

Dynamics of Social Accountability of Islamic Boarding School (Case Study of Pesantren Al-Hidayat Lasem)

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ABSTRACT

This study aims to explore the dynamic social accountability of Islamic boarding schools (Pesantren). This research is qualitative research using a case study paradigm focused on Pesantren Al-Hidayat Lasem. The dimensions of social accountability follow Ebrahim's (2003) concepts. Data are collected through in-depth interviews and observations. The informants of this research include the chief and administrator of Pesantren Al-Hidayat Lasem. Miles & Huberman Model is used to analyze the data, namely data reduction, data presentation, and concluding. The results of this study indicate that Pesantren Al-Hidayat has implemented financial reporting, performance evaluation, participation, and social audit.

Keywords: Social accountability; Islamic boarding school; Pesantren; Case Study; Indonesia

ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi dinamika akuntabilitas sosial pesantren. Penelitian ini merupakan penelitian kualitatif dengan menggunakan paradigma studi kasus yang difokuskan pada Pesantren Al-Hidayat Lasem. Dimensi akuntabilitas sosial mengikuti konsep Ebrahim (2003). Data dikumpulkan melalui wawancara mendalam dan observasi. Informan penelitian ini meliputi pimpinan dan pengelola Pesantren Al-Hidayat Lasem. Model Miles & Huberman digunakan untuk menganalisis data, yaitu reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian ini menunjukkan bahwa Pesantren Al-Hidayat telah menerapkan pelaporan keuangan, evaluasi kinerja, partisipasi, dan audit sosial.

Kata kunci: Akuntabilitas sosial; Pesantren; Studi Kasus; Indonesia

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INTRODUCTION

Islamic boarding schools (hereinafter referred to as Pesantren) are one of the community-based non-profit entities that instill faith and piety in Allah SWT. While at the same time sowing noble morals through education and exemplary behavior. One of the objectives of organizing Islamic boarding schools as stated in Law Number 18 of 2019 is to improve the quality of life of the community that is empowered in meeting the educational and social welfare needs of the community. Islamic boarding schools are expected to produce people who have piety and noble morals so as to form a good and strong national character. Of course, the apparatus in Islamic boarding schools must be able to provide an example to the students (pupils) on how to become people with good morals. One form of good morals is accountability. If Islamic boarding schools do not have good accountability, then the community will not trust them and the goals of the Islamic boarding school cannot be achieved.

The case of the Al-Zaytun Islamic Boarding School Indramayu in 2023 is proof that Islamic boarding schools must be able to be socially responsible for all their activities. The Islamic boarding school received public attention due to the case of blasphemy taught to its students (Rahmanda et al., 2024). The leadership of the Islamic boarding school was considered to have deviated from Islamic law in its religious practices. In addition, there were allegations of money laundering by the leadership of the Islamic boarding school. This could happen if the Islamic boarding school is not transparent and accountable in carrying out its activities. The focus of this study is related to the accountability of Islamic boarding schools. This is considered important

because the reality of Islamic boarding school accountability is reflection of the instillation of accountability characteristics in Islamic boarding schools.

Many previous studies have viewed Islamic boarding school accountability only from the financial administration side, such as research (Algazali et al., 2021; Kirowati et al., 2021; Listiyowati, 2021; Rozaidin & Adinugraha, 2020; Senjiati et al., 2020; Suherman, 2019; Sulistiani, 2020). In fact, as an independent non-profit organization, Islamic boarding schools must also demonstrate effective performance and be more accountable for the actions and commitments of Islamic boarding schools (Edwards & Hulme, 1996). Hall & O'Dwyer (2017) suggest emphasizing accountability for actions rather than just the administrative (financial) field. Accountability can be seen from a broader perspective by looking at it from a social perspective.

The novelty of this study is that it reveals broader accountability practices seen from various perspectives, not only from a financial perspective like Sulistiani (2020), although the financial perspective is still considered the most important (Buanaputra et al., 2022). Moreover, considering the very large role of Islamic boarding schools in the history of education in Indonesia and the many Islamic boarding schools that still exist today, Islamic boarding school accountability is quite worthy of being studied from a broader perspective. The results of this study are expected to provide scientific benefits in capturing accountability carried out in Islamic boarding schools.

The remainder of this paper is structured as follows. The next section reviews the literature on stakeholder theory and social accountability. Then a discussion of the methodological considerations leads to the main observation and findings of the study, showing how social accountability in an Islamic boarding school. Further discussion on our empirical and theoretical observations together with some conclusion remarks are provided in the final section.

LITERATURE REVIEW

Stakeholder Theory

Accountability is an important factor in organizations, both profit-oriented and non-profit organizations. In practice, accountability is manifested in the preparation of financial reports regulated by Financial Accounting Standards. This is considered still insufficient to show the activities and accountability of the organization's commitment to carrying out its duties, especially non-profit organizations (Hall & O'Dwyer, 2017). Accountability in the form of financial reporting tends to only benefit donors, whereas other main stakeholders are beneficiaries and the community (Dewi et al., 2021). Previous literature related to organizational behavior in discussing accountability is often associated with Stakeholder Theory. Stakeholder Theory underlies that companies cannot operate alone and for their interests but must be able to provide benefits to their stakeholders (owners, creditors, consumers, suppliers, government, community, and other parties) (Ghozali, 2020). Stakeholders are very important because they have or can control the resources needed by the company, such as capital, raw materials, labor, and the environment. Therefore, companies must satisfy the desires of their stakeholders (Ullmann, 1985), and their expectations and demands, and must manage conflicts with them (Arenas et al., 2009).

The stakeholder theory was developed in the corridor of commercial companies (profit-oriented). Companies will continue to prioritize certain stakeholders who are considered important to achieve good economic performance. As Ullman links between power stakeholders-social disclosure-social performance-economic performance (Ullmann, 1985). Social disclosure and social performance are seen as strategies for maintaining good relations with stakeholders who influence the economic resources of the company. For example, when a company discloses pollution conditions (social disclosure) and the company's pollution performance is good (social performance), then the company's stock performance (economic performance) is also good.

In the scope of social organizations (non-profit organizations), Stakeholder Theory can still be used because social organizations are also closely related to stakeholders. Stakeholders of social organizations also vary according to their categories. Social organizations are categorized according to the objectives and types of services provided (Arenas et al., 2009), in this study is a Boarding School that aims to provide religious education services. The main stakeholders of Islamic boarding schools are students, guardians of students, teachers, and donors (Buanaputra et al., 2022).

Social Accountability

Accountability is defined as the action of an individual or organization to report activities that are their responsibility (Edwards & Hulme, 1996). Derived from the word account, accountability simply means the ability to answer, namely the obligation to provide an account of the activities that have been carried out as a form of accountability (Deegan, 2020). He also stated that accountability is the responsibility of an organization to provide information about the organization's performance and compliance with public expectations. Several previous studies have also discussed accountability from an Islamic perspective or Islamic accountability. Islamic-based accountability refers to the spirit and belief that accountability is not value-free but is based on Islamic values that bring blessings to the whole world (Triyuwono, 2006). Previous studies have looked at Islamic accountability from two sides, namely accountability to Allah SWT. (*Hablunminallah*) and accountability to fellow human beings (*Hablunminannas*) (Lewis, 2001). In addition, Islamic accountability practices in previous studies were also sought from Islamic organizations, such as Islamic banks (Mukhibad, 2018), waqf and zakat managers (Ihsan et al., 2017), Islamic boarding schools (Buanaputra et al., 2022), and other non-profit organizations (Kamaruddin & Auzair, 2020).

In the context of education, accountability functions as a system to evaluate the effectiveness of institutions, namely how well institutions can achieve their goals. In addition, the parent institution is also responsible for the results and promotes educational improvement (Barber et al., 2020). This system has implications for a sense of responsibility, transparency, and public trust in the activities carried out. Based on various studies that discuss accountability in Islamic social organizations, (Ebrahim, 2003) offers a comprehensive concept of accountability mechanisms, namely financial reporting, performance assessment and evaluation, participation, self-regulation, and social audits.

First, financial reporting. Financial reporting is an accountability tool that is widely focused on by social organizations. This is very common because it is related to the use of public funds or state funds so it requires clarity in its use. Second, performance assessment and evaluation. Other tools used for accountability are performance evaluation and impact assessment. Evaluation can be used for internal and external purposes. Internal interests are for mid-year performance evaluations. While external interests are usually requested by donors to evaluate programs when they are about to end. Evaluation is considered very important to achieve organizational goals. Organizational goals can be assessed whether they have been achieved or not by evaluating the impact or outcome of organizational performance, not just output.

Third, participation. Participation is a process-based accountability mechanism, not a tool like financial reporting. Participation is divided into four levels, namely consultative, community involvement in projects being run, granting community authority to negotiate organizational decision-making, and granting initiative or independence rights to sponsor projects on behalf of the organization.

Fourth, self-regulation. Self-regulation refers specifically to efforts by not-profit organization to develop standards or codes of behavior and performance. These standards have emerged partly as an effort to redeem the image of organization. Finally, social audit. Social audit is more about the process of accountability. Social audit is a complex type of evaluation because it is related to public assessment of the organization from various perspectives.

In our study, these Ebrahim’s concept of accountability mechanisms are equally relevant in analyzing and delivering insightful observations of the ways of social accountability is implemented in Islamic boarding school (See Figure 1).



Source: the authors developed from Ebrahim (2003)

Figure 1. Ebrahim’s (2003) concept to framing the study

METHOD

This study uses a qualitative method with an interpretive approach. The type of research is a case study. The research setting was conducted at Pesantren Al-Hidayat Lasem, Rembang Regency. The data is in the form of primary data obtained through in-depth interviews with informants and based on direct observation results from documents and social media. The participants of this study were Sholihuddin, as the Chief, and Fajrin, as administrators of Islamic boarding schools. The interviews opened with a brief guideline on the research. It included explanations about the purpose of the research, data confidentiality, and expected output of the research. The participants have understood that the interviews are recorded and noted, and they were willing to be recorded. In conducting the analysis, we transcribed the interviews. The data analysis technique used the Model (Miles et al., 2014), namely data reduction, data presentation, and concluding. Data validity testing was carried out by triangulating sources, namely financial reporting and social media documentation.

The data for this study is the implementation of accountability according to Ebrahim (2003) which consists of financial reporting, performance evaluation, participation, and social audit. Self-regulation is not included because it is considered irrelevant to the type of Islamic boarding school organization.

RESULTS AND DISCUSSION

Profile of Pesantren Al-Hidayat

Pesantren Al-Hidayat was founded by KH. Maksoem bin Ahmad in 1916 in Soditan Village, Lasem District, Rembang Regency. Initially, KH. Maksoem founded Pesantren Al-Hidayat intending to increase preaching activities, teaching and learning, worship, and gathering the masses to fight against colonialism together. Initially, there were only four students, and then in the following periods, many students came (Thomafi, 2012). Al-Hidayat Lasem Islamic Boarding School has produced many figures, including KH. Bisri Samsuri (Founder of Denanyar Islamic Boarding School, Jombang), KH. Ali Maksum (Chief of Al Munawwir Islamic Boarding School, Krapyak, Yogyakarta), and KH. Idham Cholid (Former Chairman of the MPR).

Financial Reporting

Pesantren Al-Hidayat is an old Islamic boarding school that only carries out classic books reading activities, including Quran and Hadits, without having a formal school. The students who live there certainly only aim to study classic literatures and seek the blessings of the kyai. As for formal schools, currently, students will go to schools around the Islamic boarding school, such as MAN Lasem (equivalent to senior high school). Consequently, there are not many activities that have an impact on finances.

At Pesantren Al-Hidayat, financial reporting is very simple, primarily presented income and expenses. They do not prepare financial statement which contain assets, liabilities, and net assets. By employing cash basis accounting method, they recognized income when tuition fees are collected from students, and expenses when payments are made for operational costs such as electricity and maintenance. The

Chief as teachers certainly do not receive salaries from these activities. Therefore, in this stage, the Islamic boarding school does not manage large amounts of money.

"It just so happens that the Islamic Boarding School is not managing large amounts of money so it does not require special accountability. The report is very simple. The point is that it is only for daily (needs)." (Sholihuddin, personal communication, July 12, 2023)

Meanwhile, if the Islamic boarding school is getting a project, then the accountability refers to the donor's request. The Chief also does not officially collect development money from the guardians of the students. However, if the guardians of the students donate voluntarily, then the Chief will still accept it happily.

"Like yesterday there was assistance (construction) of MCK (toilets), assistance that coincidentally recently was disbursed by the Ministry of Religion which was received by Islamic boarding schools. Usually, we follow (the accountability report) based on the project. So, what is the accountability for this project, we follow." (Sholihuddin, personal communication, July 12, 2023)

Despite the very simple financial management and reporting, Pesantren Al-Hidayat has adopted modern accounting principles, namely separating the finances of the boarding school and the personal finances of the Chief. The Chief limits which assets are the territory of the boarding school and which are personal areas. Although all assets are still in the name of the family, the Chief has consciously separated the assets of the boarding school and personal assets, including cash. The Chief has separated personal money and boarding school money even though the Chief often must spend cash personally to pay for the daily needs of the boarding school. This can happen because at the same time, there are unexpected expenses that must be carried out.

"Do not think that Kyai seems to accept money carelessly. In fact, he differentiates this for this, for this and others. The princess here used to have various cans, this can is for personal use, this can is for fines, this can is the proceeds from selling crackers, this can is for Islamic boarding school tuition fees." (Sholihuddin, personal communication, July 12, 2023)

Performance Evaluation

Pesantren Al-Hidayat has a target of preparing future community leaders. Students should not only be smart but also be able to lead in society. Senior students will be an example for new students. The custom in Islamic boarding schools is that old students will be appointed by the Chief to become boarding school administrators. At Pesantren Al-Hidayat, old students are appointed by the Chief to become boarding school administrators. Then the boarding school management structure is formed at the student level. At Pesantren Al-Hidayat, old students will eventually be able to take turns to become boarding school chairman. This is done to provide leadership experience. The Chief will give authority to the chairman to lead students and give tasks to oversee boarding school activities and accompany new students.

"For me, I always emphasize to the students that when they go home they must be able to lead because there are many smart people who cannot lead. That means they cannot influence (the community). That is why my efforts are regardless of the level of success, yes, God knows best, but the main thing is that I always say when studying classic literatures that you must be able to lead. The matter of studying

classic literatures can be done anytime, especially now that there is Google, but the instinct to lead is obtained from interaction. Then how do I do it all, certain students or seniors I usually often invite to join my activities, in Nahdlatul Ulama (NU), in the Interfaith Harmony Forum, and church, but I deliberately invite these students, the emphasis is on their leadership skills that I want to be absorbed by the students. Why is it like that, yes because if someone can lead, they can influence, but if that person cannot lead even though they are smart, it is not really needed. But if they can lead even though they are not that smart, later they can learn. There is another question, what if they are not smart but lead, they will be misguided instead. In my opinion, these children are basically from Islamic boarding schools, so I am sure they have ethics, it is impossible that these children will lead in a misleading way, it is different if their basic background is not from Islamic boarding schools." (Sholihuddin, personal communication, July 12, 2023)

The Chief of Pesantren Al-Hidayat does not have rigid and written performance targets. The principle is that students are directed to live a life based on Islamic teachings. To evaluate the development of students, the Chief usually hold meetings with the administrators every three months, especially if there are problems.

"We always call the senior students, at certain times we call them how to do this, how to recite the Quran, how to do this child, and so on. While the time is according to needs, the longest is 3 months, but it doesn't have to be three months. As far as I can remember, if I do that, the longest is three months, I will definitely greet and gather the senior students. Usually, because there is a case, but with the case, it then spreads to other discussions." (Sholihuddin, personal communication, July 12, 2023)

Participation

With the target of preparing community leaders, the management of Pesantren Al-Hidayat will certainly always involve its students in every activity of the Islamic boarding school, whether it is an activity in the boarding school, social activities, or business activities. In routine boarding school activities, senior students are given the authority to manage the boarding school. The management will be a bridge between the Chief and the students so that senior students will get direct experience from the Chief. In social activities, senior students are often invited by the Chief directly to participate in various activities in the general public, both in Muslim and non-Muslim environments. This will provide direct learning on how to behave towards non-Muslims.

"I usually invite certain students or seniors to join my activities. Observing me are usually those who are involved in NU activities, FKUB activities, and activities in the church. These students are deliberately invited to see me. The emphasis is on their leadership skills that I want to be absorbed by the students." (Sholihuddin, personal communication, July 12, 2023)

In business activities, students are given cooperatives to be managed by students. Students are taught to be entrepreneurs independently and the results obtained will be used for the welfare of the boarding school. In addition to

cooperatives, if there is a development project, students will be involved in holding the project. They will be given responsibility for certain parts of learning.

"...a cooperative was created, then the model is that the Chief does not have total control but I give you cooperative capital. You buy at this price, then sell at this price. So he was immediately told to practice to make a profit... In a cooperative, even if it is not a big activity, it is according to the child's capacity, so the children have really been trained to think about buying and selling and then can calculate whether or not they will make a profit. I sell what is likely to sell and what is not. They have been given the freedom to make decisions... Usually, senior students are involved in development. So senior students are involved in becoming the development committee and are controlled by the Chief. It is about (management of) the development funds carried out in this Islamic boarding school as one, for example, there is development. Yes, who are the students who are appointed to take care of it and then under the supervision of the Chief. " (Sholihuddin, personal communication, July 12, 2023)

Social Audit

Pesantren Al-Hidayat is an old Islamic boarding school with an open education model, meaning that anyone can join in studying at the boarding school. Regularly scheduled study sessions by kyai who are still family. Study sessions are centered in the *Musholla* of the boarding school which opened for everyone. Thus, every member of the public who passes by can find out about study activities and can join if they want. This open model is a legacy of KH. Maksoem so that his descendants continue to continue it until now.

In addition, Pesantren Al-Hidayat is also very open regarding economic issues. The boarding school does not monopolize all activities that can generate economic benefits, such as providing food and laundry. Students can freely choose food stalls and laundry according to their wishes.

"The activities of the Islamic boarding school are also known by the community, if it's like that here, the first one. Then the second one, the interaction is not only built from social interaction, but at certain points, the students are involved in economic activities with the community, for example, laundry. We never provide it inside (the boarding school), let (the students) go to the community, when usually the Islamic boarding schools manage (food and laundry) themselves. Why does that happen, yes because there is such an interaction that it doesn't just stop at social interaction but also economic interaction." (Sholihuddin, personal communication, July 12, 2023)

A proud achievement of the Pesantren Al-Hidayat is being used as a reference by the government as a role model for religious moderation in Islamic boarding schools. Pesantren Al-Hidayat as an old Islamic boarding school exists side by side with non-Muslim communities, such as Christians and Confucians. The Chief of the Islamic boarding school with Church and Temple figures visit each other to strengthen relations between fellow citizens.

"Sometimes our Islamic boarding school is used as a reference by the police, by the MUI, by the FKUB in the context of building social harmony with the community. It is used as a reference.... One time the church held a soap-making training, and

then I was informed. I asked for a quota, okay, how many students will go, finally, the students went to the church." (Sholihuddin, personal communication, July 12, 2023)

Discussion

The establishment of Islamic boarding schools usually begins in a simple way, namely the *Kyai* (founder and leader of the Islamic boarding school), who is also an expert and a highly respected Islamic figure, uses the mosque or his own house as a place to teach. Then the students of the Islamic boarding school go to the mosque or the *Kyai's* house to study. However, as the number of students of Islamic boarding schools increases, which now come from various regions, a place to live such as a dormitory is needed, so that Islamic boarding schools also provide residences for their students. Thus, the *Kyai* is the leader of the Islamic boarding school and provides strong legitimacy to the Islamic boarding school, as is commonly found in religious organizations (Malmelin & Malmelin, 2015).

The sources of income of Islamic boarding schools vary. The main source comes from the *Kyai's* own money, business lines, monthly student contributions, and can be financial assistance from the community in the form of zakat, shodaqoh, and waqf. However, the Indonesian Government has paid more attention to the role of Islamic boarding schools in improving the country's education system by allowing them to receive state funding through the enactment of Law Number 18 of 2019 concerning Islamic Boarding Schools. The law also requires every Islamic boarding school to provide good Islamic education and accountability practices. Therefore, as the oldest Islamic education provider, the existence of Islamic boarding schools is inevitable and can be voluntarily accepted by the community. In relation to its accountability practices, Islamic boarding schools are characterized by trust-based and informal accountability between members of the organization, because they believe that every activity is directly monitored by God or *hablunminallah* (Lewis, 2001). Financial reporting in Islamic boarding schools is mostly left to administrators who are authorized by the *Kyai* (Chief). In addition, there is no formal financial reporting mechanism such as financial reports in business organizations. However, this practice has been shown to cause financial scandals and lack of transparency in religious institutions, which in turn reduces public trust and threatens the legitimacy of the organization. They are now changing their accountability practices that emphasize accountability to others (*hablunminannas*) by using formal accounting practices (Buanaputra et al., 2022).

At the Pesantren Al-Hidayat, there has never been a financial scandal at the Islamic boarding school. Financial management is carried out very simply. This is also influenced by the fact that the money managed is also not much, even very little. The finances of the Islamic boarding school are mostly supported by student contributions and the personal money of the *Kyai* and are only used to pay for electricity and maintain the infrastructure of the Islamic boarding school. Meanwhile, the *Kyai* who teaches does not receive *bisyaroh* (honorarium) from teaching activities at the Islamic boarding school. In addition, food and laundry are also not provided by the Islamic boarding school. This is not the same as the modern Islamic boarding school model that provides all the needs of students. The existing cooperative is also very small and

does not manage significant amounts of finances. The cooperative is only used to train students' entrepreneurship.

Accountability is not only focused on financial reporting, although financial reporting is still considered the most important accountability. In general, key actors at the Pesantren Al-Hidayat believe in two main dimensions of accountability, namely accountability to God (*hablunminallah*) and accountability to society (*hablunminannas*). *Hablunminallah* is difficult to measure because it is related to the relationship between humans and their God. Meanwhile, *hablunminannas* is manifested through the characteristics of *amanah* and *shiddiq* (Triyuwono, 2001). *Amanah* can be seen as integrity, which encourages someone to be accountable for what they have done. Someone who adheres to the values of *amanah* and *shiddiq* is expected to uphold honesty, trustworthiness, and consistency so that they encourage themselves to be responsible not only to their God, but also to others (Wahyudin & Maryanti, 2021). *Amanah* and *shiddiq* are imposed on all members of the Islamic boarding school including students so that the management process of the Islamic boarding school is expected to be carried out with honesty and integrity. This makes the operation of most Islamic boarding schools based on trust and informal relationships between management members and other stakeholders, such as the community.

CONCLUSION

Based on the results of the research and discussion, it can be summarized that the form of social accountability mechanisms practiced at the Al-Hidayat Lasem Islamic Boarding School is as follows: first, the Islamic Boarding School still carries out financial reporting as one form of its accountability. The things that are done are that the Islamic Boarding School never manages large amounts of money so that financial reporting is also done very simply; financial reporting to donors as requested (if there is a program); separating the personal finances of the Chief and the Islamic boarding school; guardians are never asked for large amounts of financial assistance.

Second, internally, the Chief monitors the performance of the Islamic boarding school by involving the administrators to conduct evaluations. Evaluation meetings between the Chief and the administrators are held routinely for a maximum of 3 months. Third, the Chief opens himself up to the operational activities of the Islamic boarding school, such as educational and economic activities. Students are involved in the management of the Islamic boarding school, in educational activities senior students are appointed to become active administrators, while in economic activities, students are given the right to manage cooperatives. On the other hand, in terms of the physical development of the Islamic boarding school, alumni are also involved in carrying out these activities, including funding.

Finally, the Islamic boarding school has been indirectly tested socially (social audit), namely the activities of the Islamic boarding school are open to the public, there is no exclusivity, even the Islamic boarding school building is in the middle of the village where all its activities can be seen by the community; the Islamic boarding school does not monopolize economic activities, so that the community gets the economic impact of its existence; and the Pesantren Al-Hidayat is a role model for religious moderation, where the Islamic boarding school can build harmony with Christians and Confucians around Lasem.

The results of this study have theoretical implications that financial reporting is not the only form of accountability. This means that accountability is not only seen from a financial perspective, but can be seen from a broader perspective, such as social accountability. In addition, accountability is not only used for profit-based companies or organizations but also for non-profit organizations. This aims to increase public trust in the achievement of the organization's goals. For example, Islamic boarding schools will be able to exist (sustainable) if the public still believes in the educational achievements of the Islamic boarding school itself, namely making students 'alim (smart) and civilized.

This study has limitations in the accountability dimension that refers to the concept Ebrahim (2003). Ebrahim emphasized that the accountability mechanism is limited to aspects of the core elements of the organization such as vision, mission, and programs. While related to other organizational elements and accountability to target stakeholders are not included in this mechanism. This is still in line with the accountability of Islamic boarding schools that do not emphasize accountability to target stakeholders, such as students and guardians of students. Further researchers can develop their research using accountability dimensions that can include target stakeholders.

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