quality of education services.

This study addresses a gap in the literature concerning how regional inspectorate strategic planning directly influences education governance, particularly with an Islamic educational management perspective. Previous research has focused more on bureaucratic reform or general public sector oversight without specifying its impact on educational quality. The novelty of this research lies in integrating SWOT analysis with Islamic values of integrity and amanah (trustworthiness) as a foundation for strengthening regional educational governance through strategic oversight.

Materials and Methods

This study uses a descriptive qualitative approach with a case study method, focusing on the analysis of the Strategic of the Kepahiang Regency Inspectorate for 2021–2026 and relevant observations and documentation. The descriptive qualitative approach was chosen because it allows researchers to understand phenomena in depth within their natural context, with a focus on meaning, processes, and internal dynamics of institutions.(Moleong, 2019). The purpose of this approach is to describe in detail how the implementation of strategic management in the Strategic Plan document contributes to improving local education governance that is more transparent and accountable. This study also utilizes document triangulation and observation techniques to ensure data validity, as well as compiling SWOT model-based analysis as an interpretative tool. Thus, this approach is not only descriptive but also evaluative of the Inspectorate's strategic policies in supporting an effective monitoring system (Sugiyono, 2021).

This research was conducted in several stages, namely:

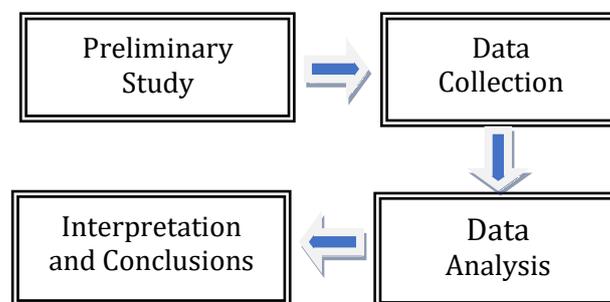


Figure 1.
Research stages

As shown in Figure 1, the first stage of the research is a preliminary study, which includes a review of relevant literature and policies, particularly those related to strategic management, internal government oversight, and education governance. The purpose of this stage is to understand the theoretical and contextual framework underlying the research focus. The next stage is data collection, which is carried out through documentation of the Strategic Plan (Renstra) of the Kepahiang Regency Inspectorate and other planning documents related to the supervisory function of the education sector.

The research instrument used in this study is a document review checklist designed based on strategic management components (vision, mission, objectives, performance indicators) and supervisory effectiveness indicators. In addition, an observation guide was employed to assess the implementation of strategic oversight functions, especially in the

education sector. The data collected were analysed using SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to interpret the internal and external conditions of the Inspectorate. The analysis technique involves categorising data based on thematic patterns, followed by interpretation aligned with strategic management theory and the principles of Islamic Education Management. Indicators of the document review instrument include: (1) clarity of strategic objectives, (2) integration of oversight roles in the education sector, (3) formulation of measurable performance indicators, and (4) responsiveness to internal-external challenges. For observations, the indicators include: (a) follow-up actions on audit results, (b) coordination between the Inspectorate and the Education Office, and (c) implementation of information systems in supervision.

In addition, limited observations were conducted on the implementation of educational supervision, including follow-up on audit recommendations in the field. This stage is important to obtain empirical data to support further analysis. After the data was collected, the next stage was data analysis. In this study, a SWOT analysis approach was used, which aims to identify and evaluate the strengths, weaknesses, opportunities, and threats faced by the Kepahiang Regency Inspectorate in carrying out its strategic functions, particularly in the context of education governance supervision. The final stage is interpretation and conclusion drawing. The results of the SWOT analysis are presented in the form of an evaluative and reflective narrative, with the aim of answering the research questions and providing strategic recommendations that can support the strengthening of oversight management and the improvement of accountability in the local education sector.

Results and Discussion

Results

The results of this study indicate that the 2021–2026 Strategic Plan of the Kepahiang Regency Inspectorate has adopted strategic management principles quite well, as evidenced by the presence of a vision, mission, strategic objectives, and performance indicators that are measurable and relevant to the main functions of local government internal oversight. This document explicitly outlines policy directions focused on improving governance, enhancing the capabilities of the Internal Government Oversight Apparatus (APIP), and strengthening the role of the Inspectorate as a strategic partner of government agencies in achieving clean and accountable governance.

Based on the review of the 2021–2026 Strategic Plan of the Kepahiang Inspectorate, it is evident that while the document contains strategic objectives and measurable indicators, the actual implementation faces challenges. There is a mismatch between planned targets and field execution due to resource constraints, lack of supervision and follow-up, and underutilisation of digital systems. Moreover, coordination with education-related agencies remains reactive rather than proactive.

The strategic plan also shows that the Inspectorate not only acts as a watchdog, but also adopts the role of a consulting partner that assists regional apparatus in improving the quality of programme and budget management. This can be seen in the activity plan, which includes audits, reviews, evaluations of the Government Internal Control System (SPIP), assistance, and monitoring, including in the education sector, which is one of the important focuses of public services. This approach aligns with the principles of strategic management, which emphasise the importance of aligning external environmental factors with an organisation's internal capabilities to achieve long-term objectives effectively. (Bryson, 2018).

Institutional commitment to strengthening the internal oversight system is reflected in efforts to develop supervisory human resources, implement application-based oversight systems, and collaborate across sectors with the Financial and Development Supervisory Agency (BPKP) and law enforcement agencies. Thus, this Strategic Plan is a strategic document that not only guides the administrative direction of the Inspectorate but also plays an

important role in ensuring the quality of governance, including in the implementation of regional education programmes based on accountability, effectiveness, and integrity. To strengthen the findings outlined in the Strategic Plan (Renstra) of the Kepahiang Regency Inspectorate, a SWOT analysis was developed as an evaluative tool to systematically identify internal and external factors influencing the implementation of strategic management, particularly in supporting transparent and accountable education governance. The following table summarises the results of this analysis:

Table 1.
SWOT Summary of Strategic Management in the Kepahiang Inspectorate

Category	Description
Strengths	High integrity of auditors, structured PKPT, and government policy support.
Weaknesses	Limited number of auditors, low follow-up rate, minimal IT use.
Opportunities	Push for bureaucratic reform, synergy with BPKP and APH.
Threats	Low OPD commitment, lack of understanding of regulations, and political intervention.

The SWOT analysis presented in Table 1 demonstrates that the success of strategic oversight is largely determined by the Inspectorate's ability to capitalise on its strengths and opportunities while adaptively addressing its weaknesses and threats. The presence of auditors with high integrity and supportive policies constitutes a vital institutional asset. However, challenges such as low commitment from regional government agencies (OPD), limited human resources, and the underutilisation of technology must be addressed through innovative and collaborative institutional strategies, particularly to ensure that education programmes are implemented in accordance with the principles of effectiveness, efficiency, and public accountability.

A SWOT analysis of the Strategic Plan of the Kepahiang Regency Inspectorate reveals several key strengths that form an important foundation for supporting the effectiveness of internal oversight of regional government. One of the most prominent strengths is the existence of a focused and structured Annual Oversight Work Programme (PKPT), which reflects a mature planning system aligned with the institution's strategic objectives. Additionally, the quality of human resources, particularly auditors and supervisors, demonstrates a high level of integrity and commitment to professional ethics, serving as important social and professional capital in the performance of public oversight functions. Policy support from the central and local governments, particularly regarding the strengthening of the role of the Internal Government Oversight Apparatus (APIP), also presents an institutional opportunity to expand the Inspectorate's scope for innovation within the oversight system.

On the other hand, there are a number of significant internal weaknesses that can hamper overall supervisory performance. Limited numbers and competence of auditors, for example, have a direct implication on the supervisory workload ratio, which is disproportionate to the number of objects under supervision, particularly in the highly complex education sector. In addition, follow-up actions on audit findings often do not run optimally, either due to low commitment from relevant government agencies or the absence of binding follow-up oversight mechanisms. Limited facilities and infrastructure, particularly in the use of information technology, also reduce the efficiency of oversight work, given that many reporting and monitoring systems currently require digitalisation to ensure the accuracy and speed of information. If not addressed immediately, these weaknesses have the

potential to undermine the credibility of oversight results and hinder efforts to improve effective and accountable education governance.

External opportunities that can be utilised by the Inspectorate include national policies on strengthening the role of the Internal Government Supervisory Apparatus (APIP) as stipulated in various regulations and bureaucratic reform programmes. These policies create opportunities for the Inspectorate to improve professionalism, expand strategic authority, and obtain technical support from external supervisory institutions such as the BPKP and Provincial Inspectorates. Additionally, improved coordination and synergy with law enforcement agencies (APH), such as the Prosecutor's Office and the Police, are important opportunities to build a more integrated and responsive oversight system, particularly in addressing cases of misconduct in the education sector that frequently occur at the technical implementation level and in village governments.

Public demand for greater public accountability also provides momentum that the Inspectorate can leverage to enhance its legitimacy and strengthen its participatory oversight function. The public is now increasingly critical of the use of public funds, including in the allocation of education funds, and this can be used as social leverage to pressure policy implementers to be more transparent and accountable. By utilising information technology and open complaint channels, the Inspectorate has the potential to become a bridge between public aspirations and improvements in education sector governance.

However, these opportunities are faced with various threats that, if not managed properly, could weaken the effectiveness of oversight. The main threats include the low commitment of some Regional Government Agencies (OPD) in following up on oversight recommendations. The lack of active involvement of OPDs causes the oversight cycle to be disrupted, resulting in suboptimal governance improvements. The lack of understanding of regulations by village officials also leads to many recurring findings that could have been prevented through targeted technical guidance. Furthermore, potential conflicts of interest in the audit process, whether due to personal connections or political pressure, threaten the independence and objectivity of oversight results. Therefore, strategic management of opportunities and threats is crucial in maintaining the balance of the Inspectorate's functions as a neutral, professional, and public service-oriented institution, particularly in the education sector. Overall, the Inspectorate's performance achievements in the previous period showed improvements, such as the attainment of an unqualified audit opinion (WTP) and APIP capability at level 3, as well as the initial implementation of application-based oversight. However, delays in the completion of oversight reports and the absence of minimum service standards specific to education sector oversight services were still identified.

Discussion

The findings from this study reinforce that the implementation of strategic management in the Inspectorate's Strategic Plan plays an important role in improving local government governance, including in the education sector. In the context of education, systematic and planned supervision is key to ensuring that the allocation and utilisation of the education budget are in accordance with the principles of effectiveness, efficiency, and accountability. (Yusuf, 2021). This is in line with the findings of Fauzi and Kurniawan. (2023), who emphasise that internal oversight-based strategic management can improve public service accountability in the education sector. Additionally, according to Siregar et al. (2022) Strategic planning integrated with the oversight functions of the Inspectorate contributes to transparency in the use of local education budgets. In another study, Nurhayati and Hasanah (2021) Also, also found that the effectiveness of strategic oversight significantly impacts the improvement of education governance quality. This finding is supported by the research of Pratama and Hidayat. (2020), which concluded that the Inspectorate's role as an internal oversight body has a direct influence on the efficiency of education budget allocation.

The strength of the Inspectorate in terms of human resource integrity and the existence of a strategic framework outlined in the Strategic Plan provides a strong foundation for strengthening the internal oversight system. The integrity of auditors and supervisory officials who uphold professional codes of ethics is a moral and professional guarantee of the objectivity and credibility of oversight results. On the other hand, the existence of strategic frameworks such as the Annual Oversight Work Programme (PKPT), reporting systems, and oversight action plans demonstrates a structured and long-term institutional orientation towards achieving good governance (Bryson, 2018). These findings are reinforced by Rakhman and Sulastri (2021), who emphasise that the effectiveness of internal oversight is greatly influenced by the integrity of auditors and consistent strategic planning. Additionally, a study by Wibowo et al. (2022) also shows that strategic planning within oversight institutions has a positive impact on improving public sector accountability, particularly in the context of local education. However, this strength will not be fully effective if it is not accompanied by a proportional and equitable distribution of human resources across all areas of supervision, especially those related to the education sector, which requires intensive and continuous supervision. Disparities in the placement of auditors, both in terms of quantity and quality, often hinder effective coverage of all objects of supervision. In addition, limitations in supporting infrastructure, such as information technology and digital-based supervisory systems, also hamper the reporting and follow-up monitoring processes. The speed, accuracy, and reliability of data depend heavily on integrated systems that are responsive to dynamics in the field (Putri & Kharisma, 2020).

Resistance or low response from Regional Government Agencies (OPD) in the education sector to the results of oversight is a serious challenge. Audit findings that are not followed up with concrete actions reflect a weak culture of accountability within the local government environment. This aligns with the views of Harun and Riani. (2022), who state that the success of oversight is not solely determined by the quality of strategic documents but also heavily depends on actual implementation at the operational level and inter-institutional coordination. In this context, collaboration between the Inspectorate, the Education Office, and external institutions such as the Financial and Development Supervision Agency (BPKP) and law enforcement agencies (APH) is crucial to create a supervisory system that is not only formal but also substantive in building transparent, accountable, and integrity-based education governance. A study by Setyaningrum et al. (2025) Revealed that performance audits in Indonesia's public sector play an important role in improving accountability and operational efficiency, with significant impacts on strategic planning and strengthening internal control systems. Furthermore, research by Salomo and Rahmayanti (2023) Shows that the implementation of the Government Agency Performance Accountability System (SAKIP) has encouraged bureaucratic reform towards performance-based governance, although challenges in terms of institutional capacity and commitment from local leaders still need to be addressed. Furthermore, the KIAT Guru programmed, supported by the World Bank, demonstrates that a social accountability approach and performance-based teacher allowances can improve teacher attendance and student learning outcomes in remote areas of Indonesia. (World Bank, 2023).

From the perspective of Islamic Education Management, the importance of the values of *amanah* (trust), honesty, and public responsibility is are normative foundation that should be inherently integrated into the educational supervision process. These values are not only spiritual in nature but also form the ethical foundation for building fair, transparent, and participatory governance. In Islam, the principle of *hisbah* as a mechanism for social control and just governance reflects the importance of supervision in ensuring justice and order in society, including in the world of education. (Abdullah, 2019). Findings from recent studies also indicate that strengthening governance based on Islamic values, such as *amanah* and integrity, has a direct impact on the accountability and professionalism of education

supervisory officials. (Rahmawati & Mustaghfiroh, 2023). Therefore, supervision carried out by institutions such as the Inspectorate must internalise these Islamic values as part of their organisational culture.

The integrity embedded in the Strategic Plan (Renstra) must not be limited to administrative formalities or strategic rhetoric, but must be manifested in the professional, responsible, and consistent work ethic of supervisors in carrying out their supervisory functions as a form of public service oriented towards the common good. Institutional policies and actions that favour improving the quality of regional education services will reflect the successful implementation of these values in practice. According to Nasution (2020), the values of integrity in Islamic education management must be built through visionary leadership, human resource empowerment, and a strong moral commitment to the principles of *islah* (improvement) and *adl* (justice). Research by Subkan (2024) confirms that the integration of Islamic management principles such as tauhid (monotheism), justice, consultation, trustworthiness, efficiency, and ihsan (benevolence) in the management of Islamic education can enhance the effectiveness of resource management, strengthen the spiritual dimension in decision-making, and create a holistic learning environment. Additionally, a study by Faizah (2021) demonstrates that educational leadership grounded in Islamic spiritual values can foster an organisational culture focused on integrity and accountability, which in turn improves the quality of educational services.

Thus, the implementation of strategic management by the Kepahiang Regency Inspectorate has great potential in promoting better education governance, not only from a technical perspective but also from a moral and spiritual institutional perspective. However, to achieve this, strong cross-sectoral synergy is needed between the Inspectorate, the Education Office, the regional legislature, and the community as users of education services. In addition, improving human resource capacity, particularly in terms of technical competence and understanding of public ethical values, is a crucial step in maintaining the quality of supervision. Recent studies show that strengthening education governance through inter-institutional collaboration and improving bureaucratic ethics plays a significant role in shaping an effective supervisory system. (Mustafa & Widodo, 2021). Continuous internal evaluation is also an important instrument in maintaining institutional accountability, improving systemic weaknesses, and promoting an organisational culture that is open to change. In this context, supervision is not only a control tool but also a means of moral education that fosters an ethical and public welfare-oriented culture of public service. (Khasanah & Supriyadi, 2022). Therefore, oversight based on strategic management and Islamic ethical values serves as the primary foundation for the creation of an integrated and sustainable local education governance system.

Conclusion

The results of this study indicate that the implementation of strategic management in the Kepahiang Regency Inspectorate's Strategic Plan contributes significantly to strengthening transparent and accountable education governance. Through a SWOT analysis, it was found that the Inspectorate has strengths in terms of human resource integrity and a good strategic planning structure, but still faces various weaknesses such as limited human resources, technology, and responsiveness of education OPDs. Opportunities in the form of national policy support and cross-sectoral synergy can be maximised to enhance the effectiveness of oversight. Overall, strategic management within the Inspectorate has proven to be an important instrument in supporting sustainable, responsive, and ethically sound oversight in line with the principles of Islamic Education Management.

This study recommends the need to strengthen the implementation of the Inspectorate's strategic plan (Renstra) on an ongoing basis, particularly in the supervision of the education sector. There is a need to enhance human resource capacity, develop

supervision technology, and foster inter-institutional collaboration to support more accountable bureaucratic reform. Theoretically, these findings enrich the literature on Islamic Education Management by integrating strategic approaches with public integrity values in supervision practices.

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