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The meaning of financial accountability in Islamic boarding schools: The case of Indonesia

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3 ABSTRACT

Objective: This study aims to understand the concept of financial accountability in Islamic boarding schools (pesantren). The research is conducted at a pesantren in South Sumatra, which functions as a centre for Islamic education, social and business activities. 19

Research Design & Methods: The research data were obtained through in-depth interviews with pesantren administrators. This study uses transcendental phenomenology to analyze qualitative data.

Findings: This study found three themes that were sourced from the noematic experiences of research informants, namely amanah, trust, and transparency. This study reveals three essential things: first, accountability in the perspective of the pesantren's manager consists of accountability to God, the owner of the pesantren, students, and donors. Second, the manifestation of the implementation of financial accountability is financial recording and reporting. Third, transparency in understanding pesantren's manager is an openness among pesantren's administrators.

Implications & Recommendations: When accountability based on their experience is understood as accountability to the pesantren owner, the preparation of financial reports is also understood to be only important for the pesantren owner. Therefore, financial reports as a form of accountability to parties outside the pesantren are considered not so important, including donors.

Contribution & Value Added: This study reveals the meaning of accountability in the pesantren perspective and provides empirical evidence on sharia enterprise theory.

Article type: research article

Keywords: accountability; financial accountability; Islamic accountability; Islamic boarding school; pesantren; phenomenology;

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12 INTRODUCTION

This study aims to understand the concept of accountability in financial reporting, the phenomenon of accountability at Daarul Hikmah Islamic Boarding School as one of the non-government public organizations in the field of religious education. The growing issue of implementing accountability by implementing good governance principles is a phenomenon that needs every organization's attention to be trusted by stakeholders. Pesantren also did not escape this criticism. So far, Islamic boarding schools are considered exclusive and closed to modern management practices.

Pesantren in Indonesia has played an essential role in its history for more than a century. In the colonial era from 1600 to 1945, Islamic boarding schools played a role as traditional Islamic educational institutions (Zarkasyi, 2015). Since the Soeharto regime's fall in 1998, pesantren have become modern Islamic educational institutions (Syafe'i, 2017). According to Nilan (2009), Islamic boarding schools are believed to be the original heritage of Indonesia, which were involved in the process of socio-political change in the country, and played an essential role in producing ulama (Muslim

scholars) in the 19th and 20th centuries (Lukens-Bull & Dhofier, 2000). In addition, Mustari (2014) stated that pesantren play an important role in rural development.

Public entities, including pesantren, whose main source of finance is public funds, must become part of a public entity where all their activities must be accountable to the public. The practice of accounting as an instrument of transparency and accountability, especially in Islamic religious entities such as pesantren, has not received much attention in scientific studies. Therefore, this study aims to fill in the gaps in accounting studies in the context of Islamic entities, especially pesantren. Accounting and accountability research in other religious entities such as churches is more advanced than accounting research in Islamic boarding schools. Senander (2017), Laughlin (1988), Hardy & Ballis (2013) have researched accounting practices and accountability in churches.

Therefore, pesantren that receive funds in the form of donations, alms, or other forms of financial assistance from the public, must pay more attention to transparency and financial reports. Donors need to know how donated funds are used. In general, donors are more likely to hand over their funds to pesantren administrators, assuming that pesantren administrators are people who can be trusted.

The Indonesian Institute of Accountants, the authority in issuing accounting guidelines for entities in Indonesia and Bank Indonesia, has issued Islamic boarding school accounting guidelines in 2019. These guidelines are not yet mandatory, only in the form of an appeal to Islamic boarding schools to improve reporting accountability. As it is known, the history of pesantren in Indonesia is much older than the institutions that published these guidelines. History has proven that many pesantren have been able to live and grow up by applying their accountability concept so far.

Several studies examining pesantren generally emphasize the contribution of pesantren to the economy and education such as (Gamal Abdul Nasir Zakaria, 2010; Izfanna & Hisyam, 2012; Ma'arif, 2018; Nilan, 2009; Permani, 2011; Wekke & Hamid, 2013; Zuhriy, 2011). Based on the researcher's knowledge, there has not been much research that examines how pesantren understands and practices the concept of accountability.

Then this research was conducted to dig deeper into the understanding and implementation of accountability in pesantren. The main focus of this research is how pesantren managers define accountability. This study's results are expected to provide an overview of the concept of accountability in pesantren.

This research is expected to provide an understanding of the concept of accountability from the Islamic perspective. Besides, this research was conducted to realize the existence and usefulness of accountability as a form of accounting for these entities and to maximize its role as an instrument for the development of da'wah in pesantren. Therefore, this paper tries to explore the manifestation of the concept of accountability in pesantren. In particular, our first research objective was to investigate accounting and reporting practices by Daarul Hikmah Islamic Boarding School in South Sumatra. Second, based on the accountability framework developed by Stewart (1984), we seek to find the extent to which accountability is implemented in its operating, accounting and reporting practices. By using triangulation techniques, namely interviews with parties who are competent in the management of pesantren, this study can explore the understanding of accountability and its implementation in pesantren.

This study contributes to the broader accountability literature in faith-based institutions. This research also contributes to the literature and practice of pesantren by highlighting the many neglected accounting and reporting problems of pesantren. Empirical findings of the concept and understanding of pesantren managers about accountability in managing pesantren provide a basis for investigating other pesantren. This will contribute to developing an appropriate policy framework in the context of management and methods for future accounting and reporting of pesantren or Islamic boarding schools.

The next section of this paper will describe the literature review and theory, followed by the research design and discussion of the findings. The last section is a conclusion that contains findings, limitations and suggestions for future research.

LITERATURE REVIEW

The concept and form of Islamic boarding schools are not only found in Indonesia, but also in Asian countries that have Muslim communities such as Bangladesh, Malaysia, or Thailand. In Bangladesh,

pesantren are better known as madrasas. The main contribution of this institution has an important role, especially in terms of education and empowerment of the local economy (Kabir, 2009). Madrasas have become alternative institutions for people to send their children to study religion (Asadullah & Chaudhury, 2010). Madrasas have a huge role to play in eradicating Bangladeshi illiteracy and promoting economic and social justice (Kabir, 2009).

Meanwhile, in Malaysia and Thailand, another name for Islamic boarding schools is Pondok. According to Abdul Hamid (2017) religious beliefs and the education system, which are the values of Pondok in Malaysia, contribute to solving the country's social problems well. Porath (2014) who examined the contribution of Pondok in Thailand found that moral, cultural, and intellectual values were the contributions of Pondok to the development of local Muslim youth.

The contribution of Islamic boarding schools to local communities in Indonesia is recorded in research in (Nilan, 2009) and (Lukens-Bull, 1970). Wekke and Hamid (2013) who examined the economic aspects of traditional and institutionalized Islamic boarding schools found that modern Islamic boarding schools in the form of foundations (legal recognition) have a better economic vision. Mustari (2014) describes the special contribution of Pesantren Suryalaya in rural development, including providing vocational training for indigenous people, creating jobs, running business-based agricultural businesses, providing social assistance, and initiating small and medium enterprises (UKM). The results of these studies indicate that pesantren with their various activities have an unquestionable role in the development of the economy, social and community morals.

Bovens (2010) defines accountability as the actions of individuals or organizations to report to authorities recognized as responsible for their actions. This is confirmed by Sinclair (1995) who states that accountability is the extent to which a person must answer a higher authority – law or organization – for one's actions in society or in one's organization; and the obligation to maintain accurate records of property, documents or funds. Another definition of accountability is stated by Roberts (1991) that accountability consists of two things, namely the responsibility to take certain actions and the responsibility to account for those actions. In line with this Brandsma and Schillemans (2016) stated that accountability refers to the process of an individual or an organization in responding to and balancing the needs of stakeholders in the decision-making process.

Generally, accountability is responsibility for the obligation or willingness to accept responsibility. According to Rebérioux and Roudaut (2018) accountability includes accountability, blame appropriateness, obligations and expectations for giving responsibility from one party to another. In this case, accountability is two sets of responsibilities, namely the responsibility to take action and the responsibility to be accountable for the actions that have been taken.

According to Messner (2009) in an organization there are three categories of accountability, namely: (1) financial accountability; (2) accountability for justice; and (3) performance accountability. Financial accountability is about creating and tracking complete records of an organization's transactions. Financial accountability focuses primarily on managing funds. Accountability for justice is to carry out the organization's operations in accordance with regulations and laws. Meanwhile, performance accountability focuses on the results or achievements made by an organization.

Accountability in the view of Islam is closely related to the basic concept of faith or tawhid. This concept establishes Allah as absolute truth, the source and ultimate goal of the universe (Saad *et al.*, 2014). Tawhid is the basis of all actions of a Muslim actions (Yasmin & Haniffa, 2017). With the belief of monotheism, every Muslim act is only for Allah, including accountability, as stated in the verse of the Koran (Ali Imran 3: 191).

According to Siswanto *et al.* (2018) accountability in an Islamic perspective is a responsibility between Muslim / Islamic organizations and their stakeholders. By using this perspective, accountability in Islamic entities will have higher ethical considerations than non-Islamic entities (Kamaruddin & Auzair, 2020). Meutia and Febrianti (2017) states that in Islamic non-profit entities, stakeholder theory suggests that management of Islamic entities should make decisions that take into account the interests of all stakeholders. Stakeholder theory offers a more inclusive accountability perspective that recognizes the need for Islamic non-profit entities to be accountable to multiple stakeholders (Meutia *et al.*, 2010). This is important in order to prevent abuse by management (Yaacob *et al.*, 2015).

At the same time, Islamic non-profit entities is required to respond to the social needs of stakeholders, while on the other hand it must meet the economic needs of the entity. According to Suhaimi Nahar and Yaacob (2011) this condition complicates the accountability of non-profit organizations. O'Dwyer and Unerman (2008) states that non-profit organizations usually focus on upward accountability (funders and government) and tend to ignore downward accountability (beneficiaries).

There are two accountability perspectives according to Triyuwono (2004) the first is human accountability to Allah; and secondly accountability to humans. The concepts of khalifa and amanah are the source of accountability to Allah. Meanwhile, accountability to humans is a contract of responsibility between humans. In the concept of Islamic ownership, all resources belong to Allah, humans as caliph only manage these resources. Thus, any resources, including financial resources belonging to an Islamic faith-based organization, should be treated as an amanah.

The liability contract between humans includes all accountability to parties related to the organization, internally and externally. Internal parties such as mutawalli (who manage the organization), supervisory board, board of directors, staff or employees and those who are internally involved with the entity. Meanwhile, the external parties are donors, the community, the community, the government and others.

Islamic boarding school is an entity founded with Islamic values. So that its operational activities are expected to be heavily influenced by Islamic values as explained by (Triyuwono, 2004), including financial activities. The existence of a relationship between religious values and management behavior is in accordance with (Grabiński & Wójtowicz, 2019) that religion and religiosity can influence managerial behavior.

RESEARCH METHODOLOGY

This study uses a qualitative approach in the form of transcendental phenomenology which aims to understand people's perspectives and find the reasons for their understanding (Davis, 1971). The Phenomenology approach seeks to classify conscious actions that stem from a person's interpretation of his experiences. Phenomenology is also defined as the study of meaning, which is broader than just the language it represents. According to Laverty (2003) phenomenological research is the study of the experience of consciousness which deals with the question of how the division between the subject (ego) and object (world) arises and how the division of objects in this world is classified. This study uses a phenomenological approach to develop a basic understanding of accounting practices in Islamic boarding schools. In more detail, this study uses transcendental phenomenology as a tool to assess the meaning of accountability in pesantren. Transcendental phenomenology comes from Edmund Husserl (1859-1938) in his Logical Investigation (1900).

Phenomenology seeks to explore the meaning of human experience and make implicit structures explicit (Dowling, 2007). Phenomenology is a search for the essence of meaning which may not be obtained through ordinary observation (William, 1984). Sanders (1982) says that this essence emerges from the intermediate analysis (noema) and subjective understanding (noesis) of the object or experience.

Therefore, the researcher considers that the phenomenological is the right method to investigate and explore the actions, activities or habits carried out by informants regarding the meaning of accountability practices implemented in Islamic boarding schools. Through a phenomenological perspective, researchers will deeply understand the meaning of reality such as the integration of Islamic values into accountability practices in pesantren.

The primary data source in this study were informants. Moleong (2017) says that informants are people who provide information about the situation and conditions of the object under study. To obtain informants who are relevant to the substance of the study, the purposive judgment sampling method is used. This method involves selecting the most representative subjects or having the capability to provide the required information (Creswell, 2013). Based on this method, this study determined 5 (n = 5) informants, consisting of 3 people who work at the pesantren, 2 people from the pesantren's boarding committee.

Research data collection was carried out through semi-structured interviews. Interviews were conducted one-on-one with each of the five research informants. This is important in order to obtain useful

information where informants can have the freedom to answer questions (Khan, 2014). To obtain valid results, interviews were recorded and audio-recorded, which were then transcribed for further analysis.

Based on the data obtained from interviews with informants, researchers categorized and analyzed them into predetermined themes, namely: (1) the meaning of accountability for pesantren managers and (2) accountability implementation, and (3) the meaning of transparency.

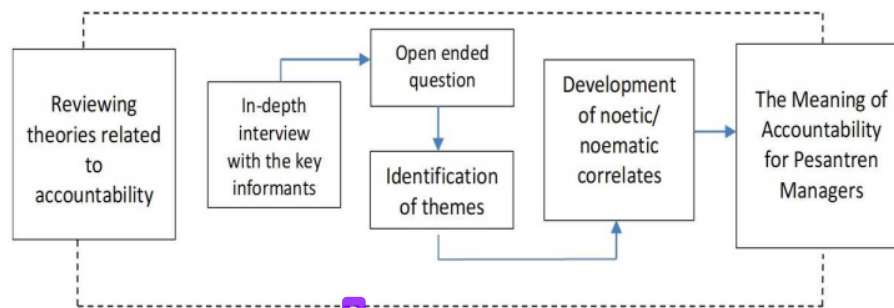


Figure 1. Model of study
Source: own elaboration.

The research location is the unit of analysis to 23 studied. The location of this research is Daarul Hikmah Islamic Boarding School which is located in Sungai Rengit Murni Village, Talang Kelapa District, Banyuasin Regency, South Sumatera. The selection of the research location was motivated by the researcher's interest in investigating the accountability applied and understood by the board of pesantren. The management of Daarul Hikmah Islamic Boarding School in its development seeks to make it a lighthouse or Islamic education center. This pesantren accepts either paid or unpaid or orphaned santri. In carrying out daily operations, this pesantren receives funds from the public in the form of education funds, donations, zakat, infaq, sadaqah, and waqaf, in addition to operational funds from the ministry of religion. Besides, the pesantren also has several businesses to meet students' needs, such as cooperatives, canteens, and laundry.

RESULTS AND DISCUSSION

Through interviews with informants, various responses emerged on the concept of accountability expressed by the informants. By using phenomenological analysis, this research finds important topics that are interesting to be explored further to explore the meaning behind this phenomenon. The first issue is the concept of accountability. The second topic is the implementation of accountability, and the third is the transparency concept.

Theme 1. Accountability

All interviewees expressed in various ways that accountability is accountability to Allah. An example was revealed in the following interview:

"... the most important thing in managing this pesantren, we are responsible to Allah, because we manage other people's assets that are entrusted to us.... If you do not manage it properly, it is a sin ..." (HZ)

"... Accountability in my understanding is not only a responsibility to the parents of the santri, yes ... we do have to take good care of our students because this is also a mandate from Allah" (USZ)

The results of in-depth interviews with pesantren managers reveal that the concept of accountability for managers is understood as being responsible for managing the funds obtained by the pesantren either from students or from outside assistance and donations. Being responsible also means being accountable to the pesantren owner as of the party who has entrusted the pesantren's management to them. Accountability is also understood as caring for and looking after students well.

Understanding pesantren managers that accountability means being responsible to Allah is following Islamic teachings as conveyed by (Basri *et al.*, 2016). The understanding that accountability also means keeping students well is also in line with what was conveyed (Suhaimi Nahar & Yaacob, 2011) that accountability in Islam means responsibility between Islamic organizations and their stakeholders, considering that santri are also stakeholders of the pesantren. Based on the findings it can be illustrated that the concept of accountability understood by the Daarul Hikmah pesantren manager is as in Figure 2.

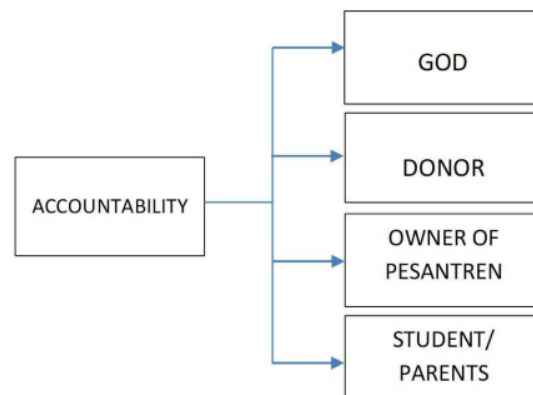


Figure 2. Accountability concept

Source: own elaboration.

Understanding the concept of accountability as a form of accountability to God seems to be following the Shariah Enterprise Theory proposed by (Triyuwono, 2001). According to Triyuwono (2001) accountability in Islamic organizations consists of two types: horizontal accountability and vertical accountability. Vertical accountability is accountability to Allah as the owner of the mandate. Meanwhile, horizontal accountability is accountability to other parties.

The findings of this study regarding the understanding of the concept of accountability in pesantren managers are in line with the findings (Murdayanti & Puruwita, 2017; Wirawan, 2019)

Theme 2. Implementation of Accountability

According to the pesantren manager, the implementation of accountability in the financial sector is realized in being accountable for receiving funds properly. Further exploration of the meaning of good accountability from the manager's perspective shows that the management of funds is recorded by the treasurer assisted by financial staff.

"... so far we have always recorded all the funds received, that is the duty of the treasurer, it should be recorded all of that, because every month it must be reported in the meeting" (HZ)

"... Every time we receive funds from students' payments, donations, infaq, zakah, we have a logbook" (HH)

Tracing of records carried out by the pesantren's manager revealed that cash receipts are recorded in the cash receipts book, while donations received in kind are recorded as received goods. According to the manager, for each receipt in the form of goods, they have their book. However, there is no assessment of the amount of money for the goods received. The reason for not being assessed is because they do not know how much it is worth.

Monthly meetings are the pesantren's control mechanism for financial management. The meeting reported the activities of the pesantren, educational activities, and receipt and expenditure of funds in general. Meanwhile, the receipt of funds from other pesantren activities, such as the canteen, laundry, is reported separately directly to the foundation's head. So that activities outside the pesantren's main activities as educational institutions are the direct responsibility of the head of the foundation.

Accountability, in this case, is defined as recording and reporting. Recording is conventional recording in the manager's understanding, while reporting is reporting to the pesantren/foundation owner. There is no need for reporting to external parties, including those who provide donations, alms, and other assistance. According to the pesantren manager, in carrying out pesantren activities, including financial management, trust is important. This was revealed in an interview with one of the top management.

"The main capital of running this pesantren is trust, we must trust, because the funds for this pesantren are given by people, which are donated for the progress of the pesantren if we are not trustworthy, it is difficult for us because our goal is not only in the world just this."

In addition to implementing accountability as internal recording and reporting, a concept emerged from the informants based on their experience in managing pesantren finances, namely: *'amanah'*. The belief that managing pesantren finances must be trustworthy is because *'amanah'* is a form of trust from both the pesantren owner and the aid provider. Triyuwono(2000) explained that *"amanah"* is entrusted to others to be appropriately used following the mandating wishes. This means that the party receiving the mandate does not have absolute control (ownership) of what is mandated. He should maintain the trust properly and use it as desired by the trustee.

In this perspective, pesantren managers assume that all funds provided by donors must be used and possible for the benefit of the pesantren; managing funds for the benefit of the pesantren properly is also a manifestation of carrying out the mandate received from the pesantren owner. Internal recording and reporting is a form of the trust concept possessed by the pesantren manager. However, the implementation of accountability based on this mandate is still limited to internal reporting.

When we refer to Messner (2009), the accountability that has been implemented by pesantren includes three categories of accountability, namely financial management accountability, equity and performance. Although not yet complete, considering the implementation of financial accountability has not been carried out completely.

Theme 3. Transparency

According to the pesantren management, external financial reporting to parties who make donations or to parents of the santri is not necessary because the financial reports are confidential. Their understanding reveals that people who donate are usually sincere and according to the manager, they do not need the report. What is important is how the pesantren manager uses the funds as best they can for the pesantren's needs. This is as stated as follows:

"We do not provide reports to outside parties, because this pesantren belongs to the Foundation, Reports like that huh ... are secret in nature ... besides that, they usually never ask for it if you have given, yes already" (AS)

"Alhamdulillah, quite a lot of people donate to our pesantren ... maybe because they know that there are many orphans who have free school here ... and they never ask for a report ... yes, they are sincere maybe ... so our report is for the Foundation only" (HZ)

Based on the manager's experience so far, external reporting has not been carried out because it is deemed unnecessary, assuming the donor is sincere. No donor has asked for a report on the funds given.

Transparency is understood as openness between pesantren managers, and receipt of funds from any source and expenditure is always reported in a monthly meeting. According to the pesantren manager, this is sufficient; the trust between the manager and the owner is the basis for them to carry out their daily activities. Based on the board's experience, trust is also the basis for donors and parents to contribute to the pesantren.

"We are the board of this pesantren, ustadz, teachers, other administrators are open and trusting with each other ... we have the same intention to provide religious knowledge to the students ... and our intention is thanks God so far about finances, donations are smooth that helps even though our pesantren is not that big" (HH)

Understanding transparency as openness between management and owner has been sufficient to carry out Islamic boarding schools so far. Trust and openness are the essence of management at the pesantren. Transparency has its meaning in the management of pesantren.

On this occasion, the researcher also tried to explore how the management understood accounting and financial reporting based on accounting standards. The pesantren board considers that the records carried out so far are sufficient for the needs of the pesantren. According to them, financial reporting based on standards is only needed for companies, not for pesantren. Based on pesantren administrators' experience, they have never had any problems with the management and financial reporting they have used so far. This can be seen from the statements of several administrators:

"We make a report for the receipt and expenditure of pesantren money but, we don't use it, what was that accounting standards, we just use the normal ones and Alhamdulillah there have been no problems so far, if there are a few mistakes, usually" (SZ)

"It has been recorded according to accounting, credit debit using the cash book, even though we have not used an application like the outside. It is not necessary it is still simple, it can still be handled" (HH)

"accounting standards are only for large companies, for Islamic boarding schools, it is not necessary for my opinion" (AS)

Pesantren managers' understanding of transparency is closely related to their understanding of the concept of accountability. When accountability based on their experience is understood as accountability to the pesantren owner, the preparation of financial reports is also understood to be only important for the pesantren owner. Therefore, financial reports as a form of accountability to parties outside the pesantren are considered not so important, including donors.

The findings of this study are not in line with research Albu and Flyverbom (2019) which found that transparency, both to external and internal parties, is an important aspect of accountability in an organization.

CONCLUSIONS

This study aims to understand the implementation of accountability in Islamic boarding schools (Islamic boarding schools). This study found three themes, which are the noematic of the research informants' experiences, namely *amanah*, trust, and transparency. Based on the development of these three themes, this research concludes the following: accountability in the pesantren manager's perspective consists of accountability to God, the owner of the pesantren, students and donors. The manifestation of the implementation of financial accountability are recording and reporting. However, financial reporting is understood only in internal reporting. It understands that one form of accountability to donors has not been realized in external reporting. This is also related to understanding transparency. Transparency in understanding pesantren's manager is an openness among pesantren's administrator. There is inconsistency in this case between, understanding the dimensions of accountability to donors and the implementation of accountability. The reason for this is the assumption used by the manager that the donors are sincere and trust the pesantren manager.

The findings of this study contribute to the Shariah Enterprise Theory by emphasizing the existence of vertical accountability towards God in Islamic entities, as stated by (Triyuwono, 2004). Another contribution is for regulators, these findings indicate that in order to implement the accounting guidelines for pesantren, a shift in understanding of the meaning of accountability is needed about the importance of external reporting.

However, this research cannot be separated from its limitations, such as qualitative research in general. The focus of research on one pesantren does not allow the results to be generalized to other pesantren. Therefore further research can review the findings of this study in many different pesantren and different contexts.

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The contribution of co-authors is equal and can be expressed as 50% per each of the authors: Inten Meutia prepared the introduction, literature review, methods section, proofread, and supervised the paper for publication and Rochmawati Daud prepared data and discussion, and drew conclusions.

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Conflict of Interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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