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INTERNALIZATION OF MORAL FEELINGS AS THE BASIS FOR CHARACTER BUILDING AND ACCOUNTABILITY OF ISLAMIC BOARDING SCHOOL STUDENTS

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Abstract

This study explores the internalization of moral feeling as the basis for shaping the accountability character of students at Pesantren Darur Ridwan Al-Fadholi, Pati. Using a qualitative descriptive approach, data were collected through interviews, observations, and documentation with the pesantren leaders, teachers, and students. The findings reveal four interrelated dimensions of accountability: institutional, individual, spiritual, and social. Institutional accountability is reflected in financial transparency and reporting practices, while individual accountability is fostered through students' direct involvement in managing pesantren business units that require honesty and responsibility. Spiritual accountability is manifested in the habituation of religious practices, such as congregational prayers, Qur'an recitation, and tahfidz programs, which cultivate the awareness of accountability before Allah. Social accountability emerges through students' participation in community activities, shaping their sense of responsibility beyond the pesantren

environment. The study concludes that accountability in pesantren cannot be built solely on formal systems, but must be reinforced through the deep internalization of moral feelings. This research contributes theoretically by integrating moral psychology and Islamic accountability, and practically by offering insights for pesantren to strengthen both affective character formation and institutional systems of transparency.

Keywords: *Moral Feeling; Character Building Accountability.*

Abstrak

Penelitian ini mengkaji internalisasi perasaan moral sebagai dasar pembentukan karakter akuntabilitas siswa di Pesantren Darur Ridwan Al-Fadholi, Pati. Dengan menggunakan pendekatan deskriptif kualitatif, data dikumpulkan melalui wawancara, observasi, dan dokumentasi bersama para pemimpin pesantren, guru, dan siswa. Temuan menunjukkan empat dimensi akuntabilitas yang saling terkait: institusional, individu, spiritual, dan sosial. Akuntabilitas institusional tercermin dalam transparansi keuangan dan praktik pelaporan, sementara akuntabilitas individu ditumbuhkan melalui keterlibatan langsung siswa dalam mengelola unit bisnis pesantren yang memerlukan kejujuran dan tanggung jawab. Akuntabilitas spiritual tercermin dalam pembiasaan praktik keagamaan, seperti shalat berjamaah, pembacaan Al-Qur'an, dan program hafalan Al-Qur'an, yang menumbuhkan kesadaran akuntabilitas di hadapan Allah. Akuntabilitas sosial muncul melalui partisipasi siswa dalam kegiatan komunitas, membentuk rasa tanggung jawab mereka di luar lingkungan pesantren. Studi ini menyimpulkan bahwa akuntabilitas di pesantren tidak dapat dibangun hanya berdasarkan sistem formal, tetapi harus diperkuat melalui internalisasi mendalam perasaan moral. Penelitian ini berkontribusi secara teoritis dengan mengintegrasikan psikologi moral dan akuntabilitas Islam, serta secara praktis dengan memberikan wawasan bagi pesantren untuk memperkuat pembentukan karakter afektif dan sistem transparansi institusional.

Kata kunci: Perasaan Moral; Pembentukan Karakter Akuntabilitas

A. Introduction

Character education in Islamic boarding schools is not merely the teaching of rituals and religious knowledge, but also the formation of a personality rooted in moral feelings. Moral feeling encompasses affective elements in morality such as inner awareness, empathy, shame, sensitivity to justice, and motivation to do good, which according to many moral theories and moral psychology are the main drivers for a person to not only “know” what is right but also “feel” that an action is right or wrong, thereby triggering moral action. Works on moral sentimentalism emphasize that moral emotions or feelings are not merely passive reactions to situations, but part of ethical judgments that help individuals understand moral demands and engage ethically with other people and communities.¹

Meanwhile, accountability is also very important today, given the numerous cases of corruption and abuse of authority for personal gain. Accountability in education is an important concept that encompasses the obligation to be accountable for one's actions, decisions, and roles. In the context of Islamic boarding schools, accountability is not only viewed from an administrative, managerial, or financial perspective, but also from a moral and character perspective: the honesty of students in carrying out their duties, responsibility for their mandate, transparency in behavior, and willingness to accept the consequences of their own actions. International literature emphasizes that effective accountability in education requires strong moral disposition and personal attitude, not just external control or formal supervision alone.²

¹ C. Allen, U. Nodelman, and E. N. Zalta, “The Stanford Encyclopedia of PhilosophyNANo Ranking Found for ‘2003 Joint Conference on Digital Libraries, 2003. Proceedings.,” *Proceedings of the ACM/IEEE Joint Conference on Digital Libraries* 2003-January (2019): 383, <https://doi.org/10.1109/JCDL.2003.1204899>.

² K Leithwood, L Earl - Peabody Journal of Education, and undefined 2000, “Educational Accountability Effects: An International PerspectiveQ2Peabody Journal of Education; H-Index: 44: Q2 CORE: NA ABDC: NA FT50: NA 1Peabody Journal of Education; H-Index: 44: NA FNEGE: NA CoNRS:

This study was conducted at Al-Fadhli Islamic Boarding School, Pati, because the boarding school has intensive parenting characteristics and daily traditions that enable the internalization of moral feelings: students live in dormitories, worship together, carry out routine tasks (daily responsibilities), and interact directly with clerics and teachers who serve as moral role models. Such an environment is believed to be representative for studying how moral feelings are internalized and how they contribute to the formation of students' accountability, which is not always apparent in other educational institutions.

Several previous studies are closely relevant to this theme. At the national level, the study “Moral values in the habituation of students at the Baitul Abidin Darussalam Islamic Boarding School, Wonosobo, Central Java” shows that daily routines at the boarding school, such as communal worship schedules, daily tasks, and moral reinforcement, are effective in instilling values of honesty, responsibility, discipline, and social awareness in students.³ Other studies, such as “Financial Accountability at Attanwir Putri Islamic Boarding School,” discuss the meaning of accountability in the context of Islamic boarding school finances, highlighting that accountability for honesty and morality is part of trust and represents Islamic values such as *hablumminallah* and *hablumminannas*.⁴ However, research on the internalization of moral feelings, particularly as a basis for character building in the context of Islamic boarding schools, is still very limited. There are

NA HCERE: NA CCF: NA BFI: 1 AJG: NA +,” *Taylor & Francis* 75, no. 4 (2000): 1–18, https://doi.org/10.1207/S15327930PJE7504_1.

³ Dewi Asmia Nur et al., “Realizing the Purpose of Islamic Education through Boarding School ManagementNANo Ranking Found for JISAE: Journal of Indonesian Student Assessment and Evaluation,” *Journal.Unj.Ac.Id* 7, no. 1 (February 28, 2021): 30–37, <https://doi.org/10.21009/JISAE.071.04>.

⁴ A Wahyudin, E Maryanti - EKOSIANA, and undefined 2021, “Prinsip Hablumminallah Dan Hablumminannas Akuntabilitas Keuangan Di Pesantren Attanwir Putri Dusun Kajuk Keluarahan Rongtengah Kecamatan NANo Ranking Found for Jambura Accounting Review,” *Download.Garuda.Kemdikbud.Go.Id* 2, no. 1 (February 23, 2021): 66–75, <https://doi.org/10.37905/JAR.V2I1.28>.

studies on values education in general, morals, and value habituation, but not many specifically construct and measure moral feelings as a mediator or basis of accountability among students.

Considering moral feeling theory and accountability theory, as well as evidence from previous studies, this research is original in several aspects. First, this study focuses specifically on the internalization of moral feeling as a psychological variable that underlies accountability character, not just on moral values in general or ritual morals. Second, this study uses field research at the Al-Fadhli Islamic Boarding School in Pati as an empirical location, which has strong potential for observing the process of moral value internalization in a real everyday context. Third, the outcome examined is character accountability, which includes personal responsibility, honesty, and willingness to take responsibility for actions, not just administrative or financial results. Thus, this study is expected to provide theoretical and practical contributions: the theory of moral feeling and accountability in Islamic boarding school education is strengthened and expanded; practically, the results of the study can form the basis for recommendations for character building in accountability in the curriculum and practices of Islamic boarding schools.

B. Method

This study uses a qualitative approach with a case study design. This approach was chosen because it is able to explore the phenomenon of santri accountability in depth in a specific context, namely the Al-Fadhli Islamic Boarding School. In a qualitative approach, researchers can understand the social and cultural reality of santri as a whole, not just measure quantitative variables.

The location of the research was the Darur Ridwan Al-Fadhli Islamic Boarding School in Pati Regency, Central Java. This location was chosen because the pesantren has an education and care system that combines classical traditions with modern management, and has developed business units such as Alfadhli Mart, which is managed by santri. The researcher directly observed

how santri are trained to be accountable in spiritual, social, and economic matters.

The research population and sample included various parties directly related to the boarding school, namely caregivers, administrators, students, student guardians, alumni, and the surrounding community. The sampling technique was purposive, considering the informants' direct involvement in the boarding school's accountability mechanism.

The research instrument was the researcher himself, with the help of semi-structured interview guidelines, observation sheets, and documentation studies⁵. Data validity is tested through source triangulation, which involves comparing interview results with observations and documents. In addition, theory triangulation is carried out by linking field data to SET theory, stakeholders, and character education. Research reliability is maintained through dependability via peer debriefing and audit trails.

Data analysis uses the Miles and Huberman model, which includes three stages: (1) data reduction to filter relevant information, (2) data display in the form of matrices or narratives, and (3) drawing conclusions and verification. With this analysis, the data obtained from the field is not only described but also interpreted within a theoretical framework.⁶

C. Discussion

This study reveals that the internalization of moral feelings at the Darur Ridwan Al-Fadhli Islamic boarding school shapes the accountability of students in four main dimensions: institutional,

⁵ Prof.DR. Sugiyono, *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif Dan R&D* (Alfabeta, 2013).

⁶ Matthew B. Miles and A. Michael Huberman, *Qualitative Data Analysis: An Expanded Sourcebook*, vol. 2nd (California: Sage Publication, Inc, 1994), [https://books.google.co.id/books?hl=id&lr=&id=U4IU-wJ5QEC&oi=fnd&pg=PA10&dq=Miles+and+Huberman+\(1994\)&ots=kGXC4KS0S&sig=vtNecEI9_PePGqVas-QgXSR7GL4&redir_esc=y#v=onepage&q=Miles+and+Huberman+\(1994\)&f=false](https://books.google.co.id/books?hl=id&lr=&id=U4IU-wJ5QEC&oi=fnd&pg=PA10&dq=Miles+and+Huberman+(1994)&ots=kGXC4KS0S&sig=vtNecEI9_PePGqVas-QgXSR7GL4&redir_esc=y#v=onepage&q=Miles+and+Huberman+(1994)&f=false).

individual, spiritual, and social. These four dimensions do not stand alone but are interrelated and form a unique accountability system within the Islamic boarding school environment.

1. Institutional Accountability at Islamic Boarding Schools

The study found that institutional accountability at Al-Fadhli Islamic Boarding School is manifested through simple but consistent reporting and monitoring mechanisms. Financial reports, although not yet in accordance with modern accounting standards, are compiled in the form of daily cash records, profit and loss reports for the boarding school's business units, and budget realization reports. Every year, these reports are presented at a meeting of student guardians and alumni.

A pesantren treasurer said:

“We try to be as honest as possible. Although our reports are simple, we read them directly in front of the students' guardians so that they know where the money is being used.”⁷

This demonstrates horizontal accountability as emphasized by Bovens, whereby institutions are obliged to answer to stakeholders.⁸ This practice is also in line with stakeholder theory, which emphasizes the importance of being accountable to all parties involved.

However, the study also found that this accountability system is still vulnerable because it does not yet have systematic formal documentation. This contrasts with the findings of Baehaqi et al. who found that several large Islamic boarding schools already use computer-based accounting systems to support transparency.

2. Individual Accountability of Santri through Moral Feeling

Santri are trained to be accountable through direct involvement in pesantren activities. For example, santri who work at

⁷ Husni Mubarak & Jadzil Baihaqi, “Interview,” 2024.

⁸ M Bovens - European law journal and undefined 2007, “Analysing and Assessing Accountability: A Conceptual Framework,” *Wiley Online Library* 13, no. 4 (2007): 447–68, <https://doi.org/10.1111/J.1468-0386.2007.00378.X>.

Alfadholi Mart must manually record income and expenses, maintain honesty, and take responsibility if mistakes occur.

An administrator said:

“If there is a discrepancy in the cash register, the student on duty must explain it. They are taught to be brave enough to take responsibility, not to hide it.”⁹

This is in line with Lickona's concept of moral feeling, which states that shame, responsibility, and empathy encourage individuals to behave in accordance with moral values.¹⁰ This internalization is evident in the statement of a student:

“If I make a mistake in recording, I am afraid. Not afraid of being scolded, but afraid of being untrustworthy. Because this money is entrusted to us.”¹¹

This quote shows how conscience is the main driver of accountability.

3. Spiritual Accountability

Accountability in Islamic boarding schools does not stop at administrative matters, but also includes spiritual dimensions. Praying five times a day in congregation, studying religious texts, and memorizing the Quran are ways of instilling awareness that students must be accountable not only to other people, but also to Allah SWT.

A teacher said:

“If students are late for congregational prayers, they feel ashamed not because they are being monitored, but because they feel they have violated Allah's command. That is the highest form of accountability.”¹²

⁹ Baihaqi, “Interview.”

¹⁰ Thomas. Lickona, *Mendidik Untuk Membentuk Karakter*, n.d.

¹¹ Baihaqi, “Interview.”

¹² Baihaqi.

This is in line with the concept of Sharia Enterprise Theory, which emphasizes that accountability includes vertical responsibility to Allah and horizontal responsibility to humans.¹³

4. Social Accountability

Pesantren also shape social accountability through the involvement of santri in community activities. Santri are involved in community service, village recitation, and religious social activities. Thus, santri learn that accountability applies not only within pesantren, but also in the community.

This expands on the findings of Sulistiani, which emphasized the financial accountability of Islamic boarding schools. This study shows that the social dimension is an integral part of the formation of accountability based on moral feelings.

These findings are in line with Lickona's character education theory, which emphasizes that character building must involve the social dimension so that individuals become accustomed to being responsible in their interactions with society.¹⁴ Snyder also emphasizes that social-emotional learning plays an important role in shaping accountable behavior because it teaches students to care, cooperate, and be responsible for their social environment.

With this social dimension, the accountability of students at Al-Fadhli becomes more comprehensive. They are not only responsible to the pesantren and Allah SWT but also to the wider community. This strengthens the social legitimacy of Islamic boarding schools and proves that the internalization of moral feelings has a real impact on the social behavior of students.

The four dimensions of accountability—institutional, individual, spiritual, and social—actually form a unified system that

¹³ UDP Handoyo, ... I Triyuwono - Wacana Journal of, and undefined 2019, "Building the Concept of Corporate Social Responsibility Concept Based on Shari'ate Enterprise TheoryNANO Ranking Found for 'WACANA, Jurnal Ilmiah Ilmu Komunikasi,'" *Wacana.Ub.Ac.Id* 16, no. 2 (December 24, 2017): 264, <https://doi.org/10.32509/WACANA.V16I2.35>.

¹⁴ Lickona, *Mendidik Untuk Membentuk Karakter*.

supports each other. Institutional accountability provides a structural framework that ensures formal mechanisms such as reporting, evaluation, and transparency. However, this framework will only thrive if it is supported by individual accountability, namely the responsibility of students as direct participants in pesantren activities.

Both will be fragile if they do not have a spiritual foundation. This is where spiritual accountability plays a key role, as it becomes an inner driving force that fosters intrinsic awareness. Shame before Allah, a conscience that is sensitive to goodness, and love for the value of trust make accountability not just an administrative routine, but part of the moral identity of santri. With this spiritual foundation, institutional and individual accountability do not stop at formal compliance, but are internalized as a moral commitment.

Meanwhile, social accountability expands the scope of santri responsibility to the community. Santri not only learn to be responsible within the pesantren, but also understand the social consequences of their actions. This is important because pesantren are essentially part of the community. The success of pesantren in nurturing santri will be tested when santri are able to demonstrate accountable behavior in a wider social environment.

Conceptually, these results show an integrative path: the spiritual dimension forms the foundation of moral feeling, the individual dimension becomes the arena for practical internalization, the institutional dimension provides a structural framework, and the social dimension becomes the space for external testing. These four dimensions reinforce each other, forming a complete and sustainable accountability.

This analysis is in line with Lickona's framework of moral knowing–feeling–action.¹⁵ Students learn moral values through the teachings of the scriptures (knowing), feel them through spiritual internalization (feeling), and practice them in individual and social responsibility (action). At the same time, this framework is also consistent with Sharia Enterprise Theory, which emphasizes the

¹⁵ Lickona.

importance of vertical accountability (to Allah) and horizontal accountability (to humans).¹⁶

Thus, the integration of these four dimensions shows that the accountability of students at Al-Fadhli Islamic Boarding School is not merely the result of a formal system or separate moral customs, but rather the result of a comprehensive educational process that instills moral feelings as the core driver of accountable behavior.

D. Conclusion

This study concludes that the internalization of moral feelings is the main basis for the formation of accountability character among students at the Darur Ridwan Al-Fadhli Islamic Boarding School in Pati. This internalization is manifested through four main dimensions, namely: institutional accountability, individual accountability, spiritual accountability, and social accountability.

First, institutional accountability is reflected in the practice of financial transparency and reporting to the students' guardians and alumni. Although simple, this practice demonstrates the institution's awareness of its responsibility to be open and accountable. Second, the students' individual accountability is built through direct experience in managing the pesantren's business units, which requires honesty, responsibility, and the courage to face consequences. Third, spiritual accountability is formed through the habit of worship, book studies, and tahfidz programs that instill the awareness that every action of the santri is accountable not only to humans but also to Allah SWT. Fourth, social accountability is realized through the involvement of santri in community activities, so that they are accustomed to bearing responsibility in social life.

These four dimensions form a mutually supportive system. The spiritual foundation gives rise to moral feeling as an inner motivator, individual accountability provides space for direct practice,

¹⁶ Handoyo, ..., and 2019, "Building the Concept of Corporate Social Responsibility Concept Based on Shari'ate Enterprise TheoryNANo Ranking Found for 'WACANA, Jurnal Ilmiah Ilmu Komunikasi.'"

institutional accountability becomes the structural framework, and social accountability extends responsibility to the external realm. This integration shows that santri accountability at Al-Fadhli is not merely administrative compliance, but part of an internalized moral identity.

Thus, this study confirms that the formation of santri accountability cannot be achieved through formal systems alone, but must be supported by the internalization of deep moral feelings. These results imply the importance of strengthening moral culture, role models, habitual worship, and better institutional documentation to support the sustainability of accountability in Islamic boarding schools.

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