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Functional Strategy Misalignment in the Integration of Human Resource Management, Financial Management, and Academic Services in Islamic Higher Education Institutions

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Abstract
Higher education institutions need to align human resource (HR) management, financial management, and academic services to ensure that institutional strategies are implemented consistently. However, research on these three functions still frequently develops in isolation. This article establishes a systematic literature review (SLR) protocol to analyze functional strategy alignment and misalignment in Islamic higher education institutions. The review addresses three questions regarding the implementation of functional strategies and cross-functional alignment patterns, organizational factors influencing alignment, and the integration of functional and operational strategies. The protocol covers Indonesian- and English-language journal articles published between 2016 and November 2026. Scopus and Web of Science serve as the primary databases, while ERIC and Garuda serve as supplementary sources. Study selection follows the PRISMA 2020 guidelines. The researchers will employ thematic synthesis as the primary analysis and bibliometric analysis as a supplementary method. The Strategic Alignment Model serves as the overarching theory, supported by the concepts of functional strategy, operations strategy, and the Resource-Based View. This protocol provides a systematic foundation for examining cross-functional relationships without assuming misalignment as a predetermined finding.

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1. INTRODUCTION

Higher education institutions carry out the mandates of education, research, and community service through an organizational structure that divides responsibilities into academic and administrative units. Functional division helps institutions

develop expertise, procedures, and accountability. However, this division also demands coordination so that decisions within one unit do not hinder the achievement of another unit's objectives. Institutional strategies acquire operational meaning only when organizational units translate them into mutually supportive resource decisions, work processes, and services.

Three functions are crucial in this relationship. The HR function manages the needs, competencies, workload distribution, and professional development of lecturers and educational staff. The financial function translates institutional priorities into budgets, funding allocations, cost controls, and resource utilization evaluations. The academic service function manages the curriculum, academic administration, the teaching and learning process, and student support. These three functions are interdependent. Academic policies require lecturers with appropriate competencies and workloads, while their execution depends on resource availability and service support.

Existing literature provides preliminary evidence regarding the relationships among these elements. Biondi and Russo (2022) demonstrate that universities develop relationships between strategic planning and performance management systems, including through the integration of goals, budgeting, and evaluation. Garad et al. (2025) find a relationship between strategic planning, financial system management, and the performance of private higher education institutions in Indonesia. Slamet et al. (2024) show that governance and HR are related to academic services through mediating mechanisms. These findings indicate that strategies, resources, governance, and services do not stand in isolation. In the context of Islamic higher education institutions (PTKI), Fitri et al. (2019) show that the strategies of Islamic higher education institutions must be examined at both the corporate and business unit levels, and that strategic planning implementation can stall at administrative compliance if strategic understanding and application are weak. These findings reinforce the rationale for examining how institutional directions are translated into functional policies.

Vertical connectivity between institutional strategy and implementing units does not automatically generate horizontal coordination. Maassen and Stensaker (2019) explain that strengthening hierarchical control in universities can occur simultaneously with the weakening of horizontal connectivity among units. This condition is relevant for examining the potential for functional strategy misalignment. For example, an academic unit may establish new service targets without the support of HR capacity and budget. Conversely, a financial unit may implement budget efficiencies without considering their impact on lecturer workloads and student service quality.

This article uses the term *functional strategy misalignment* to denote discrepancies among priorities, decisions, resources, performance indicators, and work processes across the HR, finance, and academic service functions. This term is positioned as an analytical construct to be operationalized through literature synthesis. The research does not assume that all prior publications use the exact same terminology. Therefore, the literature search also encompasses related terms such as *strategic alignment*, *cross-functional coordination*, *resource allocation*, *strategy implementation*, *organizational silos*, and *operational alignment*.

The context of Islamic higher education provides additional analytical scope. These institutions fulfill academic mandates while simultaneously embodying Islamic identity, values, and institutional orientation. However, Islamic identity should not be treated as an automatic explanation for governance quality. Research must examine how institutional missions, governance, HR decisions, financing priorities, and academic services interconnect within the available evidence.

The research gap lies in the need to synthesize literature that frequently discusses strategic planning, HR management, finance, and academic services separately. Available studies have examined several two-way relationships or mediation pathways, but remain insufficient to systematically explain the configuration of alignment and misalignment across all three functions simultaneously, particularly within the context of Islamic higher education institutions. This article aims to construct an SLR protocol and an analytical framework to address this need.

This article proposes three research questions. RQ1: How does the literature explain the implementation of functional strategies and the patterns of alignment and misalignment among HR management, financial management, and academic services in Islamic higher education institutions? RQ2: What organizational factors influence the formation of functional strategy alignment and misalignment? RQ3: How can the integration of functional and operational strategies be constructed to support the governance effectiveness of Islamic higher education institutions?

2. METHOD

The research employs a systematic literature review (SLR) with thematic synthesis. An SLR is chosen to transparently identify, appraise, and synthesize publications. Reporting of the selection process adheres to PRISMA 2020 (Page et al., 2021; Hariani & Jabbar, 2026). PRISMA serves as a guideline for reporting the review process rather than a substitute for explanations of search strategies, quality assessment, and synthesis techniques.

The publication scope is planned from January 1, 2016, to November 6, 2026, corresponding to the initial protocol drafting date. If the final search is conducted after this date, the researchers must update the cutoff date and re-run the search. Indonesian- and English-language articles are targeted. Scopus and Web of Science serve as the primary sources, while ERIC and Garuda serve as supplementary sources. Google Scholar is used for additional searches and citation tracking, rather than as the sole basis for sample establishment.

The unit of analysis comprises findings, concepts, cross-functional relationships, coordination mechanisms, and organizational factors described in journal articles. The primary context is Islamic higher education institutions. Articles regarding general higher education can be included if they present conceptual or empirical evidence relevant to the relationships among HR strategy, financial strategy, and academic services. Researchers must record the institutional context to avoid equating findings across different contexts.

The search utilizes a combination of terms to avoid dependency on the phrase *functional strategy misalignment*. Queries must be adjusted to the syntax of each database. The following example serves as an initial string for Scopus and must be tested via pilot search.

2.1. Inclusion and Exclusion Criteria

Table 1. Inclusion and exclusion criteria.

Criteria	Inclusion	Exclusion
Document Type	Peer-reviewed scientific journal articles	Editorials, opinions, news, proceedings without journal articles, books, theses, dissertations
Timeframe	2016 to the final search	Publications outside this

	date in November 2026	range
Language	Indonesian or English	Other languages
Context	Islamic higher education institutions or analytically relevant general higher education institutions	Non-educational organizations without transferable implications
Substansi / Substance	Functional/operational strategies, HR, finance, academic services, coordination, governance, or alignment	Lacking findings or concepts that address the research questions
Access and Eligibility	Full text is accessible and contains substantive information	Full text is unavailable or core information cannot be verified

Selection proceeds in five stages: identification, deduplication, screening, eligibility, and included studies. In the identification stage, researchers gather all records from the databases. In the deduplication stage, duplicates are removed based on DOI, title, authors, and year. In the screening stage, researchers examine titles and abstracts. In the eligibility stage, researchers read the full texts and record exclusion reasons. The included studies stage establishes the final sample.

Two independent raters are recommended for screening and full-text assessment. If only one rater is available, the article must state this limitation and explain the re-examination mechanism. Rayyan or similar software can assist in managing the screening process. The number of records at each stage must originate from an audit-ready search log and selection decisions. This manuscript does not populate the PRISMA figures because search records are not yet available.

2.2. Data Extraction

Researchers employ a structured extraction sheet. Each article is assigned a unique code. Extraction covers bibliometric identity, objectives, design, institutional context, sample characteristics, organizational functions examined, HR strategy, financial strategy, academic service strategy, alignment indicators, forms of misalignment, organizational factors, coordination mechanisms, outcomes, limitations, and implications. Researchers pilot test the extraction sheet on a preliminary set of articles and refine code definitions before full extraction.

Table 2. Data extraction matrix.

Criteria	**Inclusion**	**Exclusion**
Document Type	Peer-reviewed scientific journal articles	Editorials, opinions, news, proceedings without journal articles, books, theses, dissertations
Timeframe	2016 to the final search date in November 2026	Publications outside this range
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Substansi / Substance	Functional/operational	Lacking findings or

	strategies, HR, finance, academic services, coordination, governance, or alignment	concepts that address the research questions
Access and Eligibility	Full text is accessible and contains substantive information	Full text is unavailable or core information cannot be verified
Criteria	Inclusion	Exclusion

2.3. Quality Assessment and Synthesis

Quality assessment must consider the alignment between research questions and design, methodological transparency, data adequacy, analytical precision, traceability of findings, and acknowledgment of limitations. Because the review may encompass qualitative, quantitative, and conceptual designs, appraisal instruments must be tailored to the study type. Researchers may use relevant appraisal tools such as the Mixed Methods Appraisal Tool (MMAT) for multi-design empirical studies, or specific checklists aligned with the design. Appraisal decisions and their impact on synthesis must be reported.

The primary analysis employs thematic synthesis. Thomas and Harden (2008) outline the process of coding findings, developing descriptive themes, and generating analytical themes. In this study, deductive coding departs from the three functions and alignment concepts. Inductive coding provides space for themes emerging from the literature, such as leadership, structure, culture, technology, budgeting cycles, and information systems. Researchers compare cross-functional patterns and institutional contexts, then construct conceptual explanations.

Bibliometric analysis serves as a supplementary method. It can map publication year distributions, journal sources, countries, keywords, and collaboration networks if the collected metadata is sufficient. VOSviewer can assist in mapping keyword co-occurrence and citation networks. Bibliometric maps do not replace content reading and must not be used to infer causal relationships.

Researchers store search strings, search dates, export files, deduplication records, screening decisions, full-text exclusion reasons, extraction sheets, appraisal results, and codebooks. Appendices or open repositories may contain materials that do not violate copyright or database terms. Researchers must specify the tools actually utilized. Tools merely planned must not be reported as already used.

3. RESULTS AND DISCUSSION

3.1. Preliminary Literature Synthesis

Preliminary searches indicate three relevant clusters of evidence. First, studies on the integration of strategic planning, budgeting, and performance. Biondi and Russo (2022) analyze three universities and find that the relationship between strategic planning and performance management evolves through integration processes that do not necessarily conclude simultaneously. This evidence indicates that the linkage between goals and budgets requires coordination mechanisms, evaluation cycles, and the utilization of performance information. The study by Fitri et al. (2019) serves as a primary contextual reference because it directly discusses the strategic planning model of Islamic higher education institutions in Indonesia. The study identifies strategies at both the corporate and business unit levels, highlighting the risks when strategic planning becomes merely an administrative requirement. Arifin and Fitri (2023) also explain the strategic management of educational institutions through strategy formulation, implementation, and

evaluation or control. Both are relevant for explaining the importance of translating strategy to the operational level, but they do not specifically answer how HR, financial, and academic service strategies align with one another.

Second, studies connecting strategic planning and financial management with higher education performance. Garad et al. (2025) utilize data from 249 respondents across private higher education institutions in Indonesia. The study reports a positive relationship between strategic planning, financial system management, and institutional performance. This finding provides preliminary support for the importance of the relationship between strategic priorities and financing systems. However, the study does not inherently explain how financial decisions interact with HR policies and the entirety of academic service processes.

Third, studies connecting vision-missions, governance, HR, and academic services. Slamet et al. (2024) report that governance and HR play a role in the relationship between vision-missions and academic services in Indonesian higher education institutions. These findings are relevant for explaining the pathway between institutional direction, governance, HR capacity, and services. Nevertheless, the dimensions of budgeting and financial allocation require further analysis so that cross-functional models do not rely solely on the relationship between HR and services.

University organization literature also warns that unit specialization can generate horizontal disconnection. Maassen and Stensaker (2019) show that enhanced vertical integration is not always accompanied by horizontal integration. This provides a basis for examining organizations that possess formal targets and structures, yet lack adequate information exchange, coordination, or cross-functional decision-making mechanisms.

This preliminary evidence supports the relevance of the problem, yet it cannot be treated as the final SLR result. Researchers still need to assess the quality of all studies, expand searches, review full texts, and compare findings across contexts. Therefore, this section presents a preliminary literature map rather than a claim that all empirical patterns have been identified.

3.2. Proposed Conceptual Framework

The initial conceptual framework positions institutional mission and strategy as a shared direction. This direction is translated into three functional strategies: HR, finance, and academic services. The three functions influence one another through resource allocation decisions, target setting, information systems, cross-unit coordination, and performance evaluation. Operational strategy serves as the mechanism that translates functional decisions into service processes. Governance effectiveness serves as an outcome that must be tested through indicators that genuinely emerge within the studies.

Tabel 3. Conceptual framework matrix and analytical relationships.

Framework Layer	Elements	Relationships Tested in the SLR
Institutional Direction	Mission, vision, goals, strategic priorities	Are institutional priorities consistently translated across all functions?
Functional Strategy	HR, finance, academic services	Do cross-functional decisions, targets, and resources mutually support one another?

Integration Mechanisms	Leadership, governance, coordination, data, information systems, cross-unit forums	What mechanisms reduce or amplify misalignment?
Operational Strategy	Processes, capacity, schedules, service standards, program execution	How are functional decisions manifested into work processes?
Governance Outcomes	Effectiveness, service quality, accountability, efficiency, goal achievement	What outcome indicators are reported and how are they interconnected?

This model remains conceptual and does not yet represent empirical results. Directional relationships, moderating factors, and outcome indicators must be re-examined once the synthesis is complete. Research must also distinguish substantive misalignment of functional strategies from legitimate policy variations stemming from differences in mandates, scale, or institutional characteristics.

3.3. Analytical Propositions for Synthesis

a) **P1:** Functional strategy alignment increases when institutional goals are translated into mutually consistent HR targets, budget priorities, and academic service standards.
b) **P2:** Misalignment in resource allocation can arise when units establish targets without connecting them to HR capacity needs and financial support requirements.
c) **P3:** Horizontal integration relies on coordination mechanisms, information exchange, and cross-unit decision-making processes.
d) **P4:** Operational strategy acts as the bridge between functional policies and the academic service experience.
e) **P5:** Resource capabilities, governance, and leadership can strengthen or constrain the relationship between functional alignment and governance effectiveness.

These propositions function as guidance for coding and comparison rather than proven hypotheses. The SLR must accept, modify, or reject propositions based on accumulated evidence.

3.4. Managerial Implications

The anticipated practical contribution is a diagnostic matrix for identifying misalignment. Managers can compare academic service targets with the capacity of faculty and educational staff, examine budget adequacy, evaluate indicator alignment, and check coordination mechanisms. Such a matrix can assist leaders in determining whether issues stem from strategy design, resource constraints, governance, or operational execution.

3.5. Theoretical Contributions

The primary theoretical contribution lies in developing a cross-functional examination of strategic alignment within higher education organizations. The review not only examines whether institutions possess strategic plans, but also assesses whether those plans are consistent with HR, budgeting, and academic service decisions. This approach expands the application of functional integration principles into higher education governance.

The second conceptual contribution is the distinction between vertical and horizontal alignment. Vertical alignment refers to the relationship between mission,

institutional strategy, and unit decisions. Horizontal alignment refers to the relationship among interdependent functions. Institutions may demonstrate strong vertical alignment through formal documents and targets, yet still experience horizontal misalignment when units utilize disconnected schedules, data, indicators, or budgetary mechanisms. In the context of Islamic higher education, this framework helps examine how institutional missions are translated into organizational decisions. Institutional values and identities must be traced through policies, accountability mechanisms, and governance practices reported by studies. Research must not conclude that Islamic institutions possess specific alignment patterns without adequate comparative evidence. Fitri et al. (2019) place the strategic planning of Islamic higher education institutions at the corporate and business unit levels, whereas Supriyanto et al. (2026) discuss the implementation of strategic management at the rectorate, business unit, and study program levels in Islamic boarding school-based higher education. This literature helps position alignment issues across multiple organizational levels. However, neither should be interpreted as direct evidence that all HR, financial, and academic functions are fully integrated.

3.6. Limitations

The primary limitation at this stage is the absence of exported Scopus and Web of Science records, ERIC and Garuda search results, screening notes, and the full texts of all potentially eligible articles. Consequently, the authors cannot yet report the number of records, the number of eligible articles, exclusion reasons, appraisal results, bibliometric distributions, or final themes. Literature cited in the preliminary synthesis originates from preliminary searches and does not represent a systematic sample.

Research must also clarify the scope of the Islamic higher education context. This term may encompass state Islamic universities, private religious higher education institutions, Islamic organization-affiliated universities, and other institutions possessing an Islamic mandate or identity. Researchers must record institutional types and avoid grouping them indiscriminately without contextual consideration.

The publication range up to November 2026 must be adjusted to the actual search date. If searches occur at a later date, the cutoff date must be updated. Researchers must also ensure full access and metadata for each article. Claims of Scopus, Web of Science, or SINTA indexing must be verified against official indexing sources at the time of selection.

Before the manuscript can be termed a complete SLR report, researchers must complete systematic searches, deduplication, screening, eligibility, appraisal, extraction, thematic synthesis, and updates to the PRISMA diagram. Subsequently, authors must replace the preliminary synthesis section with actual results and formulate abstracts based on those results.

4. CONCLUSION

Functional strategy misalignment serves as a potential analytical lens for explaining discrepancies among HR, financial, and academic service strategies in the governance of Islamic higher education institutions. Preliminary literature indicates that strategic planning, financial allocation, governance, HR, and academic services are interconnected. The literature also suggests that vertical integration does not automatically yield horizontal coordination. However, this initial evidence remains insufficient to establish definitive patterns or conclude the precise extent of misalignment within Islamic higher education.

This protocol directs the systematic literature review (SLR) to identify patterns of alignment and misalignment, the organizational factors influencing them, and the

mechanisms connecting functional strategies to operational execution. The Strategic Alignment Model serves as the overarching theoretical framework, enriched by the concepts of functional strategy, operations strategy, and the Resource-Based View (RBV). Ultimately, the contribution of this research depends on transparent, replicable search and synthesis results that refrain from fabricating the number of included studies or empirical findings

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