

Accountability of Traditional Islamic Boarding School in Aceh

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Abstract

This study aims to see how accountability in traditional Islamic boarding school in Aceh. This research was conducted using a qualitative approach through in-depth interviews with related parties. Observation, documentation and literature review were also carried out to deepen the discussion and research results. This study was conducted by interviewing five informants. The results of the study found that accountability of traditional pesantren in Aceh has shown good accountability. However, there are some aspects that needs to be improved so that organizational accountability quality can be better. Traditional Islamic boarding school need to improve the quality of financial reporting.

Keywords : *accountability, islamic boarding school, pesantren, Islamic educational institutions*

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1. INTRODUCTION

Islamic boarding schools (*pesantren*) have a big role in the development of Islamic education in Indonesia. The presence of *pesantren* has existed since the era before Indonesia's independence. The oldest Islamic boarding school in Indonesia was established in 1718 during the Dutch East Indies occupation, which was named *Pesantren Sidogiri* (Traditional Islamic Boarding School). The presence of *pesantren* which has been very old is proof that Indonesia has had Islamic-based education for a long time.

Islamic boarding schools have developed quite rapidly from time to time. According to data from the Indonesian Ministry of Religion in 2022 the number of Islamic boarding schools in Indonesia will reach 26,975 with a total of 1.64 million students (dataindonesia.id, 2022). The number of these students generally consists of junior high and high school levels. This number reaches 8.15% of the total junior and senior high school students in Indonesia with a total of 20.11 million students (dataindonesia, 2023).

Along with the development of Islamic boarding schools in Indonesia, Bank Indonesia (BI) and the Indonesian Association of Accountants (IAI) prepared

accounting guidelines for Islamic boarding schools so that Islamic boarding schools are able to prepare financial reports in accordance with generally accepted Financial Accounting Standards (SAK) that are in accordance with the nature and characteristics of Islamic boarding schools (IAI, 2018). Dewi et al. (2020) states that *pesantren* still really need to pay attention to the application of financial reporting in order to achieve good *pesantren* accountability. This shows that *pesantren* still need a good understanding of financial and accounting records. So that every Islamic boarding school is able to provide transparent and accountable reports. Moreover, most of the *pesantren* funds are obtained from donations/infaq/alms/dues from the community or the public.

Accountability in general is the responsibility of the party entrusted with managing certain resources (Iswahyudi & Aries, 2016). Accountability is divided into two types; first, vertically where accountability to superiors reaches Allah; second, horizontally, namely accountability to other agencies (Zulkifli et al., 2018).

Accountability is a form of good governance. Weak governance of Islamic boarding schools can lead to misappropriation of funds, such as corruption

in the School Operational Fund (BOS) funds of two billion rupiah at the Darul Huffazh Islamic Boarding School, Pesawaran Regency, which manipulates finances (lampung.idntimes.com, 2022).

There is still a lack of research discussing Islamic boarding school accounting (Basri & Nabiha, 2010; Meutia & Daud, 2021). Moreover, with regard to the accountability of *pesantren* in Aceh in particular. Previous research above found that only Naz'aina et al. (2022) and Basri & Nabiha (2016) examined Islamic boarding schools in Aceh, the remainder Buanaputra et al. (2021); Rodliyah et al. (2021); Tiara (2019); Sulistiani (2019) examined the accountability of Islamic boarding schools in the Java region.

The novelty of this research is clearly visible from the point of view of the object of research where *pesantrens* in Aceh are still very limited in their studies on accounting/accountability aspects. Moreover, Aceh is an area where many Islamic boarding schools have been established, both modern and traditional (salafiyah). Aceh is the fifth province that has the largest number of Islamic boarding schools in Indonesia (ditpdpontren.kemenag.go.id, 2022). The number of traditional *pesantren* (salafiyah) in Aceh is 879 or 75% of the total *pesantren* in Aceh, while the remaining modern *pesantren* in Aceh is 25% or a total of 298 *pesantren* (aceh.kemenag.go.id, 2022).

Based on the above background, the researcher is motivated to study further about the accountability of traditional Islamic boarding schools in Aceh.

2. METHOD

This study uses a qualitative approach. In-depth interview were used as the main instrument in obtaining data from traditional *pesantren* in Aceh. Interviews were conducted with 5 people who were the leaders of the *pesantren*, the finance department, donors and congregations. The object of this research is the 'Rahmah' Islamic Boarding School which is located in Aceh Besar District, Aceh Province. The research results will be combined with related literature to get good results.

The indicators used to assess *pesantren* accountability incorporate several existing concepts as follows:

a. Vertical accountability to Allah (hablun minallah);

- b. Horizontal accountability to fellow human beings (hablun minannas) (Kamaruddin & Auzair, 2020; Ibrahim & Yaya, 2005; Lewis, 2006);
- c. Public trust and satisfaction with the organization;
- d. Financial quality in implementing the vision, mission and results;
- e. Acts of Corruption, Collusion, and Nepotism (Murdayanti et al. & Puruwita et al. (2014);

3. RESULT AND DISCUSSION

3.1. Result

The first indicator shows that the accountability of the 'Rahmah' Islamic Boarding School to Allah relates to the acknowledgment of the Islamic Boarding School leadership that this Islamic Boarding School belongs to Allah which is entrusted to be managed as long as the administrator lives, if the current leadership dies it will be continued by another proper party. Islamic Boarding School leaders provide answers regarding the accountability of hablun minallah as follows:

"Honesty is most important, because here it relates to human character, if we are not trustworthy then we have sinned, and Allah will give us victory if we help Allah's religion (L1)".

The belief instilled by the leadership of the Islamic Boarding School to every administrator that honesty will keep us away from sin. And there has been a lot of evidences Allah has shown that anyone who helps Allah's religion will surely be given ease and victory. Fear of sin is part of being careful not to abuse the trust that God has given.

This accountability can be carried out with the belief that Allah SWT. supervises every act of His servant (Marlina et al., 2017). The principle that emphasizes vertical accountability is the principle of trusting God as the giver of the trust (Wahyudin & Maryanti, 2021). The orientation to Islamic accountability is not materialism, but also Allah's blessing in every business (Ahmed, 2012).

The second indicator shows that the 'Rahmah' Islamic Boarding School has carried out accountability to fellow human beings, both elements of the leadership, congregation, and to the community. The responsibility of fellow human beings is a form of honesty and transparency in every obligation (Wahyudin & Maryanti, 2021). In this case, as the leadership of the Islamic Boarding School gave the answer:

"Because what is planted is honesty, so if we keep the trust in God, surely the trust can be maintained in humans (L1)".

The same question was asked to the treasurer of the Islamic Boarding School, he stated:

"We publish Islamic Boarding School accountability in magazines, groups, social media, even if it's simple (L2)".

Based on the answers above, it is understood that Islamic boarding schools have carried out accountability to fellow human beings properly.

The third indicator found that the 'Rahmah' Islamic Boarding School in carrying out recitation and teaching and learning activities received extraordinary enthusiasm from the congregation and the community. On public recitation evenings such as Wednesday nights and Friday nights, around 100-150 congregations are often attended, both from students, workers, and the community. Likewise, every time the Islamic Boarding School wants to hold an event or mutual cooperation activity, many congregations and the community attend to contribute.

Leaders of 'Rahmah' Islamic Boarding School when asked about public trust and satisfaction:

"Alhamdulillah, none of the congregation and the community gave strange comments (L1)".

Then the treasurer with the same question, he answered:

"The community really believes in us and no one has any questions about the Islamic boarding school's money, although there are some people who questioned regarding the donations of students, but after explaining the matter, they understand (L2)".

Then the congregation as well as donors gave the answer that the congregation's trust in the Islamic Boarding School was very large. They believe that the teacher, God willing, is trustworthy in carrying out the responsibility for funding. Islamic boarding schools that have high trust by the community can encourage accountability (Khodijah & Yustini, 2022).

The fourth indicator finds the 'Rahmah' Islamic Boarding School as a traditional Islamic boarding school does not have a special system for financial records. When asked about the financial quality of the Islamic Boarding School, the Islamic Boarding School treasurer replied:

"We used to take notes using excell, but now at first we took notes using an application on our cellphone and then we just had to recap them on our computer (L2)".

This recording method is one of the accountability assessments. The better the financial records, the better the accountability of the pesantren. However, financial recording method can still be said to be manual. The vision and mission of Islamic boarding schools can always be obtained with the sincerity and enthusiasm of the congregation and the people who help. This can be seen from every program made at Islamic boarding schools, all of which are successful, such as building mosques and prayer rooms, expanding land, and buying waqf land. Meanwhile, the profit of Islamic boarding schools cannot be seen, because Islamic boarding schools are still in development.

In traditional Islamic boarding schools, there is still a lack of competent human resources, which is the cause of difficulties in managing resources, reporting and disclosure (Marisa, 2019). If human resources have sufficient scientific capacity in terms of financial recording and reporting, it will be able to have a positive influence on *pesantren* accountability (Murdayanti & Puruwita, 2019; Karyadi, 2019; Sapartiningsih et al., 2018).

The fifth indicator shows that 'Rahmah' Islamic Boarding Schools with an operational concept that does not have a standard mechanism for meeting Islamic Boarding School needs, there have not been any cases of KKN in Islamic Boarding Schools. As the head of the Islamic Boarding School stated:

"The real responsibility is only in Allah, that's what I instilled with them (administrators), and there haven't been any problems, thank God (L1)"

The 'Rahmah' Islamic Boarding School has congregations and administrators who are very obedient (*ta'dhim*) to the leaders of the Islamic Boarding School as well as their teachers. This has become a separate value for the leadership's trust in the management of the Islamic Boarding School. The relationship that is built between leaders and administrators is not just superiors and subordinates, but also teachers and students. This is also the reason that KKN cases are not or have not been found in this Islamic boarding school.

3.2. Discussion

Islamic boarding schools as religious organizations must be able to realize accountable financial reports (Skedsmo & Huber, 2019). Accountability is a process of producing reports (evidence), starting with a sense of ownership and accessible to the wider community and applying an honest attitude (Wati et al., 2022). In a shorter sense, accountability can be understood as evidence that is reported. Based on the results of this study, it was found that traditional Islamic boarding schools had carried out an accounting process which included reporting. This is a form of accounting practice (Mohammed et al., 2020; Hudaya et al., 2015) in traditional Islamic boarding schools. This practice is also in line with the word of God in the letter al-Baqarah verse 282 where God commands humans to write in financial transactions.

The first indicator is vertical accountability to God. Traditional Islamic boarding schools in Aceh have a good understanding of carrying out the mandate given by Allah SWT. The level of understanding that exists will affect obedience to Allah. This obedience then becomes the basis for accountability to Allah (Basri et al., 2016) where every trust that is not carried out properly will result in the consequences of sin and punishment in the hereafter.

The second indicator is horizontal accountability to fellow human beings. The responsibility of fellow human beings is a form of honesty and transparency in every obligation (Wahyudin & Maryanti, 2021). Traditional Islamic boarding schools are unique in that all operational costs obtained from congregational/community donations have been reported on every use of funds on the wall magazine of *pesantren*, social media, and WhatsApp groups. This is a very important form of accountability to society as a manifestation of the faith of a Muslim (Prasetio, 2017). However, the accountability system implemented is still very simple. In horizontal accountability, the principles of professionalism and transparency are very concerned (Wahyudin & Maryanti, 2021).

The third indicator is public trust and satisfaction with *pesantren*. This indicator is very important for *pesantren* as non-profit organizations that collect funds from the community or students who have interrelated relationships. Islamic boarding schools that have high trust by the community can encourage

accountability (Khodijah & Yustini, 2022). Traditional Islamic boarding schools have a higher frequency in establishing relationships with the community. An organization can be said to be good when it is able to provide satisfaction and is able to meet social and environmental needs effectively (Anugrah et al., 2022). Public trust in *pesantren* can be the reason why *pesantren* do not implement financial records better (Sulistiani, 2020) because they do not have special demands from outsiders/the public. Even though the organization has high public trust, formal financial accountability must still be shown in a written report (Basri et al., 2016).

The fourth indicator is financial quality in implementing the vision, mission and profit outcomes. Traditional Islamic boarding schools in Aceh do not yet have a specific mechanism for financial records. In terms of implementing the vision and mission of traditional Islamic boarding schools, it has been achieved. This can be seen from how Islamic boarding school finances can fulfill every vision and mission of the organization. Whereas in obtaining profits, traditional Islamic boarding schools are still not able to make it happen because they are still in the process of developing and expanding waqf *pesantren* land.

The fifth indicator is related to acts of corruption, collusion and nepotism. In traditional Islamic boarding schools in Aceh, corruption, collusion and nepotism were not found. This is supported by the attitude of the administrators who are students rather than the *pesantren* leaders. The attitude of students in traditional Islamic boarding schools is also very ta'dhim (obey) to the leadership and have a very good understanding of the mandate in carrying out their obligations. The establishment of an organization that is far from fraudulent behavior is related to the level of faith (Stack, 2016; Purnamasari & Amaliah, 2015). Every administrator in a traditional *pesantren* has high religious activity so that the faith level of each administrator is also high.

4. CONCLUSION

Pesantren accountability is an important thing that must be considered by every administrator in order to increase public trust and the quality of organizational performance. Accountability is a manifestation of the manager's responsibility to God and fellow human beings. By carrying out every mandate given by Allah SWT. as well as *pesantren* owners, administrators should pay attention to every

aspect related to the level of accountability. The results of this study indicate that traditional Islamic boarding schools have good accountability. However, there are things that need to be improved and improved. Traditional Islamic boarding school in Aceh need to improve their financial quality so that they are become more well organized.

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