



Islamic Accountability Measurement Model: A Demand in Islamic Boarding Schools (Pesantren)

Ramdhansyah¹, Tapi Rumondang Sari Siregar², Tuti Sriwedari³, Esa Setiana⁴

Universitas Negeri Medan, Medan, Indonesia^{1,2,3,4}

ramdhan@unimed.ac.id¹/ corresponding author

tapirumondang@unimed.ac.id²

tutisriwedari@unimed.ac.id³

esasetiana@unimed.ac.id⁴

Abstract

This study aims to develop a framework for measuring accountability in Islamic boarding schools (pesantren), adapted from the Islamic accountability measurement instruments used in Islamic financial institutions. This research is crucial in addressing the need to develop Islamic-based accountability measurement instruments applicable to Islamic boarding schools. Data in this study were obtained through questionnaires distributed to parents of students enrolled in Islamic boarding schools in Deli Serdang Regency, who participated as respondents. The analysis involved content validity testing, exploratory factor analysis, and internal reliability assessment to evaluate the proposed construct. The findings identified seven dimensions that may serve as indicators of Islamic accountability, namely amar ma'ruf nahi munkar (commanding good and preventing wrong doing), maslahat ummat (public benefit of the ummah), 'adala (justice), ihsan (benevolence), amanah (trustworthiness), ikhlas (sincerity), and rahmah (compassion). This research highlights that accountability in Islam is not limited to administrative or procedural duties, but represents a multidimensional framework shaped by ethical, spiritual, and social principles.

Keywords: Islamic Accountability, Islamic Boarding Schools, Measurement Instrument

A. Introduction

Islamic boarding schools have a central role in shaping the character of students as a whole, both from intellectual, emotional, and spiritual aspects (Annas et al., 2025; Rosmawati & Harahap, 2023). Not only transferring knowledge, Islamic boarding schools also act as a driving force in instilling Islamic values, such as trust, *ihsan*, and sincerity (Fanani et al., 2024; Noor Rani et al., 2023). Islamic boarding schools place character as the main foundation of education in addition to strengthening the knowledge aspect, so that the curriculum developed refers to the balance between knowledge and strengthening Islamic values for its students (Annas et al., 2025; Fatkhurrokhim & Widodo, 2024). In this context, the existence of Islamic boarding schools is very strategic in maintaining the sustainability of religious and moral values in the midst of the dynamics of the times (Nurzuliana Rashed & Tamuri, 2022).

Since its inception, Islamic boarding schools have played an important role in integrating Islamic values with local culture through an accommodating cultural approach, so that it can be accepted by the people of the archipelago who previously adhered to Hindu-Buddhist traditions and local beliefs (Dhofier, 2011). Islamic boarding school education model initially focused on the teaching of classical Islamic books (*kitab kuning*), which contained the teachings of *fiqh*, monotheism, morals, and *tafsir*, which later developed into a typical curriculum of Islamic boarding schools with the *sorogan*, *wetonan*, and *bandongan* methods (Ahmad, 2015; Suteja et al., 2022). The characteristics of Islamic boarding schools that emphasize moral education, independence, simplicity, in the framework of Islamic values make this institution relevant in facing the changing times (In'ami et al., 2020).

The Government of Indonesia through Law No. 18 of 2019 concerning Islamic Boarding Schools (*Undang-Undang No. 18 Tahun 2019 tentang Pesantren*) has even recognized Islamic boarding schools as part of the national education system that has the autonomy to develop its own curriculum, while affirming its historical and strategic contribution to nation building. In its development, Islamic boarding schools have undergone a transformation from a traditional institution to a more modern institution, for example, by incorporating general lessons into the curriculum, establishing formal *madrassas* to universities, while maintaining their

distinctive traditions, such as boarding schooling and a very strong relationship between kiai and santri (Sutrisno et al., 2024).

In the era of modern governance, the demand for transparency, professionalism, and accountability of Islamic boarding schools is getting stronger (Juhji et al., 2020). The community as users of education services demands clear accountability for all processes that occur in educational institutions, both in managerial aspects, finances, and the quality of educational output produced (Kholiq & Wahyunik, 2025). Islamic boarding schools can no longer rely on traditional legitimacy or symbolic beliefs alone, but must be able to demonstrate measurable performance and be publicly accountable (Buanaputra et al., 2022; Gafur et al., 2021; Ghafran & Yasmin, 2020). In this context, accountability is no longer an option, but a necessity to maintain public trust and ensure the sustainability of the institution (Abd. Majid, 2016; Gafur et al., 2021; Juhji et al., 2020).

However, Islamic boarding schools in Indonesia generally still apply the concept of accountability stemming from a governance system that emphasizes administrative and financial accountability (Khozin Ahyar, 2020). This model of accountability tends to be results-oriented and ignores the spiritual dimension and Islamic values that characterize Islamic boarding schools (Gafur et al., 2021). This has an impact on the loss of the spirit of Islamic education in the institutional management system, where the orientation of success is more measured based on financial performance indicators, without considering the moral aspects and responsibility of the *ukhrawi* (Nasyi'ah et al., 2022).

The application of the conventional accountability model in Islamic boarding schools is often irrelevant to the vision and mission of the institution itself (Triwidyastuti & Siregar, 2018). When accountability is only interpreted as financial reporting or administrative achievements to external parties, the function of Islamic boarding schools as guardians of morality and agents of social transformation becomes marginalized (Norman et al., 2025). In fact, in Islamic teachings, accountability has vertical and horizontal dimensions that complement each other (Nomran & Haron, 2020). The vertical dimension (*hablumminallah*) emphasizes human accountability to Allah SWT for every mandate carried out, while the horizontal dimension (*hablum minannas*) is related to social responsibility to society and other stakeholders (Yuslem et al., 2021). In the context of education, Islamic accountability does not only mean reporting on budget activities and use, but also includes how Islamic values are internalized in all aspects of institutional

management (Adnan et al., 2025). Principles such as *amanah* (trust), *Muraqabah* (consciousness is watched over by Allah) *'adala* (justice), and *ihsan* (kindness) must be the basis for planning, implementing, and evaluating the performance of Islamic boarding schools (Norman et al., 2025).

Research that develops an instrument for measuring Islamic accountability that can be applied practically to Islamic boarding schools has not been widely done (Subekti, 2024). Most of the research is still descriptive or normative and has not touched on the operational and technical level of measurement that can be used by the managers of Islamic boarding schools in evaluating and improving their performance (Zahirah & Suhaedi, 2025). In fact, the absence of instruments that are in accordance with Islamic values and goals has the potential to make Islamic boarding schools lose their original identity, because it follows an evaluation framework that does not fully reflect the identity of the Islamic boarding schools as an institution based on Islamic values (Gafur et al., 2021). Therefore, in some Islamic public management literature, the concept of Islamic accountability has begun to be developed, particularly in the context of Islamic financial institutions and Islamic non-profit organizations (Auzair & Kamaruddin, 2020; Faiz & Taib, 2025).

This research aims to develop a framework for accountability measurement instruments in Islamic boarding schools adapted from Islamic accountability measurement instruments in Islamic financial institutions. This research is important to answer the need for the development of an Islamic-based accountability measurement instrument that can be applied to Islamic boarding schools. With this instrument, it is hoped that Islamic boarding schools can assess their performance not only from the administrative and financial aspects, but also from the aspect of success in instilling Islamic values to all components of the institution.

Strengthening Islamic accountability is also part of efforts to improve the governance of Islamic boarding schools as a whole (Meutia & David, 2021). Within the framework of good governance, accountability is one of the main pillars that is closely related to transparency, effectiveness, efficiency, and accountability (Younas, 2022). Therefore, the development of Islamic accountability instruments can be the first step in building a more professional, credible, and value-oriented Islamic education governance system, and not just the performance of numbers, because good governance will increase public trust in Islamic boarding schools (Faturahman et al., 2024).

This research not only contributes conceptually to the enrichment of the concept of accountability in Islamic education but also offers practical contributions in the form of applicable and contextual measurement instruments. In the midst of the challenges of modernization and globalization, efforts to develop an accountability model that is in accordance with Islamic values are a strategic step in maintaining the identity of Islamic boarding schools so that they remain relevant, credible, and accountable both worldly and *ukhrawi*.

This study adopted a quantitative approach using an instrument validation design. It aims to validate an Islamic accountability measurement instrument for Islamic boarding schools through content validity, convergent validity using Exploratory Factor Analysis (EFA), and internal reliability testing using Cronbach's Alpha. Data were collected through questionnaires administered to parents of students and analyzed statistically using IBM SPSS Statistics.

This study aims to test the instrument for measuring Islamic accountability in Islamic boarding schools. The expected result of this study is that a model of Islamic accountability measurement which has been found, validated, can be used in Islamic boarding schools. The instrument to be tested is an instrument built by (Auzair & Kamaruddin, 2020) and has been tested on Islamic financial institutions in Malaysia.

Research from (Auzair & Kamaruddin, 2020) at Islamic financial institutions in Malaysia found 11 indicators of Islamic accountability measurement, namely the *ta'awanu 'alal birri wattaqwa* (please help in kindness and piety), *amar ma'ruf nahi munkar* (commanding good and preventing evil), *fastabiqul khairat* (racing in goodness), *maslahat ummat* (benefit of the ummah), involved in Islamic charity funds, avoiding prohibited economic activities, *'adala* (justice), *ihsan* (goodness), *amanah* (trust), *ikhlas* (sincerity), and *rahmah* (compassion).

The subjects of this study were parents of students at Islamic boarding schools in Deli Serdang Regency. Given the large number of parents of students in Islamic boarding schools, the number of samples in this study was determined using the Cochran formula. This formula is used to determine the appropriate number of samples in a very large population (Cochran, 1977). The following is the calculation of the number of samples using the Cochran formula.

$$n_0 = \frac{z^2 \cdot p \cdot (1 - p)}{e^2}$$

Where:

n_0 = minimum sample size

Z = Z-score value based on confidence level (1.96 to 95%)

p = proportion (0.5 if unknown for maximum result)

e = margin of error (0.05)

$$n_0 = \frac{1,96^2 \cdot 0,5 \cdot (1 - 0,5)}{0,05^2}$$

$$n_0 = \frac{3,8416 \cdot 0,25}{0,0025}$$

$$n_0 = \frac{0,9604}{0,0025}$$

$$n_0 = 384,16$$

Based on these calculations, the minimum sample size of this study is 385 people; therefore, this study uses 400 people as research respondents. Instrument testing was carried out using content validity, convergent validity (exploratory factor analysis), and internal reliability. The entire test was carried out with the help of the SPSS application.

Content validity is an instrument measurement that shows the extent to which the items in a measurement instrument represent the entire domain or construct intended to be measured (Polit & Beck, 2006). In other words, content validity shows whether the instrument has covered all the important aspects of the concept to be measured, and no important aspects are missed. The content validity test was carried out by asking for the opinions of 6 experts in the field of finance and Islamic education, consisting of academics and practitioners. These experts were asked to rate each item of the instrument based on its degree of suitability or relevance to the construct being measured. The assessment was carried out using 4 scales, namely irrelevant, less relevant, quite relevant, and very relevant. Furthermore, the results of the assessment from experts were analyzed using the Content Validity Ratio (CVR). If an item with a low CVR value is found (<0.75) (Polit & Beck, 2006), the researcher can make revisions to the item based on expert suggestions or remove the item from the instrument. This process was carried out iteratively until all items were deemed worthy of representing the construct as a whole. The CVR formula is calculated as follows.

$$CVR = \frac{ne - \left(\frac{N}{e}\right)}{N/2}$$

where:

ne = the number of expert panels that rate items as *essential*

N = total number of expert panels assessing

Convergent validity is a form of construct validity that shows the extent to which an indicator or item that is supposed to measure the same construct is actually highly correlated with other (Hair et al., 2019). That is, if multiple items are intended to measure the same aspect of a construct, then they must show a strong relationship (correlation). Convergent validity shows that items in a single factor or construct reinforce each other and support each other in explaining the same concept. This means that the higher the relationship between items in a construct, the stronger the convergent validity it has.

Convergent validity testing is carried out with Exploratory Factor Analysis (EFA). EFA is carried out to test existing instruments, namely, whether the statements used in research instruments do contain constructs or factors as previously assumed. So, EFA is not exploration, but verification of a predetermined model. The EFA test is done by looking at the KMO and Bartlett's Test scores and the loading factor of each statement. The value of KMO and Bartlett's Test above 0.50, and the loading factor value of each statement not less than 0.60 is the basis for determining that the indicator or statement can be used to measure a variable (Hair et al., 2019).

Internal reliability is a form of reliability testing that aims to assess the extent to which the statements in a construct (latent variables) show consistency or relationship with each other in measuring the same thing (Gliem & Gliem, 2003). In other words, internal reliability indicates the extent to which items on a scale have homogeneity and can stably reflect the construct in question. Internal reliability testing is carried out by looking at Cronbach's Alpha value, where a Cronbach's alpha of 0.70 or higher indicates the internal reliability (Gliem & Gliem, 2003).

B. Result and Discussion

1. Result

As explained earlier, for a very large number of samples, 385 respondents were sufficient for the required number of samples (Cochran, 1977). Therefore, this study used 400 respondents as a research sample. The following is a description of the research respondents.

Table 1. Respondent Demographics

	Category	Frequency	Percentage
Gender	Man	273	68.25
	Woman	127	31.75
Number of children attending Islamic boarding schools	1	163	40.75
	2	188	47.00
	3	43	10.75
	More than 3	6	1.50
Reasons for sending children in Islamic boarding schools	Parental wishes	162	40.50
	Son's will	74	18.50
	Mutual agreement	164	41.00

The table above shows that the 400 respondents of this study were dominated by men, with a total of 273 (68.25%) compared to women with a total of 127 (31.75%). Based on the number of children who attend Islamic boarding schools, respondents' answers showed 1 child as many as 163 (40.75%), 2 children as many as 188 (47%), 3 children as many as 43 (10.75%), and more than 3 as many as 6 (1.5%). For the reason of sending children in Islamic boarding schools, as many as 162 (40.50%) respondents answered because of the will of parents, 74 (18.50%) stated the will of the son, and 164 (41%) stated on the basis of mutual agreement between parents and children.

The content validity test was carried out by providing a questionnaire measuring Islamic accountability. For this, 6 experts in the field of Islamic finance and education were asked to assess the validity of each questionnaire item. The

results of their assessment were then tested with the Content Validity Ratio (CVR) test. The results of the content validity test found that from the 11 items of the statement of the Islamic accountability questionnaire, namely the *ta'awanu 'alal birri wattaqwa*, *amar ma'ruf nahi munkar*, *fastabiqul khairat*, *maslahat ummat*, *involvement in Islamic charity funds*, *avoiding prohibited economic activities*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah*, there was only 1 invalid statement, namely *fastabiqul khairat*. The following table shows the results of the CVR content validity test.

Table 2. Result of Content Validity Test

Statement items	CVR
P1	1
P2	1
P3	0.666667
P4	1
P5	1
P6	1
P7	1
P8	1
P9	1
P10	1
P11	1

The table above shows that there is 1 statement or indicator that has a value less than 0.75 (the limit of accepted CVR values), which is P3, which shows that there is 1 invalid item, namely the *fastabiqul khairat* (P3). This means that from 11 indicators measuring the Islamic accountability variable, 10 indicators are valid. Therefore, the test of the Islamic accountability measurement instrument uses 10 indicators, namely the *of ta'awanu 'alal birri wattaqwa*, *amar ma'ruf nahi munkar*, *maslahat ummat*, *involvement in Islamic charity funds*, *avoiding economic activities that are prohibited in Islam*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah*, which are outlined in the 10 statement items.

After the content validity test was carried out, the next step taken was Exploratory Factor Analysis (EFA) test. The following are the results of the EFA test.

Table 3. Results of EFA Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.855
Bartlett's Test of Sphericity	Approx. Chi-Square	1309.689

Df	45
Sig.	.000

From the test results, it can be seen that the KMO (Kaiser-Meyer-Olkin) value is 0.856, above 0.50, and the Bartlett's Test of Sphericity value which meets the significance stage, is below 0.05, showing that the instrument can be continued to factor analysis testing. This means that in general, the existing instruments can be tested for factor analysis to determine the ability of each statement item in measuring the concept of Islamic accountability in Islamic boarding schools. The following are the results of the factors analysis of the Islamic accountability measurement instrument.

Table 4. Results of Factor Analysis Test

	Component	
	1	2
Ta'awun 'alal birri wattaqwa	.225	.806
Amar Ma'ruf nahi munkar	.676	.184
<i>Maslahat ummat</i>	.744	.009
Getting involved in Islamic charity funds	.041	.796
Avoid prohibited economic activities	.196	.850
<i>'adala</i>	.723	.115
Ihsan	.684	.104
<i>Amanah</i>	.725	.144
<i>Ikhlas</i>	.691	.214
<i>Rahmah</i>	.671	.154

From the table of the factor analysis test results, it can be seen that there are 3 statement items that have a loading factor value below 0.60, namely *ta'awanu 'alal birri wattaqwa* (0.225), involvement in Islamic charity funds (0.041), and avoiding economic activities that are prohibited in Islam (0.196). This means that there are seven statements or indicators that reinforce each other and support each other in explaining the variables of Islamic accountability. The seven indicators are *amar ma'ruf nahi munkar*, *maslahat ummat*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah*.

Furthermore, to ensure the consistency of this statement item, an internal reliability test was carried out. Internal reliability testing is only performed for instruments that qualify in the factor analysis test. In this part, only seven statement items were tested for internal reliability by looking at Cronbach's alpha values. The following are the results of internal reliability tests.

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.840	.840	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Amar ma'ruf nahi munkar	17.98	19.215	.581	.352	.820
Maslahat ummat	17.95	19.276	.603	.379	.817
Keadilan	18.01	19.193	.611	.386	.816
Kebaikan	18.02	19.398	.565	.329	.823
Amanah	17.94	18.954	.622	.411	.814
Keikhlasan	17.98	19.508	.600	.378	.817
Kasih sayang	18.03	19.440	.567	.341	.822

Figure 1. Result of Reliability Test

From the results of the internal validity test, it can be seen that Cronbach's alpha value is 0.84, above 0.70, which means that this instrument meets the reliability requirements for use. The value of each statement item is also all above 0.70, which indicates that each statement item in this instrument meets the reliability criteria for use in measuring Islamic accountability in Islamic boarding schools.

Based on the results of the Exploratory Factor Analysis test, the Islamic accountability measurement model can be described as follows.

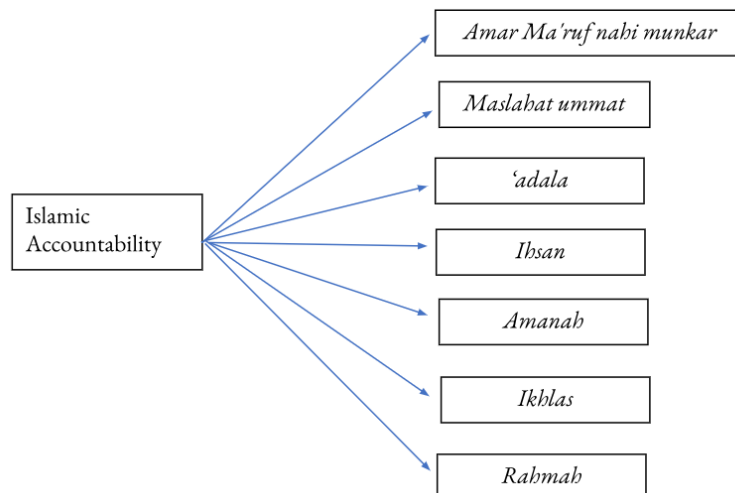


Figure 2. Islamic Accountability Measurement Model

The figure above shows the measurement of Islamic accountability variables consisting of seven indicators, namely *amar ma'ruf nahi munkar*, *maslahat ummat*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah*. Furthermore, the seven indicators were outlined in the statement as a research questionnaire to measure Islamic accountability.

2. Discussion

The results of this study show that the principle of *Amar ma'ruf nahi munkar*, *maslahat ummat*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah* proven statistically valid and reliable as an indicator of Islamic accountability. While *fastabiqul khairat*, *ta'awanu 'alal birri wattaqwa*, engaging in Islamic charity funds, and avoiding prohibited economic activities cannot be used as an indicator of Islamic accountability measurement. These findings contribute to the understanding of accountability from Islamic perspective by showing that accountability extends beyond administrative compliance and formal reporting mechanisms. The identified dimensions indicate that Islamic accountability is shaped by ethical commitments, spiritual awareness, and social responsibility, in line with prior studies (Boudawara et al., 2023; Ghafran & Yasmin, 2020). In this regard, Islamic accountability may be viewed as a form of responsibility that reflects compliance with established rules while also emphasizing sincere intention and concern for collective welfare.

Conceptually, the validation of these seven indicators in empirical testing reinforces the idea that Islamic accountability should be viewed within the framework of good governance (Nomran & Haron, 2020). Accountability is not only aimed at meeting horizontal demands on stakeholders, but also vertically on God (Abd. Majid, 2016; Auzair & Kamaruddin, 2020; Kamaruddin & Auzair, 2020). Previous studies have shown that sharia governance practices which internalizing the values of justice, trust, and *ihsan* correlate with improving the quality of reporting and sustainability, as well as strengthening public trust in Islamic institutions (Al Adawiyah et al., 2025; Boudawara et al., 2023; Ghafran & Yasmin, 2020).

Amanah is the foundation of accountability in Islam because it binds individuals and institutions to account for everything to Allah Azza wajalla and to fellow human beings (Gafur et al., 2021). Validity of *amanah* as an indicator in this study emphasizes that Islamic accountability must start from the awareness that every decision and action is a form of accountability, which means worship. This is

in line with the results of the study, which emphasizes the importance of *trust* in sharia governance, especially in determining integrity and independence, which in turn affects the quality of institutional performance (Nurkhin et al., 2024; Ramdani et al., 2024).

In addition to *amanah*, the findings indicate that *'adala* and *ihsan* constitute important dimensions of accountability quality within Islamic boarding schools. Respondents' perceptions suggest that accountability is not limited to fulfilling formal responsibilities but also involves fairness and ethical excellence. The dimension of *'adala* reflects the importance of equal treatment and a balance between rights and obligations, whereas *ihsan* emphasizes efforts to exceed minimum standards by prioritizing virtue and quality in institutional practices. In the context of Islamic boarding schools, the implementation of *'adala* may be observed in student admission policies, scholarship allocation, and the equitable distribution of institutional funds. These findings imply that accountability in Islamic educational institutions is understood not only as procedural compliance but also as a commitment to justice and moral responsibility. *Ihsan*, at the same time, encourages the institution to not only fulfill administrative obligations, but also provide the best services to achieve the best performance. A combination of *'adala* and *ihsan* improves the quality of governance and strengthens the institution's reputation in the eyes of the public (Ghafran & Yasmin, 2020). The validity of these two principles in the Islamic model of accountability shows that accountability is not only measured by formal compliance, but also by the ability to achieve good quality of service and morality.

Maslahat ummat also emerges as an important indicator in this study. *Maslahat ummat* directs institutions so that every policy and program is not only beneficial to itself, but also has a positive impact on the wider community. The sustainability of an organization or institution is inseparable from the impact felt by the community on the existence of the institution (Al Adawiyah et al., 2025). If the community receives a positive impact, the institution has good sustainability. On the other hand, if the institution has a negative impact on the community, then the sustainability of the institution is also doubtful. Thus, the validity of *maslahat ummat* as an indicator of Islamic accountability in this study confirms that accountability must shift from just formal reporting to impact-based accountability for society.

The social dimension of Islamic accountability is reflected in the principle of *amar ma'ruf nahi munkar*. This principle serves as a social mechanism that strengthens internal and external accountability. *Amar ma'ruf nahi munkar* acts as a

social control that encourages each individual in the institution to advise each other in kindness and prevent deviation. This principle emphasizes more on the relationship between the Islamic boarding schools and their stakeholders. The practice of reminding each other of the goodness and participation of stakeholders is an example of a good relationship that must be created to improve the integrity of institutional governance while ensuring the sustainability of educational institutions (Ghafran & Yasmin, 2020).

This research also emphasizes the spiritual dimension through the principle of *ikhlas* and *rahmah*. *Ikhlas* presents a dimension of intention that distinguishes between accountability that is only administrative compliance and accountability that is carried out as a form of worship. *Rahmah* emphasizes the ethos of service based on compassion and concern for others. In the context of the management of Islamic institutions, studies conducted on waqf institutions found that the management based on *rahmah* is able to increase managerial effectiveness and improve the quality of public services (Sharip et al., 2023). This indicates that *ikhlas* and *rahmah* It is not just normative dimensions, but can be operationalized to measure the quality of institutional services based on religious values.

The methodological implication of the results in this study is that the seven indicators that have been validated can be developed into a more comprehensive scale of Islamic accountability measurement. The validity and reliability of the construct indicate that these indicators have a strong internal consistency and are able to capture the dimension of Islamic accountability holistically. This is in line with the trend of developing instruments in the study of Islamic accountability that operationalize spiritual values into a scale that can be measured quantitatively (Auzair & Kamaruddin, 2020). Thus, this research opens up opportunities for the standardization of Islamic accountability instruments that can be used in Islamic boarding schools.

The results of this study strengthen the position of Islamic accountability as an alternative paradigm for the governance of Islamic boarding school educational institutions in the modern era. The discovery of the validity of the seven indicators shows that Islamic values rooted in the Qur'an and Sunnah can be operationalized into an objective measuring instrument without losing their transcendental dimension. This answers criticism of conventional accountability that tends to be technocratic and reductive, because it places more emphasis on the procedural aspects of reporting than on the actual meaning of accountability. By integrating Islamic values such as *amanah*, *ikhlas*, *ihсан*, and *rahmah*, Islamic accountability

provides a completer and more humanist framework, so as to be able to bridge administrative compliance with moral and spiritual commitment.

The findings suggest that Islamic educational institutions, particularly Islamic boarding schools, may adopt Islamic accountability principles as a reference for developing reporting practices that reflect their institutional values and religious foundations. In this context, accountability is not solely concerned with administrative procedures but also with maintaining ethical responsibility toward students, parents, and the surrounding community. The incorporation of value-based accountability may contribute to strengthening institutional trust while simultaneously reinforcing moral values within the educational environment. Therefore, Islamic accountability may be understood not only as an element of institutional governance but also as an approach that supports the development of organizational culture in accordance with Islamic principles.

This study also offers practical implications for Islamic boarding schools, particularly in strengthening financial governance based on Islamic values. The seven validated indicators may serve as a reference for developing accountability practices that align with the institutional context of Islamic education. In practice, *amanah* and *'adala* may guide the formulation of ethical standards, reporting procedures, and the fair allocation of resources. Likewise, *ihsan* and *ikhlas* may be reflected in educational services that emphasize both quality and sincerity in teaching and student development. The dimensions of *maslahat ummat* and *rahmah* may further be considered in evaluating the social contribution of Islamic boarding schools, including community empowerment and caring services. In addition, the principle of *amar ma'ruf nahi munkar* may support stakeholder involvement in supervision and institutional decision-making processes. Taken together, these principles indicate that accountability in Islamic boarding schools extends beyond administrative compliance by incorporating ethical and spiritual considerations into institutional governance.

In terms of policy, the results of this research can be used as a basis for the preparation of Islamic accountability principles that complement the principles of accountability that have existed so far. With this principle, Islamic boarding schools can conduct periodic value audits to assess the extent to which the principles of *amanah*, *'adala*, *ihsan*, *maslahat ummat*, *ikhlas*, *amar ma'ruf nahi munkar*, and *rahmah* have been implemented in the policies and practices in the Islamic boarding schools. In addition, this indicator can be used as a reference in strengthening the role of school committees or supervisors in Islamic boarding schools, which not only

focus on administrative compliance aspects, but also ensure that the essence of Islamic values has been applied.

Taking into account all of the above descriptions, this study contributes in three aspects. First, the conceptual contribution is in the form of the formulation of a comprehensive Islamic accountability architecture, combining values, principles, and social mechanisms in a single whole. Second, methodological contributions is in the form of proving the validity and reliability of seven indicators which can be developed into standard instruments of Islamic accountability. Third, a practical contribution is in the form of the implementation of indicators in the value-based accountability system in Islamic boarding schools, which can strengthen governance so as to increase public trust.

This research emphasizes that Islamic accountability is an accountability that has the value of worship, is just, is oriented towards benefit, and is carried out with sincerity and compassion. The validated principles are not just normative concepts, but can be used as an operational measurement instrument to build Islamic boarding schools governance that is oriented not only to the accountability of the world but also the accountability of the hereafter.

Although it has been designed and conducted to the best of its ability, this study still has limitations that may affect the results obtained. The limitations of this research mainly lie in the aspect of the research methodology. Although the seven indicators of Islamic accountability, consisting of *amar ma'ruf nahi munkar*, *maslahat ummat*, *'adala*, *ihsan*, *amanah*, *ikhlas*, and *rahmah*, have been proven to be valid and reliable, the measurement of these indicators still relies heavily on the respondents' perceptions revealed through questionnaires. This limitation opens up the possibility of subjectivity bias, especially when it comes to spiritual principles such as *ikhlas*, and *rahmah*, which in practice are more difficult to measure objectively. Respondents may give an ideal or socially desirable answer compared to the actual condition. Therefore, further research is recommended to try the application of this measurement model in Islamic boarding schools by expanding the methodological approach using a combination of quantitative and qualitative methods. The use of case study approaches, field observations, and in-depth interviews will provide a more comprehensive understanding of the implementation of Islamic accountability principles.

C. Conclusion

The findings of this study indicate that seven principles, *amar ma'ruf nahi munkar, maslahat ummat, 'adala, ihsan, amanah, ikhlas, and rahmah*, constitute valid and reliable indicators for measuring Islamic accountability, emphasizing that accountability based on Islamic perspective extends beyond administrative and procedural obligations to encompass ethical, spiritual, and social dimensions. Nevertheless, this study is limited to testing the validity and reliability of the construct without direct empirical application in Islamic boarding schools and relies solely on parents as respondents. Future research is encouraged to empirically implement the construct in Islamic boarding schools and involve multiple stakeholder groups beyond parents to enhance the comprehensiveness of Islamic accountability assessment. This study contributes to the literature on Islamic accountability by strengthening prior research and offering a validated conceptual framework consisting of seven indicators that may serve as measurement instruments, particularly in Islamic educational institutions such as Islamic boarding schools, thereby enriching the academic discourse on Islamic institutional governance and providing a foundation for the development of governance practices grounded in Islamic values.

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