



Axiological Audit of Islamic Education Governance: A Rubric Based on *Tawhid*, *Amanah*, and Justice

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DOI: <https://doi.org/10.61987/jaiem.viii.287>

Article History:

Received: 16 January 2026

Revised: 19 March 2026

Accepted: 27 April 2026

Keywords:

Axiological Audit, Islamic Education Governance, Quality Assurance, Islamic Values, Institutional Accountability

Abstract:

Quality assurance in Islamic education is often dominated by administrative compliance, potentially overlooking the ethical values underlying institutional governance. This study aims to formulate an axiological audit framework that translates Islamic ethical principles into observable criteria for assessing educational quality governance. A qualitative library research design with a philosophical-normative approach was employed. Data were collected through documentary analysis of philosophical, educational, and regulatory literature and analyzed using the interactive model of data condensation, data display, and conclusion drawing and verification. The findings identify four conceptual foundations: *tawhid* as an integrating principle, the distinction between intrinsic and instrumental values, *maqasid al-shariah* as a normative reference, and spiritual capital as a dimension of institutional quality. These foundations informed the development of an Axiological Audit Rubric comprising six values *tawhid*, *amanah*, *‘adl*, *ihsan*, *ikhlas*, and *shura* operationalized into eighteen indicators across four internalization levels. The study concludes that axiological auditing can complement conventional quality assurance by evaluating institutional integrity, continuity, and distributive justice. The rubric offers a conceptual basis for ethical self-evaluation and improvement, requiring expert assessment and empirical validation before practical implementation.

INTRODUCTION

Quality assurance in education matters to society because institutions are expected to use public trust, resources, and authority responsibly while providing meaningful learning and public confidence (Javed & Alenezi, 2023; Zamroni et al., 2025). In Islamic education, this responsibility extends beyond meeting formal standards to ensuring that decisions reflect ethical and religious commitments. Ontology, epistemology, and axiology offer complementary perspectives for examining what education is, how claims about quality are established, and which values guide institutional action (Suhroh et al., 2023; Zickafoose et al., 2024). Axiology is especially important because quality decisions prioritize particular purposes and beneficiaries. Therefore, assessing governance requires attention not only to compliance and performance indicators, but also to values enacted through everyday management practices (Hussen & Onia, 2024; Musgamy et al., 2026; Quilabert et al., 2024).

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A central problem is that quality assurance is often treated as a technical exercise rather than an ethical responsibility. Internal audits and accreditation instruments commonly ask whether documents exist, standards are met, and information is reported, while giving less attention to why quality is pursued, to whom institutions are accountable, and which values shape decisions (Hidayati et al., 2025; Javed & Alenezi, 2023; Zickafoose et al., 2024). This approach can make formal compliance appear equivalent to quality. Yet a system may satisfy documented requirements without ensuring fairness, integrity, or improvement. Such limitations matter because resources and educational opportunities may be distributed unevenly. Quality assurance must therefore examine outputs and the moral character of the processes producing them (Owolabi et al., 2024; Yuliana et al., 2026).

This concern becomes visible when an Islamic educational institution receives an accreditation rating and passes an internal audit, yet prepares documents retrospectively, allocates budgets unfairly among units, or suspends quality activities after an external visit (Jhonshon et al., 2024; Palah et al., 2022). Conventional instruments may not record these practices because they verify artifacts rather than the actions behind them (Glinka & Müller-Birn, 2023; Agostinelli et al., 2024). Documents can demonstrate procedural completion without proving that governance is trustworthy or just. Meyer and Rowan (1977) explain how formal structures may become decoupled from organizational practice (Sandhu, 2026; Smeplass, 2026). These examples indicate that evaluating Islamic education governance requires evidence of conduct over time, not merely documentary presence at one moment.

Previous scholarship has examined quality assurance, education governance, and challenges in implementing institutional standards. A systematic review by the first author synthesized twenty-three studies on education governance and quality assurance in Indonesia (Fauzi et al., 2024; Rini & Sudadio, 2026), alongside reviews addressing Islamic education and education management (Hamid et al., 2025; Magfiroh, 2026). Across this literature, a recurring concern is that the Internal Quality Assurance System (Sistem Penjaminan Mutu Internal, SPMI) can be reduced to an administrative ritual rather than a mechanism for organizational learning (Fauzi et al., 2024; Kurniawaty & Sofiana, 2026). This synthesis establishes a managerial problem, but does not provide a practical method for assessing ethical conduct within quality governance.

The earlier review mapped Islamic values onto quality management principles: *ikhlas* (sincerity) to total involvement, *amanah* (trustworthiness) to accountability, *ihsan* (excellence) to continuous improvement, *shura* (deliberation) to participation, and *‘adl* (justice) to equitable quality (Baharun, 2024; Endalamaw et al., 2024). These correspondences offer a starting point, but remain conceptual rather than operational. In particular, *tawhid* was absent, despite its potential role as the principle unifying other Islamic values (Wahidi et al., 2025; Wahidi et al., 2025). Critiques also warn that apparently neutral systems can privilege efficiency, competition, and ranking (Wahidi et al., 2025; Sharkey et al., 2023). The unresolved gap is how to translate axiological commitments into observable governance criteria in everyday institutional quality assurance practice.

The state of the art is an axiological audit framework that treats Islamic values as substantive criteria for evaluating governance, rather than decorative

principles accompanying compliance measures. Building on philosophical discussions of value and knowledge (Sharkey et al., 2023; Mugumbate et al., 2024), critiques of value neutrality (Mugumbate et al., 2024; Van Zyl et al., 2024), and organizational analysis of decoupled structures (Wu et al., 2024; He et al., 2023), the study places *tawhid*, *amanah*, and justice at the center of assessment. Its novelty lies in connecting these foundations to a draft audit rubric and a procedure for applying it. This contribution matters because institutions need a practicable way to examine whether quality processes embody declared commitments, not simply whether required records exist.

The research problem is threefold: the axiological position of *tawhid*, *amanah*, and justice in Islamic education governance remains insufficiently specified; conventional audit instruments have limited capacity to identify value violations in quality management; and a usable assessment rubric has yet to be formulated. The study argues that documentary compliance alone cannot adequately assess quality because values become meaningful through decisions, resource allocation, accountability, and institutional conduct. An axiological approach should connect Islamic normative foundations with observable indicators and evidence gathered across processes. This argument does not assume that values can be reduced to numerical scores; rather, it proposes structured criteria that make ethical evaluation more transparent and consistent.

Accordingly, the study asks three questions: What is the position of *tawhid*, *amanah*, and justice as the axiological foundation for assessing Islamic education governance? Why are prevailing quality audit instruments unable to capture value violations in quality management? What form should an axiological audit rubric take, and how should it be used? To answer these questions, the study aims to formulate a framework grounded in these values, explain the limitations of conventional instruments, and develop a draft rubric with an accompanying procedure. The proposition is that Islamic ethical foundations and process indicators can broaden quality assurance from checking documents toward evaluating governance integrity. The framework offers a basis for future empirical validation.

RESEARCH METHODS

This study employed qualitative library research using a philosophical-normative approach (Lan & Zhou, 2025; Meydan & Akkaş, 2024). This design was selected because the study examines the axiological foundations of Islamic education governance and formulates normative criteria for assessing institutional quality assurance, rather than measuring variables or investigating a particular population. The research was conducted through documentary examination of philosophical, educational, and regulatory literature relevant to axiology, Islamic educational philosophy, *tawhid*, *maqasid al-shariah*, spiritual capital, and quality assurance governance. The selection of these sources was based on their conceptual relevance to the research questions and their contribution to developing an axiological audit framework grounded in *tawhid*, *amanah*, and justice. Primary sources included foundational philosophical works and the first author's systematic review manuscript on education quality governance, while secondary sources comprised relevant regulations and supporting scholarly publications.

Data were collected through documentary study using a researcher-developed concept review sheet consisting of five components: source identity, quotation or paraphrase, key concept, axiological implication, and proposed indicator. The collection process addressed what information was required, which sources provided it, why each source was relevant, where the information appeared in the documents, when the materials were published, and how the information contributed to indicator development. Data analysis followed the interactive model of Miles, Huberman, and Saldaña, comprising data condensation, data display, and conclusion drawing and verification (Laia et al., 2025; Lu et al., 2023). During data condensation, we selected, categorized, and compared relevant concepts and value assumptions across sources. Data display organized the relationships between Islamic values, their normative meanings, observable governance behaviors, and proposed rubric indicators. Conclusions were subsequently drawn and verified by tracing each indicator to its conceptual foundation and examining its logical consistency. An illustrative composite case derived from recurring patterns in the twenty-three studies reviewed by the first author was then used to examine the rubric's conceptual applicability, without claiming empirical validation.

Data trustworthiness was addressed through theoretical triangulation, vertical consistency checking, and descriptor readability checking. Theoretical triangulation involved comparing each value formulation with at least two relevant sources, including literature from different philosophical or ethical traditions where appropriate. Vertical consistency checking traced each proposed indicator and rubric descriptor back to its underlying axiological principle to ensure conceptual alignment and prevent unsupported criteria. Descriptor readability checking examined whether each indicator described an observable action that could reasonably be verified through documentary evidence, observation, or interviews. Indicators that lacked sufficient conceptual support or could not be expressed in verifiable behavioral terms were revised or excluded. In addition, the illustrative composite case was examined against the proposed descriptors to identify ambiguities and inconsistencies in their application. These procedures strengthened the framework's conceptual coherence and interpretive credibility; however, because the study relied on documentary analysis and a constructed case, the resulting rubric requires subsequent expert assessment and empirical testing before its validity and reliability can be established.

RESULTS AND DISCUSSION

Results

The Axiological Framework of Islamic Education Governance

The philosophical content analysis identified four propositions underpinning the axiological framework for Islamic education governance: *tawhid* as an integrating principle, the distinction between intrinsic and instrumental values, *maqasid al-shariah* as a normative reference, and spiritual capital as a dimension of institutional quality. These propositions emerged from literature on Islamic educational philosophy, axiology, Islamic legal objectives, and organizational values (He et al., 2023; Rodliyana & Efendi, 2026). First, *tawhid* integrates knowledge, education, and human responsibility, providing a normative

basis for assessing consistency between declared commitments, documented standards, and administrative practices. Discrepancies between reported compliance and actual implementation may indicate fragmented institutional priorities. Second, the distinction between intrinsic and instrumental values explains how quality assurance can become detached from educational purposes. Accreditation ratings and compliance indicators are useful instruments, but prioritizing favorable ratings over educational improvement creates value inversion (Muslim et al., 2026; Winengan & Putra, 2025).

Third, *maqasid al-shariah* provides a normative foundation for evaluating educational governance through the protection and development of human interests (Hakim & Ahmad, 2026; Shalehah & Saehudin, 2026). In particular, *hifz al-‘aql*, or the protection and development of intellect, emphasizes learning conditions that strengthen students’ reasoning and intellectual growth. Fourth, spiritual capital represents an institutional dimension that compliance-oriented assessments may insufficiently recognize. Zohar and Marshall (2004) associate spiritual capital with shared meaning, purpose, and values that inform collective action (Vasconcelos, 2026; Currie, 2023). In educational institutions, it may illuminate mentoring, collective responsibility, student development, and community participation. However, voluntary service should not justify inadequate compensation or unfair workloads. Together, these propositions establish the theoretical foundation of the axiological audit framework: *tawhid* promotes institutional coherence, intrinsic values preserve educational purposes, *maqasid al-shariah* provides normative direction, and spiritual capital highlights collective commitments. Empirical testing remains necessary to establish the rubric’s clarity, relevance, and applicability across diverse Islamic educational institutions.

Table 1. Axiological Indicators of Islamic Education Governance

Axiological principle	Source literature	Governance dimension	Proposed observable indicator	Potential evidence
<i>Tawhid</i>	(Al-Attas, 1980); (Al-Attas, 1980)	Institutional coherence	Declared institutional standards are consistently reflected in actual management practices	Policies, audit records, interviews, observations
Intrinsic and instrumental values	(Brooks & Toth, 2007)	Purpose-oriented quality assurance	Quality improvement activities continue beyond accreditation and external assessment requirements	Improvement plans, follow-up reports, post-audit records
<i>Maqasid al-shariah</i>	(Auda, 2008); (Chapra, 2008)	Educational purpose and intellectual development	Quality decisions are justified in relation to students’ intellectual development and educational benefit	Curriculum policies, learning evaluations, program reviews
Spiritual capital	(Zohar & Marshall, 2004)	Collective commitment and shared responsibility	Institutional stakeholders contribute to educational improvement while maintaining equitable workloads and responsibilities	Meeting minutes, participation records, workload reports, resource-allocation documents

Table 1 illustrates how axiological principles can be translated into observable indicators for assessing Islamic education governance. The principle of *tawhid* emphasizes institutional coherence by examining whether declared standards align with actual management practices. The distinction between intrinsic and instrumental values highlights the importance of sustaining quality improvement beyond accreditation requirements, ensuring that educational quality remains the primary objective rather than merely achieving favorable ratings. Meanwhile, *maqasid al-shariah* provides a normative foundation for evaluating whether institutional decisions contribute to students' intellectual development and educational benefits. Spiritual capital emphasizes collective commitment, shared responsibility, and stakeholder participation while maintaining fairness in workloads and resource allocation. These four dimensions complement one another by connecting institutional values with practical governance behaviors. Collectively, the framework extends quality assurance beyond documentary compliance toward evaluating institutional integrity, educational purpose, continuous improvement, and ethical responsibility.

Axiological Diagnosis of the Illustrative Case

The illustrative case of Study Program Y demonstrates how formal compliance may coexist with inconsistencies in institutional governance. Before a reaccreditation visit, the program established an ad hoc quality assurance team, retrospectively prepared documentation for previous years, collected student satisfaction and alumni tracer data shortly before submission, and directed some respondents toward favorable ratings (Mikulka et al., 2026; Lazzari, 2026). Development funds were reallocated from three other study programs to meet the program's facility requirements. Following the site visit and an improved accreditation rating, the team was disbanded and quality assurance activities ceased. Two years later, a change in leadership left no sustained quality practices to continue. Because the case is a composite derived from recurring patterns in the literature, it illustrates potential governance problems rather than documenting the conduct of a specific institution.

From a conventional compliance-oriented perspective, the program appears to have fulfilled several formal requirements: documentation was available, data had been collected, facilities met the assessed requirements, and the accreditation rating improved. However, these outputs do not necessarily demonstrate the integrity, continuity, or fairness of the processes through which they were achieved. The axiological analysis therefore examines the case against six Islamic ethical principles: *tawhid*, *amanah*, *'adl*, *ihsan*, *ikhlas*, and *shura*. Each principle highlights a different dimension of governance that may remain insufficiently visible when assessment focuses predominantly on documentary completeness and accreditation outcomes. Table 2 summarizes the resulting diagnosis by linking the identified practices to their underlying ethical implications.

Table 2. Axiological Diagnosis of the Illustrative Case

Axiological principle	Identified practice	governance	Axiological interpretation
<i>Tawhid</i>	Discrepancy between reported quality and actual practice	between	The separation between documented compliance and everyday implementation indicates a lack of institutional coherence

		between declared commitments and operational conduct.
<i>Amanah</i>	Retrospective documentation and directed respondent feedback	These practices undermine the integrity of institutional reporting and the responsibility to provide stakeholders with credible information about educational quality.
<i>'adl</i>	Reallocation of development funds from three other study programs	Concentrating resources in one program raises distributive justice concerns when the needs, consequences, and entitlements of other programs are not considered transparently.
<i>Ihsan</i>	Quality activities organized around achieving the desired accreditation rating	Prioritizing the rating over sustained improvement weakens the orientation toward continuous institutional development and educational excellence.
<i>Ikhlas</i>	Discontinuation of quality activities after the accreditation visit	The timing suggests that quality assurance may have been driven primarily by external incentives, although motivation cannot be conclusively established from the case alone.
<i>Shura</i>	Quality assurance decisions concentrated in an ad hoc team	Limited stakeholder involvement may weaken collective ownership, deliberation, and the sustainability of quality improvement initiatives.

The first finding concerns *tawhid* and institutional coherence, as discrepancies between reported performance and everyday practices indicate potential separation between formal commitments and actual implementation. The second concerns *amanah*, particularly when documentation and feedback are shaped to present more favorable conditions, undermining accountability. The third relates to *'adl* and resource distribution, as reallocating funds from three study programs to meet one program's accreditation requirements may disadvantage other programs. However, resource concentration alone does not establish injustice. The fourth finding concerns *ihsan*, emphasizing continuous improvement beyond minimum accreditation requirements. The fifth relates to *ikhlas*, because discontinuing quality assurance activities after accreditation visits may indicate dependence on external incentives. The sixth concerns *shura*, as decision-making concentrated within temporary teams may restrict stakeholder participation and weaken institutional ownership.

Collectively, these findings reveal three limitations of compliance-oriented quality assurance: artifact-based assessments may overlook how documents are produced, point-in-time evaluations may miss discontinuity in quality practices, and aggregate indicators may conceal inequalities. A complementary axiological audit should examine consistency between declared values and actual practices, continuity of improvement, and fairness in institutional decisions. Documentary evidence should be triangulated with interviews, observations, and longitudinal records. This approach complements accreditation without replacing it or automatically establishing ethical violations. However, because the diagnosis relies on a constructed composite case, it demonstrates conceptual applicability rather than empirical effectiveness. Expert review and field testing remain necessary to evaluate the rubric's clarity, practical validity, and applicability across diverse Islamic educational institutions before broader implementation.

Construction of the Axiological Audit Rubric

Building on the conceptual framework and axiological diagnosis, this study developed a proposed audit rubric for assessing the extent to which Islamic ethical values are reflected in institutional quality governance (Hussen & Onia, 2024; Musgamy et al., 2026). The rubric was constructed according to four principles. First, abstract values were translated into observable governance practices rather than subjective judgments about individuals' religious commitment or intentions. Second, assessment requires evidence collected at different points in time, including at least one period outside the accreditation cycle, to examine the continuity of institutional practices. Third, the rating scale distinguishes the absence of practice, externally driven compliance, procedural institutionalization, and sustained internalization. Fourth, the rubric is designed to complement existing internal quality assurance and accreditation mechanisms, not replace them or rank institutions. These principles provide the basis for the four-level assessment scale presented in Table 3.

Table 3. Scale of Value Internalization

Score	Level	Assessment characteristics	Locus of value
1	Not evident	No verifiable practice corresponding to the indicator is identified in the available evidence.	Value is not operationally demonstrated.
2	Formal-symbolic	The practice exists but is predominantly associated with external inspection or reporting requirements.	Value is expressed through external demands.
3	Institutionalized	The practice is embedded in procedures, assigned responsibilities, and routine institutional activities.	Value is embedded in organizational structures.
4	Internalized	The practice is sustained without immediate external demands and continues across changing circumstances or leadership.	Value is reflected in sustained institutional behavior.

The proposed axiological rubric comprises six domains: *tawhid*, *amanah*, *'adl*, *ihsan*, *ikhlas*, and *shura*, each containing three indicators assessed using a four-level scale. The descriptors measure observable institutional practices rather than personal religious sincerity. *Tawhid* assesses institutional coherence, quality assurance continuity, and alignment between quality targets and educational purposes, including *hifz al-'aql*. *Amanah* evaluates data integrity, audit accountability, and transparent disclosure. Meanwhile, *'adl* examines equitable resource allocation, support for students facing educational barriers, and fair workload distribution. *Ihsan* evaluates improvement beyond minimum accreditation requirements through stronger targets, internal initiatives, and learning evidence. *Ikhlas* assesses sustained quality practices beyond inspections and leadership transitions. Finally, *shura* examines stakeholder participation, consideration of dissenting views, and external involvement in governance. Together, these domains connect institutional quality with ethical values and everyday management practices.

The rubric should be implemented through five procedural provisions. First, an independent assessment team must include at least one member from outside the assessed unit, with conflicts of interest disclosed and managed. Second, scores must be supported by triangulated evidence from document review, observation, and interviews, while unavailable sources and limitations are

documented. Third, evidence must cover at least two periods, including one outside the three months preceding the site visit, to assess continuity beyond accreditation preparation. Fourth, findings should be presented as profiles of the six domains rather than a single composite score, preserving domain-specific weaknesses. Fifth, a domain mean below 2.00 serves as a diagnostic trigger for further investigation, not a universally validated threshold or automatic proof of an axiological crisis. The rubric supports reflective governance and targeted improvement rather than institutional ranking. Expert assessment, pilot application, and empirical evaluation remain necessary to establish its validity, usability, and consistency across assessors and institutional contexts.

Discussion

The findings extend the understanding of administrative ritual in educational quality assurance by identifying its underlying axiological dimension. Whereas the first author's previous review associated ritualistic practices with weak managerial integration, this study shows that the problem also concerns the values governing institutional decisions. This interpretation aligns with (Lazzari (2026) critique of value-neutral knowledge and Hammersley, (2024) distinction between values and rational action. However, the present study moves beyond these critiques by translating axiological concerns into observable governance indicators (Sunarti & Rahman, 2025; Thahir & Muis, 2026). The illustrative case demonstrates how formal compliance can coexist with retroactive documentation, selective feedback, and discontinuous improvement. These findings suggest that quality assurance requires assessing not merely whether procedures exist, but whether institutional practices consistently embody educational purposes and ethical commitments.

The proposed rubric extends the previous research framework by operationalizing six Islamic axiological domains: *tawhid*, *amanah*, *'adl*, *ihsan*, *ikhlas*, and *shura*. While accountability, equitable quality, continuous improvement, and stakeholder participation correspond with established quality management principles, the framework places these practices within an explicitly Islamic normative foundation (Arifin et al., 2025; Baharun, 2024). The addition of *tawhid* is particularly significant because it connects institutional coherence with the integration of declared values, managerial decisions, and educational purposes. Similarly, *amanah* and *'adl* broaden accountability and equity beyond procedural compliance and resource allocation alone. This conceptual integration contributes a value-oriented perspective to educational governance, complementing managerial models without claiming that existing frameworks necessarily disregard ethical considerations.

Theoretically, the study reframes educational quality assurance as an axiological practice rather than a purely technical control mechanism (Matete & Kanukisya, 2026; Serrano et al., 2025). Its central contribution is the distinction between evaluating administrative artifacts and examining sustained patterns of institutional conduct, including the distribution of resources and educational benefits (Bagiwa & Muhammad, 2025; Dhiba et al., 2024). This distinction also clarifies the relationship between intrinsic educational values and instrumental indicators, which can become ends in themselves when ratings dominate institutional priorities. The rubric therefore offers a conceptual bridge between Islamic educational philosophy and quality governance by connecting normative principles to observable behaviors and longitudinal evidence (Bashith et al., 2025;

Mikulka et al., 2026). Nevertheless, its theoretical contribution remains propositional: empirical research is needed to establish whether the proposed domains adequately represent institutional realities and whether different evaluators can apply the indicators consistently.

Practically, the rubric offers educational leaders, internal quality assurance teams, and institutional evaluators a complementary method for examining the integrity and sustainability of quality practices (Matete & Kanukisya, 2026; Shawyun et al., 2025). Its application requires triangulating documents, observations, and interviews; examining evidence from periods beyond accreditation preparation; and reviewing differences in resource allocation and stakeholder participation. Reporting domain-specific profiles rather than a single aggregate score may help institutions identify ethical and organizational weaknesses without encouraging competitive ranking. However, low scores should function as diagnostic signals rather than automatic proof of misconduct, particularly when evaluating *ikhlas*, whose spiritual dimension cannot be directly observed. The rubric should therefore support reflective improvement, transparent deliberation, and proportionate follow-up, while remaining complementary to established accreditation and internal quality assurance procedures (Chikazinga, 2024; Jannana & Wijayanti, 2025; Yuliana et al., 2026).

Three limitations qualify these contributions. First, quantifying *ihsan* and *ikhlas* risks reproducing the value inversion the framework seeks to prevent; avoiding composite scores and rankings reduces but cannot eliminate this danger. Second, observable behaviors cannot establish inner sincerity: the rubric identifies relevant behavioral evidence, not the definitive presence or absence of a spiritual state. Third, its reliance on *tawhid* and *maqasid al-shariah* makes its normative commitments explicit but limits its direct applicability to institutions that do not share these foundations (Hakim & Ahmad, 2026; Shalehah & Saehudin, 2026). Furthermore, the rubric remains conceptually developed and has not undergone empirical validation. Future studies should therefore assess content validity, usability, and inter-rater consistency across institutional contexts. Such testing would clarify its practical value while preserving its philosophical boundaries and normative transparency.

CONCLUSION

This study demonstrates that quality assurance in Islamic education is not merely a managerial or procedural concern but also an axiological responsibility. Its central lesson is that institutional quality cannot be adequately understood through accreditation scores and administrative compliance alone; it must also be examined through the integrity, continuity, and fairness of educational practices. The study's principal scholarly contribution is the Axiological Audit Rubric for Islamic Education Governance, which translates six Islamic values *tawhid*, *amanah*, *'adl*, *ihsan*, *ikhlas*, and *shura* into eighteen indicators across four levels of internalization. By combining evidence triangulation, longitudinal attention, and domain-based assessment, the rubric bridges Islamic educational philosophy and quality governance. Practically, it can support institutional self-evaluation, identify gaps between declared values and actual practices, and guide more ethically grounded quality improvement without replacing existing accreditation systems. However, the rubric remains conceptual, and its indicators cannot directly establish inner sincerity or fully capture contextual differences. Future research should therefore examine its content validity, usability, and inter-rater consistency.

through expert evaluation and pilot testing in diverse Islamic educational institutions.

ACKNOWLEDGEMENT

The author expresses sincere gratitude to all individuals and institutions whose intellectual contributions and academic support have facilitated the completion of this study. Special appreciation is extended to the scholars whose philosophical and educational works provided the conceptual foundations for developing the proposed axiological audit framework. The author also acknowledges the academic environment that encouraged critical reflection on Islamic educational governance and quality assurance. May this study contribute meaningfully to the advancement of ethically grounded, accountable, and sustainable quality assurance practices in Islamic educational institutions.

CONFLICTS OF INTEREST

The author confirms that there are no conflicts of interest that could have influenced the research, its analysis, or the preparation of this manuscript.

USE OF ARTIFICIAL INTELLIGENCE (AI)-ASSISTED TECHNOLOGY

AI-assisted tools were utilized during manuscript preparation to facilitate language editing, improve the organization of ideas, and enhance academic clarity. The author critically examined and revised the AI-assisted output to ensure its alignment with the study's objectives and scholarly standards. Responsibility for the accuracy, originality, interpretation, and academic integrity of the final manuscript rests entirely with the author.

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