Accountability in Islamic Educational Institutions From an Islamic Perspective

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Abstract. This study aims to examine the concept and implementation of accountability applied in Islamic educational institutions. Using a qualitative approach, data were obtained through in-depth interviews with leaders and managers of Islamic educational institutions. Data were analyzed using thematic analysis methods with the steps of transcription, initial coding, theme identification, theme review, and interpretation and drawing conclusions. The results of the study indicate that accountability from an Islamic perspective does not only refer to the obligation of accountability to humans (horizontal), but also to Allah Azza wa Jalla (vertical). The concept of Amanah, Hisbah and Transparency, Internalization of Moral-Spiritual Accountability, Participatory Decision Making Based on Islamic Values, and Integrity as the Foundation of Islamic Educational Institutions' Ethics are Islamic values that form the concept of accountability in educational institutions.

Keywords: Accountability, Islamic Educational Institutions, Islamic Accountability.

1 Introduction

Islamic educational institutions have a very strategic role in shaping the character, spirituality and morals of students.[1]As entities entrusted with a significant mandate, these institutions are not only responsible for providing quality education but are also required to be accountable in managing the resources entrusted to them. Amid growing demands for transparency and good governance, accountability is a crucial pillar in maintaining public trust in educational institutions, including Islamic-based ones [2], [3]Accountability is not only related to financial and performance reporting to parents and the wider community, but also reflects the moral and spiritual responsibility of the institution's management towards Allah Azza wa Jalla [3].

Accountability has become a central issue in the management of Islamic educational institutions in the global era [4], [5], [6]For Islamic educational institutions, the accountability challenge is unique, as they must balance adherence to Islamic principles with the demands of modern management standards. In the Islamic context, accountability encompasses not only financial aspects but also moral and ethical responsibilities in accordance with sharia principles [7], [8], [9]. With increasing societal demands for accountability, Islamic educational institutions are faced with the challenge of integrating Islamic values into their accountability practices [4], [5].

Numerous studies have been conducted on accountability in Islamic educational institutions, but most have focused on financial accountability and compliance with applicable regulations.

Previous research on accountability in Islamic educational institutions has tended to focus on administrative and financial aspects [10], while the dimensions of Islamic values and ethics in accountability practices have not been fully explored[11]. In fact, Islamic ethical values such as amanah and maslahah have high relevance in forming comprehensive and sustainable accountability practices [12], [13].

In the context of managing Islamic educational institutions, accountability in Islam is a concept that integrates spiritual, social and managerial values into a unified governance system [14]. This concept emphasizes not only administrative accountability but also encompasses profound moral and spiritual dimensions, in accordance with Islamic principles. However, the implementation of accountability in Islamic educational institutions still faces various challenges. One of the main challenges is the limited human resources competent in modern systems-based administrative and reporting management [15]On the other hand, there are also cultural factors where some institutional managers still view accountability as merely an internal or spiritual matter, rather than as part of systematic organizational governance that is accessible to all stakeholders [4]The absence of a standard policy that regulates a comprehensive and measurable accountability system that integrates Islamic values in Islamic educational institutions also makes it difficult to implement Islamic accountability in Islamic educational institutions [5].

The complexity of these challenges suggests the need for a more in-depth study to see how the integration of Islamic values and modern management can create a unique and sustainable accountability model. Therefore, this research is crucial to explore in depth how accountability concepts and practices are applied in Islamic educational institutions, particularly from an Islamic perspective. This research is expected to make a significant contribution to various parties, both academics and practitioners. For academics, this research is expected to provide theoretical contributions to the development of the concept of Islamic accountability, serve as a reference for further research on accountability in Islamic educational institutions, and enrich the body of knowledge in the field of accounting. For practitioners, this research is expected to broaden the horizons of Islamic educational institution managers in designing and implementing an effective accountability system that aligns with Islamic principles to strengthen the governance of Islamic educational institutions in Indonesia.

Based on the research background, the problem formulation in this research is:

1. How do the leaders of Islamic educational institutions understand the concept of accountability from an Islamic perspective?

2. How is the implementation of accountability in the management of Islamic educational institutions viewed from an Islamic perspective?

2 Method

This research uses a qualitative approach with a case study method, aiming to explore in-depth the concept, application, and values of accountability in Islamic educational institutions from the perspective of Islamic teachings and institutional practices. This approach was chosen because it is relevant to understanding social phenomena and normative values that cannot be measured quantitatively, but rather through a deep understanding of the meaning, beliefs, and practices carried out by Islamic educational practitioners.

This research was conducted at two Islamic educational institutions with different characteristics: one traditional Islamic boarding school (pesantren) and one modern integrated Islamic school. The locations were selected purposively, considering that both institutions have implemented governance practices that reflect Islamic values and have good governance. Data collection used in-depth semi-structured interviews with an open-ended interview guide. The purpose of the interviews was to explore understandings, views, and accountability practices in Islamic educational institutions. Research informants consisted of institutional leaders, teaching staff, financial managers, and representatives of parents or school committees. The number of informants was determined by snowball sampling, namely by identifying key informants who then recommended other relevant informants who understood accountability practices in the institutions.

The data was analyzed using the thematic analysis method developed by[16], with the following steps:

1. Transcription and familiarization: All interviews were recorded and transcribed. The researcher then reread them to gain a comprehensive understanding.

2. Initial coding: creating initial codes based on themes that emerge from the data.

3. Identify themes: grouping codes into themes.

4. Review and refinement of themes: identified themes were reviewed to ensure coherence and relevance.

5. Interpretation and drawing conclusions: interpreting findings using an Islamic normative approach and linking them to the theory of accountability in education.

The entire research process was conducted with academic ethics in mind. Researchers sought informant consent before interviews, maintained the confidentiality of informants' identities, and used data solely for academic purposes and scientific development.

3 Results and Discussion

From in-depth interviews conducted with leaders, teachers, administrative managers, and parent representatives at two Islamic educational institutions, it was revealed that the understanding of accountability in the context of Islamic educational institutions is not only understood as an administrative obligation, but also as a moral and spiritual mandate that must be accounted for not only to humans, but also to Allah Azza wa Jalla.

A leader of an Islamic boarding school emphasized that all policies adopted in managing the institution stem from the awareness that they hold the mandate to educate the community. He stated, "If we mismanage it, it will not only harm the students and their guardians, but also constitute a sin for which we must be accountable before God." In his view, accountability is not only about orderly financial reporting, but also about how they are accountable for the trust placed in them by the community.

A similar sentiment was expressed by the principal of the integrated Islamic educational institution, the second research location. He explained that while a digital and periodic financial reporting system is important, even more crucial are the values of transparency and honesty that

underpin the preparation of these reports. He stated that every expenditure must be accompanied by verifiable evidence, and financial reports are prepared periodically. Interestingly, he mentioned that this transparency is based on the Islamic concept of hisbah, a participatory and spiritual social oversight mechanism.

From the teacher perspective, the view emerged that accountability in the educational context cannot be separated from honesty in assessment, sincerity in guidance, and consistency in instilling Islamic values in students. A teacher at an Islamic boarding school (pesantren) expressed that he felt responsible for the morals of his students, not just their academic success. He said, "If they become untrustworthy, I feel it's also because I haven't fully educated them." This demonstrates a deep understanding that teachers' responsibilities in Islam encompass both this world and the afterlife.

Meanwhile, from the administrative side, it was found that the financial reporting system and annual program were running orderly, but there was strong internal pressure from within the institution to ensure that each financial report was not only accurate, but also easy to understand and acceptable to various parties, including parents. In an interview, one of the financial staff stated that they routinely submit reports through a student guardian deliberation forum, which they described as a form of Islamic tabayyun and deliberation, not simply a management procedure.

From the parents' perspective, there is strong trust in the institution due to the Islamic values that underpin its management. One student's guardian stated that he doesn't particularly question the details of the financial reports as long as he sees consistency between the values taught and the management's attitudes. He stated, "I trust the institution because the teachers here are trustworthy, simple, and open to any issues." This confirms that public perception of accountability in Islamic educational institutions is determined not only by administrative mechanisms, but also by the personal integrity of the administrators.

From these interviews, it is clear that Islamic values such as trustworthiness, responsibility, tabayun (reconciliation), hisbah (reconciliation), and deliberation are the primary foundations of accountability practices in Islamic educational institutions. Accountability is seen not only as a managerial obligation but also as an expression of piety and Islamic values inherent in all educational activities.

The following is a summary of the interview results, initial coding, and identified themes.

Table 1. Initial Coding and Interview Result Themes

Interview Data Excerpt	Initial Coding	Theme
If we manage it wrongly, it will not only be detrimental to the students, but also become a sin.	Responsibility as a trust from Allah	Trust Value
We don't just report money, but also educational activities and results.	Comprehensive accountability, not just financial	Trust Value
Financial reports are opened periodically to the school committee	Reporting transparency	Sharia Transparency (Hisbah)
The concept of hisbah is what we implement as Islamic supervision.	Sharia supervision (hisbah)	Sharia Transparency (Hisbah)
I feel responsible if the students are not trustworthy in their lives.	Teacher moral accountability	Moral and Spiritual Accountability
If you lie during an exam, you will be lying to society.	Education of honesty values from an early age	Moral and Spiritual Accountability
Students are taught to be honest in studying and responsible for their duties.	Internalization of accountability values in students	Moral and Spiritual Accountability
We consult with the students' guardians before taking major policies.	Participatory deliberation	Deliberation and Tabayun
I believe because the teachers live simply and openly.	Exemplary behavior and personal integrity	Personal and Institutional Integrity

After identifying the themes, the next step is to review and refine them. The following are the results of the theme review and refinement.

Table 2. Theme Review and Refining

Theme	Sub-Theme
Trust	- Trust in a monotheistic perspective - Accountability as a social and institutional mandate
Hisbah and Transparency	- Internal supervision based on Islamic values - Open reporting - Public involvement
Internalization of Moral-Spiritual Accountability	- Teachers as moral models - Accountability value education - Vertical and horizontal relations
Participatory Decision Making Based on Islamic Values	- Deliberation in governance - Tabayun in policy making - Parental participation
Integrity as the Foundation of Islamic Educational Institutions' Ethics	- Exemplary leadership and teachers - Instilling the values of honesty and responsibility

The interpretation of the results of this review and refinement of the research found that accountability practices in Islamic educational institutions are not only guided by modern management principles but also deeply grounded in Islamic spiritual and ethical values. Accountability is more broadly understood as part of amanah (trust), hisbah (religious obligation), internalization of values, deliberation, and personal and institutional integrity.

The first theme to emerge was Amanah, which reflects the understanding that institutional responsibility is part of faith. From a monotheistic perspective, amanah not only means carrying out administrative duties but also constitutes a form of direct accountability to Allah Almighty.[9]This is reflected in the narratives of educators who view the task of managing education not only as a professional endeavor but also as an act of worship. Accountability, in this context, emerges as a social and institutional mandate, binding educators to a responsibility toward their fellow human beings and the Islamic education system itself.[8], [17].

The second theme is Hisbah and Transparency, which explains how educational institutions implement oversight and reporting mechanisms that align with Islamic values. Hisbah, in this context, is understood not only as administrative oversight, but also as moral oversight aimed at maintaining the purity of intentions and actions in managing the institution. Open reporting is part of the practice of transparency, where finances and policies are made public.[18], especially the guardians of the students. This form also reflects public involvement as an active actor in maintaining the accountability of the institution [4], [5].

Furthermore, the theme of Internalizing Moral-Spiritual Accountability demonstrates the important role of teachers as moral models for students. Teachers educate not only through words but also through behavior consistent with the values of honesty, responsibility, and integrity [19]. The process of educating students about the value of accountability is carried out

holistically, through habituation, reinforcement of values during exams, and the assignment of real responsibilities to students. Within this framework, the relationship between humans and God (*hablumminallah*) and with fellow humans (*hablumminannas*) serves as the ethical foundation for the accountability implemented.[8], [20].

The fourth theme is Participatory Decision-Making Based on Islamic Values, where institutional governance is practiced through deliberation and tabayun (religious consultation). Administrators do not make decisions authoritarianly, but rather through dialogue with students' guardians and other members of the community [13], [17]. This process demonstrates respect for the Islamic principle of shura, while fostering trust and legitimacy in every policy taken. The participation of parents symbolizes the collaboration between families and institutions in ensuring quality governance [3].

Ultimately, the theme of Integrity as the Foundation of Islamic Educational Institution Ethics becomes the cornerstone of all the values identified. The exemplary behavior of leaders and teachers creates solid public trust [21], as stated by the guardians of students who felt confident entrusting their children to the school because they witnessed the teachers' simplicity and openness. The instillation of the values of honesty and responsibility takes place in layers, not only in teaching but also in the daily behavior of all elements of the institution.[4], [22].

Overall, the results of this study indicate that accountability in Islamic educational institutions does not stand alone as an administrative concept, but rather is a value structure built on spiritual, moral, social, and institutional foundations that are distinctly Islamic. These findings strengthen the argument that Islamic value-based governance can be a relevant alternative approach to the management practices of modern and accountable Islamic educational institutions.

This study has several limitations that must be acknowledged to provide a comprehensive understanding of the results and findings. First, the qualitative approach used, while providing in-depth understanding of the accountability phenomenon from an Islamic perspective, is contextual and not intended to generate broad generalizations. The focus on Islamic educational institutions in a specific region also limits the representation of the diverse characteristics of institutions in Indonesia, which have varying cultural backgrounds, institutional capacities, and management models. Second, the primary data source comes from in-depth interviews with key informants such as institutional leaders, teachers, and administrators, without involving parents or the wider community as social entities directly impacted by institutional accountability. This may reduce the diversity of perspectives on the implementation of Islamic accountability principles. Third, this study does not explore in depth the relationship between the dimensions of Islamic accountability and indicators of educational institution success quantitatively.

Based on the limitations outlined above, several recommendations for further research are available to develop a more comprehensive study of accountability in Islamic educational institutions. First, future research should include a wider range of Islamic educational institutions with varying geographic locations and governance models, such as salafiyah Islamic boarding schools (pesantren), modern Islamic boarding schools (pesantren), madrasah, and foundation-based Islamic schools. Furthermore, involving parents, alumni, and the community as informants could enrich the perspective on social and moral accountability.

It is further recommended that future researchers use a combination of qualitative and quantitative approaches to enable them not only to understand the values underlying accountability from an Islamic perspective but also to measure their impact on institutional

performance indicators. Finally, further research could also be directed at developing measurement instruments or quantitative indicators based on Islamic values to more structured and systematically assess the level of accountability of Islamic educational institutions.

4 Conclusion

Based on the results of data processing with a qualitative approach, this study found that the understanding of the leaders of Islamic educational institutions regarding the concept of accountability in an Islamic perspective emphasized that accountability is not only understood in an administrative sense, but more broadly as spiritual and moral responsibility. The leaders of Islamic boarding schools view that every form of trust they carry, whether in the form of fund management, student development, or da'wah activities, must be accounted for not only to humans, but also to Allah azza wa jalla. The implementation of accountability in the management of Islamic educational institutions viewed from an Islamic perspective emphasizes the values of trust, hisbah and transparency, internalization of moral-spiritual accountability, deliberation and tabayun, integrity as the ethical foundation of Islamic educational institutions.

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