



Social Accountability Process of Islamic Boarding School: Case Study of Sidogiri Pasuruan Islamic Boarding School

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Abstract

This research aims to know the process of social aspects influenced the importance of accountability in an organization of Islamic religious education that is don't give priority to profits in its operational activities, in Indonesia is often referred to as boarding schools. In order to further deepen the social accountability of the process, then the researchers used a qualitative research method with approach case studies boarding school Sidogiri Pasuruan. As for the analysis tools used are interactive analysis. As noted, there are more and more accountability role played in ancient civilizations and pre-modern societies. Therefore, at this time, the case for tracing the genealogy of accountability as a follow up said is best seen as a presumption that requires further examination. One of them is about the accountability of boarding schools which is rich in religious values and culture as a form of the spread of Islam. The dynamic life of boarding schools has been proven with the involvement of active participation in providing service to the community and many aspects of life that always accompany it. Interestingly, in terms of financial resources, the pesantren depends not only on the parents of the students, but also other sources of funding. The existence of this mandate, then boarding schools are definitely required to conduct financial accountability. These principles are very in line with the principles of Islamic law. It is closely related to surat Al-Baqarah verse 282 and 283 goals for the benefit of the people, i.e. If there is a transaction then write so that measurements obtained in a fair manner, not preferential treatment and is not reduced (ash-Syu'ara v. 181-184). Can be said to forbid these forms of transactions contrary to the Shariah.

Keywords: Accountability; Islamic Boarding School; A Social Process

Introduction

"Accountability" is a complicated and chameleon-like term. A word that was used several decades ago with relatively limited meanings now appears everywhere analytically and rhetorically. One sense of 'accountability', which has been agreed, is that something related to a process called 'to account' for some authority over one's actions (Jones., 1992). It is also supported by Grant that the concept of accountability implies that actors who are held accountability have an obligation to act consistently according to accepted standards of behavior and will be subject to sanctions for their failures (Grant and Keohane., 2005).

But recently, 'accountability' has been increasingly expanded beyond this main problem, into various fields for example, 'accountability' now generally refers to a sense of individual responsibility and concern for the public interest expected from public employees ('professional' and 'personal' accountability), an 'internal' feeling that goes beyond the external focus core, as used by Finer and Friedrich namely the inner responsibility of the individual towards his conscience or moral values.

First, the concept of 'accountability' includes the implications of potential for example, every doctor, knowing that any action he took (or not) could potentially become the object of disciplinary investigation or legal action. In this case, the professionals are truly responsible in their professional actions because they can be called to be responsible later for their actions. However, professional accountability is also used to refer to personal assessment and compliance, regardless of external, actual or potential supervision or sanction. In this sense, accountability is identified with a sense of personal responsibility which includes the implementation of thorough tasks (Hart., 1968; Lucas., 1993; Harmon and Mayer., 1986). In this case, the internalization of professional accountability becomes something known as 'person' (Sinclair., 1995) or 'inner' accountability (Corbett., 1996) where the basis for action is not too much related to professionalism as his personal morality which involves general moral values such as honesty, integrity and justice. But indeed, personal and professional values are difficult to separate, as is clearly seen from the professional code of ethics that usually refers to general values such as honesty and justice, and special standards for the profession involved. In other words, to whom people are responsible for maintaining personal and professional standards, that is the inner or one's personal conscience (Corbett., 1996, p. 201 & Greiner., 1990).

Personal accountability is a loyalty to personal conscience in basic values such as respecting human dignity and acting in ways that accept responsibility for influencing the lives of others (Harmon & Mayer., 1986). It depends on the belief that eventually accountability is pushed by compliance with internalized moral values and ethics. Because it is enforced by psychological control, rather than external, control, this personal ability is considered very strong and binding. Personal accountability can also be strengthened by an organizational culture in which "shared values and beliefs can truly be a way of life" (Denhardt., 1991, p. 30).

Second, 'accountability' is also said to be a feature of various institutional checks and balances in which democracy tries to control government actions (accountability as 'control'). Third, 'accountability' is related to how the government pursues the wants or needs of their citizens (accountability as 'responsive'). 'Responsiveness', such as 'control', refers to the goal of making the government in accordance with people's preferences. However, while 'control' emphasizes the coercive role of external pressure, 'responsive' shows wider to the public compliance of civil servants with popular demands, for any motive. Fourth, 'accountability' is applied to public discussions between citizens in which democracy depends on (accountability as a 'dialogue'), even when there is no suggestion from the authorities or subordination between the parties involved in the accountability relationship.

The increase of global significance which is the result of coherent social movements or reformist's ideology; in fact, getting a boost to do greater accountability seems to have been an agreement. In that case, accountability has truly become a "golden concept" (Bovens, Schillemans and Hart., 2008). In short, we can no longer rely on our knowledge of accountability in an older and simpler form. Because what we are dealing with is not just a set of institutional arrangements or managerial mechanisms, but cultural phenomena that dominate and consume traditional ideas.

The quality to be responsible; the responsibility to account for and the answer of someone's behavior, execution of duties, etc. (in modern use it is often related to parliamentary, corporate or financial responsibilities to the public, shareholders, etc.); by modifying words. The three important features of the definition lead us to the third feature of the OED definition, namely the word

accountability is often accompanied by modified terms, for example, political accountability, financial accountability, corporate accountability, legal accountability, and others. In law, accountability is responsibility; in politics it is perceptive and responsive; in finance and corporate governance.

For responsible adjectives, the root is in (Old French), usually called the *aconter* verb (a- + counter), to be counted, to be calculated. This is related to *computare* Latin verbs, for counting or calculating. Literally, the person who is responsible is "capable" (has the capacity) to offer accounts or reckoning of several kinds, and accountability can be seen in a rather limited scope: as a character of someone who has the quality of being able to respond to those who ask for calculations.

In basic terms, the person who is responsible is "accountant" in the most literal and legalistic sense. The label was officially applied to people who were called to testify in the court because they kept books for the company which were part of several legal disputes. If there is a sense of appointing someone with responsibility, that is the implication that the accountant will fulfill the role of offering a "count" based on demand. Therefore, it is not surprising to see the financial accountability appearing first and most prominent during this long period, and we can speculate that there are some relationships between the first event characterized by economic and banking crises.

Our examination of the word and concept of accountability so far does not have much historical depth. This is largely due to the fact that accountability is a relatively "modern" concept with written quotes that almost there is no evidence before the beginning of the 19th century which brings us to an interesting observation about the number of scientific works that address the role of accountability in governments of many ancient regimes and also in other non-modern contexts.

The very surprising forms of what we currently regard as accountability-based governance that exist in ancient civilizations as different things, and are scattered as in Chinese empire, Iranian Zoroastrian, Mesopotamian, ancient Egypt, Greek city, and ancient Israel. Among anthropologists, many examples of field studies highlight the work of accountability, such as relationships in social groups from families and "primitive" tribes to modern organizations that are mostly without formal structures that are considered "government" institutions. Added from Urch, Edwin J. (July 1929) who argued that accountability had taken root in Babylon. Roberts, Jennifer T. (1982) stated that its roots are in Greece, while Walzer, Michael (1994) said that in Israel, where Ezzamel, Mahmoud (1997) argued that the concept of granting accounts has prehistoric roots in record-keeping actions related to government and money lending structures originally developed in Ancient Egypt, and Plescia, whereas Joseph (2001) argued that the roots of accountability are obtained from Rome.

Stepping back from this particular historical case, it is possible to see the same kind of dynamics in working in other periods. Matter that leads to conjecture: where there is a need to establish rules and authority that are good for ancient, medieval or modern century there have been attempts to do so by instilling in their collective souls to submit to a sense of obligation, responsibility, commitment or other forms of attachment related to the concept of accountability. For many people this has been achieved through the use of oaths and religions or sacred myths.

As noted, there are increasing roles played by accountability in ancient civilizations and pre-modern societies. Therefore, at this time, the case for tracing the genealogy of accountability as the best speech act is seen as a presumption that requires further examination. One of them is the accountability of Islamic Boarding Schools which are rich in religious and cultural values as a form of the spread of Islam.

Islamic boarding schools have a distinctive position and function in religious education in Indonesia. The central role of the clerics in boarding schools is one that distinguishes the process of educational institutions beyond the boarding school. The development of social, cultural, economic,

political and other external environmental factors, especially since the New Order, has an impact on the role and position of Islamic boarding schools.

This is proven by the number of educational institutions ranging from schools to universities. As a government partner, Islamic boarding schools need to develop and change as a form of constellation with the modern world and its adaptation, showing the life of Islamic boarding schools is no longer considered static and stagnant. The dynamics of Islamic boarding school life has been proven by the involvement of active participation in providing services to the community and many aspects of life that always accompany it.

Interestingly, in terms of financial resources, Islamic Boarding Schools (*pesantren*) are not only dependent on parents of students, but also other funding sources. Funding sources in Islamic Boarding Schools, beside Waqf, which today have many Islamic boarding schools that have penetrated into the business world, for example in the Sunan Drajat Islamic Boarding School. Therefore, it is not surprising that Al-Qodiri boarding school is able to pay for their social projects with their own income.

Strengthening the accountability system of Islamic boarding schools is a concern with the establishment of several laws and regulations that have an impact on Islamic boarding schools, such as Law Number 41 of 2004 on Wakaf. This condition will increase the relevance of Islamic boarding schools and create accountability to the public. The development of Islamic boarding schools in particular has also become one of the targets of sharia economic development including the program to increase the economic independence of *pesantren* which will provide capabilities not only in economic aspects but also in the creation of people who have good attitude and expertise in economy aspect, considering its strategic role.

This is not a new idea, because in 1759, Adam Smith observed that "moral creatures are responsible creatures" which is a statement that can be considered as a main idea which is the theoretical basis for social accountability and ethics. In various forms, similar observation has become the central to the work of philosophers and social scientists for generations. Does it imply that accountability is more than just a phenomenon of contemporary culture, and may actually be more fundamental to social and political life than we imagine.

To deal with this open question regarding the history of accountable governance, we need to turn our attention once again, this time from the concept of accountability to a broader idea that considers the impact of its affective aspect as a speech act that transcends historical boundaries. However, there is a significant value to continue the exploration on those concepts and (specifically) "cultural keywords" that play a central role in how we think and do governance in the public, private and non-profit arenas.

The general approach taken here is to focus on the origin of accountability, namely its historical roots and development while analyzing its existence as an more important feature of our contemporary political and government culture. In particular, researchers consider accountability in three different cultural forms but related: as words with definable characteristics; as a conceptual figure; and as a speech act.

The problem of this research is related to: 1) How is the social process of accountability at the Sidogiri Pasuruan Islamic Boarding School?; 2) How is the current practice of financial accountability at the Sidogiri Pasuruan Islamic Boarding School?; 3) How is the accountability interpreted by the boards of Sidogiri Pasuruan Islamic Boarding School?

The research objectives based on those research questions are: 1) To explore information related to social processes in the accountability of Sidogiri Pasuruan Islamic Boarding School; 2) to know the the

current practices of financial accountability in the current, and 3) to know the meaning of accountability for boards of Sidogiri Pasuruan Islamic Boarding School.

The findings of this study are expected to be able to contribute to various parties. This research can contribute to students of accounting department to develop knowledge about the development and application of current financial reporting in one of the Islamic boarding schools, and also to develop research related to accountability in Islamic boarding schools with different methods.

Literature Review

Religious teachings (in Judaism, Christianity, Islam or other Eastern religions) which generally conflict with social injustice and tyranny can contribute to defend and grow humanity together with the community against greed (Wilson., 1997; Hind., 2007). Gallhofer and Haslam (2004) gave an example of liberation theology in South America in the 1970s and 1980s when its role was important in theorizing the role of 'capitalistic structure which is problematic in the repression and exploitation of people'. This shows that in history and the contemporary context, religion and theology have contributed to support the oppressed with their struggle for a better life.

As explained in the book of Islam, the Koran explains that wealth should not be concentrated and mobilized in the hands of several individuals. The Prophet also taught to his followers that poverty in their community should not be tolerated (Choudhury., 1986; Gambling and Karim., 1991). Community members have an obligation to facilitate the distribution of equitable wealth through zakat or in circles of other Islamic values such as kindness and compassion among Muslims in society (Kamla et al., 2006). This is also supported (Al-Qur'an 59: 7) that the circulation of wealth through several social support mechanisms such as alms, zakat and waqf can ensure a balance of ownership between the rich and the poor thus the wealth is not only limited to the rich.

Therefore, today we often hear the word sharia (Islamic Law) which contains the principle of social justice as its main value (Kamla., 2009). The word shari'a comes from the Arabic word which literally means "road" or "road to the source of water. In the context of Islam, sharia refers to a clear and straight path that will bring man to al-falah namely happiness in the world and in the hereafter. The principle of shari'a is derived from two main sources: the Qur'an, which is considered by Muslims to be a revelation from Allah to the Prophet Muhammad and the actions and sayings of the Prophet transmitted through traditions known as hadith. Sharia strongly emphasizes the issue of measurement because it deals with the distribution of wealth. Hayashi (1989) defines Islamic accounting as a theory that consists of thought on how to allocate resources fairly. Haniffa and Hudaib (2002) define it as a guarantee function that aims to build socio-economic justice through formal procedure, routine, measurement, control and objective reporting based on shari'ah principles, from these two definitions, it can be seen that Islamic accounting plays two important roles to: 1) provide certainty to users of accounting information through recording and proper disclosure that transactions are not contradictory with sharia principles; and 2) ensure that resources are allocated equitably through the proper calculation and recognition of assets, liabilities, income and costs.

Discussing accounting practices related to religious teachings especially for Islam will certainly be remembered by Islamic Boarding Schools, which are known that Islamic Boarding Schools are one of the traditional education, religious education and teaching institutions, generally in a nonclassical way, where a cleric teaches Islamic knowledges to santri based on books written in Arabic by Ulama in Medieval century. Like other organizations, Islamic Boarding Schools also experience changes from various aspects, starting with their organizational structure, curriculum, and even financial accountability.

Accountability

Accountability comes from Latin: *acomptare* (to account) with root (calculates) which also comes from the word *putare* (making calculations). In contrast, the word itself is never used in English narrowly but is associated with various terms and expressions such as openness, transparency, accessibility, and reconnecting with the public with its use started in the 13th century Norman of England (Dubnick., 1998; Seidman., 2005), the concept of providing accountability has a long history of recording activities related to government and the system of money accountability that was first developed in Babylon, Egypt, Greece, Rome and Israel (Urch., 1929 ; Ezzamel., 1997; Roberts., 1982; Plescia., 2001; Walzer., 1994).

Accountability is an ethical concept that is close to government public administration (executive agency, parliament legislative body and judicial institution) which have several meanings, this is often used synonymously with concepts such as responsibility, answerability, blameworthiness and liability including other terms that have relevance in hopes of explaining one aspect of public administration or government, this has actually become the centers of discussion related to the level of problems in the public sector, non-profit companies, foundations and companies (Dykstra., 1939).

In Accounting Sciences, accountability is defined as responsibility. An organization is said to be accountable if it has the ability to explain the conditions experienced including the decisions taken and various activities carried out. The term accountability in the field of accounting science is separated by the term responsibility or interpreted as accountability (Simanjuntak and Januarsi., 2011). In a leadership role, accountability can be in the form of knowledge and the existence of accountability for each action, product, decision and policy including also in the administration of public administration, and implementation within the scope of roles or work positions which include in having an obligation to report, explain and can be questioned for each consequence that has been produced. Accountability is a term that is related to governance, in fact it is rather too broad to be defined. However, it can often be described as a relationship of present or future, between individuals, groups as a responsibility of interest which is an obligation to inform, explain each action and its decision so that it can be approved or rejected or can be punished if abuse of authority found (Mulgan., 2000; Sinclair., 1995; Schedler., 1999). In contrast, responsibility is accountability related to the obligation to explain to people or other parties who have the authority to ask for accountability and give appraisalment.

This also responded by Mardiasmo (2009), that accountability is an obligation to report and be responsible for the success or failure of the implementation of the organization's mission in achieving the results that have been previously set, through media accountability that is done regularly. Accountability can be divided into two types, namely vertical accountability and horizontal accountability. Vertical accountability is accountability in the form of accountability made to superiors while horizontal accountability is accountability in the form of accountability carried out to people or institutions that are equal.

Performance accountability is carried out by observing performance indicators, which are quantitative and qualitative measures that describe the level of achievement of a predetermined target or goal by considering inputs, outputs, process, outcomes, benefits, and impact indicators (Nuraini and Indudewi., 2010).

However, there are many religious factors that underlie the running of the Islamic boarding school operational activities. The growing age and the advancement of technology in this modern era, pesantren need to participate in developing to follow the current of changing times, which in the digital era requires information from the results of accountability. No matter how small the organization needs

rules and policies that are standard and written in this case is about financial information. This will facilitate management in managing the organization

Accountability of Islamic Boarding Schools

At present the education in Islamic boarding schools is held to improve the quality of mind power, heart power, and physical power of the students thus they have more choices in life, both the choice of opportunities to continue higher education, the choice of opportunities to work and the choice to develop themselves. To achieve this goal, education in Islamic boarding schools needs to provide basic supplies of abilities and skills to students thus they are ready to face a variety of real life. With the existence of skills learning efforts, it is expected that in the future new economic efforts will emerge in the community through the use of local potential under the guidance of Islamic boarding schools.

However, the rapid development of Islamic boarding schools in Indonesia is more due to the religious awareness of the Indonesian people. They began to realize that religious education was very important in forming a moral generation. In accordance with Law No. 20 of 2003 concerning the National Education System, article 3 which states: National Education functions to develop capabilities and form character and dignified national civilization in order to educate the nation's life, aiming at developing potential students to become human beings who believe and is devout God Almighty, have a noble character, being healthy, knowledgeable, capable, creative, independent, and being a democratic, responsible citizen. Moreover, this provision has been applied in Islamic boarding schools.

Islamic boarding schools have an important role in religious development in Indonesia. Although Islamic boarding schools have shown their role so far, Islamic boarding schools still have to struggle with various internal and external problems. These problems include in terms of financial management (accountability) of Islamic boarding schools. Islamic boarding schools in carrying out financial operations are usually not based on standard procedures written, but are based on steps taken from generation to generation. Although some already have written standard procedures. Based on the principle of trust in which the entrusted party holds the pesantren's finances, he is given full trust in carrying out operational activities.

Definition of Social Process

Social process is any social interaction that takes place in a period of time in such a way to show patterns of repetition of behavioral relationships in people's lives. The discussion of social processes is limited to forms of social interaction, namely forms that appear when individuals or groups of people get in touch with one another. Social processes can be interpreted as reciprocal influences between various aspects of shared life, for example influences between social and politics, politics and economy, economy and law (Soemarjan., 1964).

The knowledge of knowing the social process is utterly important for it creates the possibility for someone to gain the understanding of dynamic or mobile aspects of society. The social process has its roots from social interactions that may occur between individuals and groups in society. Social interaction is the main and basic process in every society; also, the main types of social interactions that take place in it deeply influence the human trait.

Social interaction is the key for all social life, since without social interaction; there will be no life in society. Life interaction will occur in a social group when there is cooperation, conversation, and so on

in order to achieve a certain purpose. On the other hand, to achieve a certain purpose, a competition can even lead to a conflict.

The Occurrence of Social Processes

The general shape of social processes is social interaction; it is the main requirement for social activities. Social interaction is dynamic social relations that involve relations between individuals, between groups of people, and between individuals and groups of people. Social interactions between groups of people occur between these groups as a whole and usually do not concern the personal members.

Social interactions between human groups occur also in society. This interaction is more striking when there is a clash between individual interests and group interests. Social interaction only occurs between parties if there is a reaction between the two parties. Social interaction will not be possible if humans create a direct relationship with something that has absolutely no effect on the nervous system, as the result of the relations.

In the new social process, the conclusion is that; social interaction occurs, if it meets the requirements as an aspect of communal life, which is the existence of social contact and social communication.

- a. The word contact comes from Latin *con* or *cum* (together) and *tango* (touching). The meaning is literally touching together. Physically, new contacts occur when a physical relationship occurs. Nevertheless, as a social phenomenon it does not need to mean a physical relationship, because today with the advance of technology, people can touch various parties without even actually touching it. In other word, bodily relationships are not a condition for the occurrence of a contact.
- b. According to Soerjono Soekanto, communication is someone gives an interpretation of the behavior of others (which is in the form of conversation, gestures or attitudes) the feelings of what others want to convey. With the communication, we may know and understand a person's feelings and attitudes. In communication, there may be a variety of interpretations of the behavior of others.

Human activity is not a single product of social actors, but which they recurrently re-create in a certain way, and in that similar way, they also express themselves as actors. In general, Giddens focuses on the dialectical process where social practice, structure, and consciousness are created (in Ritzer., 2003: 508). Giddens interpret structures as rules and sources arranged as the characteristics of a social system. The social system involves regular reciprocal relationships between individuals or groups, which can be analyzed as recurrent social practices. The structure is only present as 'structural traits' or to be more precisely 'nature of processing' that refers to 'binding' time and space in the social system. Giddens argues that these traits can be understood as rules and resources, which are continuously involved in social reproduction. Structures present paradigmatically, as a series of invisible (virtual) differences, which are only 'present' temporally in their fleeting form, in moments that shapes social systems (Giddens., 1979: 111). Structures can be conceptualized abstractly as two aspects of the rule, namely normative elements and marking codes. Resources also have two types, authoritative resources that come from coordinating the activities of human agents, and allocative resources, which originate from control of material products or aspects of the material world (Giddens., 1984). The structure that derived from habits is closely related to institutionalization and gives shape to the very dominant influences in social life (Giddens., 1993).

Methodology

Research Location & Time

The research was conducted at the Sidogiri Pasuruan Islamic Boarding School, with the address of PO BOX 22 Pasuruan 67101 Sidogiri Kraton Pasuruan East Java. This research was conducted from February to August 2018.

Research Approach

The research is a qualitative research with the intention of exploring the problems and understanding the naturally complex terrain of problems without statistics as an analytical tool (Creswell, 2013). Some descriptions are employed to find principles and explanations that lead to conclusions. Sukmadinata (2007) stated that qualitative research is inductive, researchers allow problems arise from the data, or are let open for interpretation. Data is collected from careful observation, which includes descriptions in detailed contexts together with notes on in-depth interview results, as well as the results of document analysis, and notes.

The type of qualitative research in this study is a case study. As the name implies, the case study method examines a particular case or phenomenon in society that is deployed comprehensively to study the background, circumstances, and interactions that occur, which in this case is the case of the social process of Sidogiri's Islamic Boarding School financial responsibility. Because the research specifically examines particular matter or system, the case study is not to draw conclusions about the phenomenon of particular population or group, yet specifically intended for the event or phenomenon under the current study. Although it includes a single system unit, the case study does not have to examine limited to one person or individual, but it can be carried out with several people or objects that have a single unitary focus of the studied phenomenon. This study will examine not only one person, but also some people who understand the social process of accountability in Sidogiri Islamic Boarding School.

To get comprehensive data, the case study uses interview, observation, together with documentary techniques, which later be analyzed. Case study data can be obtained from all concerned parties, in other words the data in this study were collected from various sources (Nawawi., 2003). If this study to be related to the treasury department or the management team in Sidogiri Islamic Boarding School.

The decision on the choice of informants or resource persons is done by purposive sampling technique, namely the selection of samples based on certain characteristics that are considered to have relevance to research (Ruslan., 2008: 157). The following is the profile of the informants who will be asked for information: 1) Fatchuddin, S.Ei (Position: Treasurer III); 2) Lutfillah Habibie (Position: Madrasah teacher and Management section of several business and social organizations Sidogiri Islamic Boarding School, such as Islamic Boarding School Cooperative Sidogiri).

Data Collection Technique

Data collection techniques include various field strategies that carried out simultaneously through the document analysis, informants/ respondents' interview, direct involvement, observation and introspection. The aim is to develop insider's views regarding what is happening. Thus, researchers are not just "seeing" but also "feeling" the group of people they are observing.

Data Validity Technique

In applying the validity of the data requires a technique of checking data based on several criteria, such as the criteria for transferability in qualitative research even though the empirical event is the identical, but if the context is different it cannot be generalized; dependency criteria on qualitative research are very difficult to find the conditions that are truly the identical, because in this case, humans as the instruments must have a factor of fatigue and saturation; and the certainty criteria in qualitative research emphasize not only the person but also emphasize the data. So we need a data analysis approach that synthesizes data or guarantees the data is on its validity from various sources, namely through triangulation.

Triangulation is based on the existing data. Therefore, planning for triangulation begins with identifying key questions, ensuring answers to questions that are made, identifying sources and backgrounds, and making questions if necessary. Hence, from the four types of triangulation the researcher uses data triangulation, namely comparing or re-checking the degree of trust in information obtained through sources and data by comparing the results of observations with interviews; compare the results of interviews with one speaker and other sources; comparing the results of interviews with documents that are still related to information about how social processes and practices of accountability at Sidogiri Pasuruan Islamic Boarding Schools.

Data Analysis Technique

Data analysis was carried out by interpreting the social process of accountability of Islamic boarding schools, from the religious side, cultural practices in the environment of the Islamic boarding schools, to the implementation of current accountability, the synchronicity between material data that has been interpreted by accounting science, interpreting and determining the value behind local religious and cultural activities. In this study, the analysis was carried out by comparing the description and results of the study.

Results and Discussion

Management of Sidogiri Islamic Boarding School

1. Caregivers are the highest leaders who hold full authority in the Sidogiri Islamic Boarding School. Caregivers are determined from the hearing of the Family Council of the Sidogiri Islamic Boarding School.
2. The Family Assembly is a body whose members consist of grandson KH. Nawawie bin Noerhasan bin Noerkhotim. The Family Assembly is a body that serves to assist the caregivers' duties in maintaining and establishing the foundation and basics of the Sidogiri Islamic Boarding School, to realize the ideals and noble goals of the Sidogiri Islamic Boarding School.
3. The management is a body that is appointed and determined by the Family Council of the Sidogiri Islamic Boarding School for a certain term of office. The management functions as the executing body of the Sidogiri Islamic Boarding Schools programs. The management consists of two levels, namely the Daily Management and Executive Board.

Social Accountability Process of Sidogiri Islamic Boarding School Reflection on the Accountability of Islamic Civilization at the Sidogiri Islamic Boarding School

Islam is a source of knowledge. Through the Qur'an, God has shown humanity everything as a guide to life in the world. The religious teachings of Islam are growing rapidly in Indonesia, one of them because of the existence of Islamic boarding schools. As a social institution that wishes to broadcast the religion of Islam, Islamic boarding schools needs funds that are not small in operating all the activities they do. The more the number of students who study in Islamic boarding schools, the greater the funds that is needed by managers in launching the Islamic boarding schools activities, especially those related to the continuity of the learning process. Therefore, the management will also automatically record the finances of Islamic boarding schools, with the intentions of facilitating the management with the existing funds. Since, recording related to money is crucial, hence in the Qur'an itself it is recommended to do it, so that it makes it easier for every human being to run *muamalah*. To be precise in the letter of Al-Baqarah verses 282 and 283 which have a purpose for the benefit of the people.

يَا أَيُّهَا الَّذِينَ آمَنُوا إِذَا تَدَانَيْتُمْ بِدَيْنٍ إِلَىٰ أَجَلٍ مُّسَمًّى فَاكْتُبُوهُ وَلْيَكْتُب بَيْنَكُمْ كَاتِبٌ بِالْعَدْلِ وَلَا يَأْب كَاتِبٌ أَنْ يَكْتُبَ كَمَا عَلَّمَهُ اللَّهُ فَلْيَكْتُبْ وَلْيَمْلِكِ
الَّذِي عَلَيْهِ الْحَقُّ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا يَبْخَسْ مِنْهُ شَيْئًا فَإِنْ كَانَ الَّذِي عَلَيْهِ الْحَقُّ سَفِيهًا أَوْ ضَعِيفًا أَوْ لَا يَسْتَطِيعُ أَنْ يُمِلَّ هُوَ فَلْيَمْلِكْ وَلْيُهَيِّئْ بِالْعَدْلِ
وَأَسْتَشْهِدُوا شَهِيدَيْنِ مِنْ رِجَالِكُمْ فَإِنْ لَمْ يَكُونَا رَجُلَيْنِ فَرَجُلٌ وَامْرَأَتَانِ مِمَّنْ تَرْضَوْنَ مِنَ الشُّهَدَاءِ أَنْ تَضِلَّ إِحْدَاهُمَا فَتُذَكَّرَ إِحْدَاهُمَا الْأُخْرَىٰ وَلَا
يَأْبُ الشُّهَدَاءُ إِذَا مَا دُعُوا وَلَا تَسْمَؤْا أَنْ تَكْتُبُوهُ صَغِيرًا أَوْ كَبِيرًا إِلَىٰ أَجَلٍ ذَلِكَ أَمْسَطَ عِنْدَ اللَّهِ وَقَوْمٌ لِلشُّهَدَةِ وَأَذْنَىٰ إِلَّا أَنْ تَكُونَ
تِجْرَةً حَاضِرَةً تُدِيرُونَهَا بَيْنَكُمْ فَلَيْسَ عَلَيْكُمْ جُنَاحٌ أَلَّا تَكْتُبُوهَا وَأَشْهِدُوا إِذَا تَبَايَعْتُمْ وَلَا يُضَارَ كَاتِبٌ وَلَا شَهِيدٌ وَإِنْ تَفَلَّوْا فَإِنَّهُ فَسُوقٌ بِكُمْ وَأَنْقُوا
اللَّهُ وَيُعَلِّمُكُمُ اللَّهُ وَاللَّهُ بِكُلِّ شَيْءٍ عَلِيمٌ [سورة البقرة, ٢٨٢]

282. “O you who have believed, when you contract a debt for a specified term, write it down. And let a scribe write [it] between you in justice. Let no scribe refuse to write as Allah has taught him. So let him write and let the one who has the obligation dictate. And let him fear Allah, his Lord, and not leave anything out of it. But if the one who has the obligation is of limited understanding or weak or unable to dictate himself, then let his guardian dictate in justice. And bring to witness two witnesses from among your men. And if there are not two men [available], then a man and two women from those whom you accept as witnesses - so that if one of the women errs, then the other can remind her. And let not the witnesses refuse when they are called upon. And do not be [too] weary to write it, whether it is small or large, for its [specified] term. That is more just in the sight of Allah and stronger as evidence and more likely to prevent doubt between you, except when it is an immediate transaction which you conduct among yourselves. For [then] there is no blame upon you if you do not write it. And take witnesses when you conclude a contract. Let no scribe be harmed or any witness. For if you do so, indeed, it is [grave] disobedience in you. And fear Allah. And Allah teaches you. And Allah is Knowing of all things.”

وَإِنْ كُنْتُمْ عَلَىٰ سَفَرٍ وَلَمْ تَجِدُوا كَاتِبًا فَرِهْنَ مَقْبُوضَةً فَإِنْ أَتَىٰ بَعْضُكُم بَعْضًا فَلْيُؤَدِّ الَّذِي أُؤْتِمِنُ أَمْنَهُ وَلْيَتَّقِ اللَّهَ رَبَّهُ وَلَا تَكْتُمُوا الشُّهَدَاءَ وَمَنْ
يَكْتُمْهَا فَإِنَّهُ آتَمٌ قَلْبًا وَاللَّهُ بِمَا تَعْمَلُونَ عَلِيمٌ [سورة البقرة, ٢٨٣]

283. “And if you are on a journey and cannot find a scribe, then a security deposit [should be] taken. And if one of you entrusts another, then let him who is entrusted discharge his trust [faithfully] and let him fear Allah, his Lord. And do not conceal testimony, for whoever conceals it - his heart is indeed sinful, and Allah is Knowing of what you do.”

The command in the verse aims to protect the justice and truth so that it emphasizes on the existence of accountability. In other words, Islamic religion considers that economic transactions (*muamalah*) have very high important values, so that the existence of records can be used as evidence and witnesses that is needed to avoid suspicion of certain parties or fraud, which will later be feared that one of them will be able to deny the agreed agreement.

Financial accountability is the information science that tries to convert evidence and data into information by measuring various transactions and the consequent grouped in accounts, estimation or financial posts such as assets, debt, capital, results, costs, and profits. When compared to the explanation in the Quran, we must measure fairly, not to be exaggerated and not to be reduced. We are forbidden to demand justice for measure and scales for us, while for others we reduce it. In this case, the Al Quran states in various verses, among others, in the Surah Asy-Syu'ara verse 181-184 which says:

﴿أَوْفُوا الْكَيْلَ وَلَا تَكُونُوا مِنَ الْمُخْسِرِينَ ۝ ١٨١ وَزِنُوا بِالْقِسْطَاسِ الْمُسْتَقِيمِ ۝ ١٨٢ وَلَا تَبْخَسُوا النَّاسَ أَشْيَاءَهُمْ وَلَا تَعْتُوا فِي الْأَرْضِ مُفْسِدِينَ ۝ ١٨٣ وَالَّذِينَ الْأُولَىٰ وَالْحَيْلَةَ الْأُولَىٰ ۝ ١٨٤﴾ [سورة الشعراء, ١٨١-١٨٤]

181-184. “Give full measure and do not be of those who cause loss. And weigh with an even balance. And do not deprive people of their due and do not commit abuse on earth, spreading corruption. And fear He who created you and the former creation.”

Truth and fairness in measuring (scaling), according to Umer Chapra also involves the measurement of wealth, debt, income capital, costs, and company profits, so that an accountant must count the wealth properly and fairly. An accountant will present a financial report compiled from evidence in an organization carried out by the appointed management or previously appointed. Management can do anything as the management suit in presenting reports in accordance with their motivation and interests, so logically it is feared the management will put their interests in the presentation. For this reason, an independent accountant is required to examine the report and its evidence. These examination methods, techniques and strategies are studied and explained in Auditing Science. In Islam, this auditing function is called “*tabayyun*” as explained in Surah Al-Hujuraat verse 6 which reads:

يَا أَيُّهَا الَّذِينَ ءَامَنُوا إِن جَاءَكُمْ فَاسِقٌ بِنَبَأٍ فَتَبَيَّنُوا أَن تُصِيبُوا قَوْمًا بِجَهْلَةٍ فَتُصْحَبُوا عَلَىٰ مَا فَعَلْتُمْ نُدْمِينَ ۝ ٦﴾ [سورة الحُجرات, ٦]

6. “O you who have believed, if there comes to you a disobedient one with information, investigate, lest you harm a people out of ignorance and become, over what you have done, regretful.”

The mentioned verse above is one of the foundations of Islamic religion in social life. Because humans cannot reach the truth of information directly, it requires justification from other parties. Parties who have honesty and high integrity so that they only convey the right things. Hence, this verse teaches humans that to always check and confirm the information received before making a decision, so that it can produce quality and reliable decisions.

Accounting in Arabic is *Al-Muhasabah* derived from the word *masdar hassaba-yuhasbu*, which means to count or measure. In terms of, *al-Muhasabah* has various origins of words namely *ahsaba* which means “guarding” or “trying to get” also comes from the word *Ihtiasaba* which means “expecting a reward in the hereafter with the acceptance of someone’s book from God”, also means “making attention” or “account for it”. If the word *muhasabah* is associated with *ihtisab* and its image is associated with recording, then the meaning is someone’s actions which continually until they arrive at the afterlife court and through scales (*mizan*) as the measurement tools, and God as his accountant.

Likewise, in *shari’ah* accounting the basic sources are the Qur’an, Hadith, Sunnah *Nabawiyyah*, *Ijma* (the agreement of the Islamic scholars), *Qiyas* (similarities of certain events), and *‘Uruf* (customs) which do not conflict with Islamic *Sharia*. Financial records have the purpose of ensuring truth, certainty, transparency and fairness among the concerned parties, in addition to prohibiting forms of transactions that are contrary to the *Shari’ah*. As said by Harahap (2001: 120) that the core of the principles of *shari’ah* accounting according to Al-Qur’an is a manifestation of justice, cooperation, the balance of the prohibition to do any transaction that is contrary to the *Shari’ah*. In this case, including exploitation and all forms of ignorance. Because in the Al-Qur’an and Hadith, which is the main reference for the

formation of *syari'ah* accounting, it is explained that there is a prohibition in the case of any excessive exploitation, it will lead us to the direction of ignorance. Triuwono (2000: 25) explains that the purpose of *syari'ah* accounting in this case is financial statements:

“To bind individuals to an ethical network in order to create social realities that contain taukhid values and submission to God’s provisions”

It means that all matters related to the responsibility of Islamic law (*shari'ah*), have the purpose of creating a condition of *rahmatan lilalamin* by obeying all the commands of Allah and avoiding all prohibitions. All of which will bring benefit to the lives of all parties, as stated by Hidayat (2002: 431), that a series of objectives of accountability in Islamic law is to achieve benefit. This is the basis for making financial responsibility at the Sidogiri Islamic Boarding School.

The following are the characteristics of financial report in the sharia frame that are used as guidelines in Sidogiri Islamic Boarding School:

1. Reported correctly, as explained in the letter Yunus verse 5
2. Quick report, which is illustrated in Al Baqarah verse 202; surat Al ‘Imran verse 19; Surat Al Ma’idah verse 4; surat Ar Ra’d verse 41
3. Made by experts (accountants), which are illustrated in Ar Ra’d verse 21 and verse 40; surat Al Mu’minun verse 117; surat Al Ghashiyah verse 26
4. Bright, clear, firm and informative, which is explained in the letter Al Isra ‘verse 12; Ibrahim’s letter verse 41; letter Al Inshiqaq verse 3
5. It contains comprehensive information, explained in the letter Al An’am verse 52 and surat Az Zumar verse 10
6. Information is addressed to all parties involved horizontally and vertically, which is reinforced by the letter Al Baqarah verse 212; surat Al ‘Imran verse 27 and verse 37; letter Ar Rad verse 18 and verse 40 (verse 40 already explained before); Surat An Nur verse 38; Shad’s letter verse 39; and Surat Al Haqqah verse 52
7. Detailed and thorough, which has been strengthened in letter At Talaq verse 8
8. There is no manipulation, the meaning of which is listed in verse Al Haqqah verse 20 and the letter An Naba ‘verse 27
9. Performed continuously (not negligently), which consequently is explained in the letter Al Anbiya ‘verse 1

However, in general the principle of accountability in the context of sharia is as described in surah al-Baqarah verse 282, which contains several principles as the followings:

1. Principles of Accountability

The principle of accountability is a concept that is no stranger to the Muslim community. Accountability is always related to the concept of trust. For Muslims, the issue of trust is the result of human transactions with the *Khaliq* that begins from the womb. Humans were created by God as caliph in the face of the earth. Humans are burdened by Allah to carry out the functions of the Caliphate. The essence of the Caliphate is to carry out or fulfill the mandate.

The implication in business and accounting is that individuals who are involved in business practices must always take responsibility for what has been mandated and done to the concerned parties. The form of accountability is usually in the form of accounting reports.

2. Principle of Justice

To be further interpreted, Surah Al-Baqarah verse 282 contains the principle of justice in conducting transactions. This principle of justice is not only a very important value in the ethics of social and business life, but also a value inherently exist in human nature. This means that humans essentially have the capacity and energy to perform justice deed in every aspect of their lives.

In the context of accounting, asserting, the word justice in verse 282 letter Al-Baqarah, means that every transaction carried out by an organization is properly recorded. Thus, the word justice in the context of accounting applications contains two meanings, namely: First is related to moral practice, namely honesty, which is a very dominant factor. Without this honesty, the accounting information presented will be misleading and very detrimental to society. Second, the word justice is more fundamental (and still rests on the ethical/sharia values and morals). This second definition is more as a driver to make efforts to deconstruct modern accounting towards better (alternative) accounting.

3. Principle of Truth

This principle of truth cannot be separated from the principle of justice. The truth in the Qur'an is not allowed to be confused with falsehood. The Quran has outlined, that the size, tool or instrument for establishing truth is not based on lust. For example, in accounting we will always be faced with problems of recognition, measurement and reporting. This activity can be done well if it is based on the value of truth. This truth will be able to create justice in recognizing, measuring, and reporting economic transactions. The Qur'an outlines, that the size, instrument or instrument for establishing truth is not based on lust.

The Practice of Accountability in Pondok Pesantren Sidogiri

In an interview that the researcher did with one of the treasurers of Pondok Pesantren (Boarding School) Sidogiri, Mr. Fatih, he said that:

"Pondok Pesantren Sidogiri has internal standards of pesantren in carrying out their financial responsibilities, but the financial accounting standards focus on sharia accounting standards (if there are transactions, write them down)".

Islamic Accounting (Sharia) as the Accountability Guidelines of Sidogiri Islamic Boarding School

Sharia accounting has a very broad purpose, but the emphasis lies in an effort to realize the establishment of the sharia in economic activities of humans (Adnan., 1997; Triyuwono., 2000). More specifically, Adnan (1996) divides purpose of sharia accounting into two levels, namely the ideal level and the pragmatic level. At the ideal level the objective of sharia accounting is in accordance with the role of humans on this earth whose essence is the owner of everything, as clarified by Surah Al-Baqarah verse 30, Surah Al-Imran verse 109, Surah Al-Maidah verse 17, and Surah Al-An'am verse 165. Thus the ideal goal of the financial statements should be accountability to God the ultimate owner, Allah SWT. Meanwhile, Adnan (1996) defines the pragmatic purpose of sharia accounting as efforts to provide information to stakeholders in making decisions (Adnan., 1999: 4 in Triyuwono and As'udi 2001: 87).

In the Islamic Boarding School entity, the financial activity records, besides aiming for accountability to God as the highest responsibility, are used for making decisions in regards to the progress and development of Islamic Boarding School and as evidence if one day is needed. This is in line with Syahatah (2001: 44) that points out the purposes of sharia accounting are for saving money, as written evidence (records) when a dispute occurs, for helping to make decisions, and for determining the amount of zakat from income. Further, Triyuwono (2006: 14) explains that the basic objectives of the sharia accounting financial statements are three as follows:

1. Providing information: This means in the case of providing material information, both financial and non-financial. Financial information is information generated from financial transactions carried out by organizations while non-financial information is information that cannot be measured by monetary units, or is not related to finance. In this case it can be mental assets and spiritual assets.
2. Giving a sense of peace (*salam*), affection (*rahman*), and mercy (*rahim*): In this case the form of financial statement information presented will bring people who use it to feel *salam*, *rahman*, and *rahim*.
3. Stimulating the rise of God consciousness: In this case, financial statements present information that can arouse God consciousness for people who use it (especially stakeholders). The intended God consciousness means that it can bring those who use the information are immersed in the spiritual realm, where humans merely hope for God's blessing (which is the highest and noblest goal in life).

Sharia Values in the Accountability of Sidogiri Islamic Boarding School

In the world Islamic Boarding School, the terms in conventional accounting are basically familiar. This term is sometimes used by them because conventional accounting science has long been embedded in our society's thinking. However, they interpret the conventional accounting terms differently without knowing the true meaning of them. For example wealth or assets, in conventional accounting they are interpreted as things that can provide positive net cash flow in the future, to organizations or institutions. Whereas in the pesantren entity, it means all the boarding school's assets, both physical and spiritual, are managed to finance needs and at the same time to develop Islamic boarding schools. The difference is not only in its mention, but also in the forms of recognition, meaning, and recording of the property rights by boarding schools.

As a social and religious organization that is non-profit oriented, the main purpose of the existence of pesantrens is to empower the community in the religious field. Therefore, the pesantren management (superintendents, administrators, and instructors) does not get rewards accordingly, as in a

profit-oriented company. What they are doing is on the basis of worship that whatever they do is done with sincerity. In carrying out their activities, they (administrators) are also not free from financial management, because every pesantren activity always requires funding. The pesantren administrator automatically carry out accounting practices, at least in its simplest form, to inform the amount of the incoming funds, the outgoing funds and the amount of the balance.

Absorption of fund resources from each of these posts comes from the pesantren stakeholders with the cleric or *kyai*'s approval. If there is no agreement, the funds can be bogged down and not budgeted. In other words, the administrators only work on the basis of instructions and approval from *kyai*'s. In this case, the management is only limited to executing orders and financial records in order to facilitate their work if *kyai*'s asks them to explain. As mentioned further by Mr. Fatih, as treasurer of Sidogiri Islamic Boarding School that:

"In making the budget, it refers to the financial report last year. However, in addition to last year's financial report, several meetings are also held in the pesantren to determine the budget for the year ahead. The first is a commission meeting attended by 6 commissioners. Secondly, there is a plenary meeting held twice in a year attended by 40 agencies and daily administrators. The third is a preliminary meeting held once a year attended by the daily administrators. This preliminary meeting is the most important meeting to determine the amount of budget needed. However, if there is no agreement in these meetings, the agreement from Yais will be taken." This illustrates how much influence that Yais have in the operational implementation of Sidogiri Islamic Boarding School.

RANCANGAN ANGGARAN PENDAPATAN DAN BELANJA TAHUN ANGGARAN 1437-1438 H		
NO	DATA PENDAPATAN	NOMINAL
	POS BENDAHARA UMUM	2,971,000,000
1	Penerimaan Hasil Usaha	591,000,000
2	Penerimaan Non Hasil Usaha	1,180,000,000
3	Penerimaan Lain-lain	-
4	Saldo KAS tahun 1437-1438 H.	1,200,000,000
	POS BENDAHARA I	915,500,000
1	Penerimaan dari Madrasah dan LPBAA	290,500,000
2	Penerimaan dari Ma'hadiyah	160,000,000
3	Penerimaan Umum	465,000,000
	POS BENDAHARA II	7,925,550,000
1	Ialah Masalah Tahunan	7,011,450,000
2	Panitia P2SMB	858,600,000
3	Barang cetak	15,000,000
4	Sewa Inventaris Milik Pesantren	25,500,000
5	Layanan Administrasi dan Perbankan	15,000,000
	JUMLAH	11,812,050,000
	DATA PENGELUARAN	
1	Ketua I dan Bawahannya	1,258,237,150
2	Ketua II dan Bawahannya	909,429,300
3	Ketua III dan Bawahannya	1,184,684,000
4	Ketua IV dan Bawahannya	1,535,691,500
5	Bendahara Umum dan Bawahannya	6,765,506,125
6	Sekretaris Umum dan Bawahannya	2,048,005,500
7	Wakil Ketua Umum dan Bawahannya	208,171,000
	JUMLAH	13,909,724,575
	SURPLUS/DEFISIT	2,097,674,575

Fig. 1 Display of the revenue and expenditure book of Sidogiri Islamic Boarding School

In addition for community empowerment in the religious field, the Islamic Boarding School is also established as a form of manifestation of faith to Allah SWT. In the Islamic Boarding School, *kyai*'s and *Ustadz* (teachers) teach Islamic teachings. As a manifestation of faith, they also made sacrifices—in terms of materials and spiritual, to facilitate the eminence of Islam. Material sacrifice means sacrificing materials, or everything needed in the establishment and development of Islamic Boarding School that can be worth money. Meanwhile, spiritual sacrifice refers to activities that can be actualized in the forms of attitudes and actions or behavior.

In setting up a Islamic Boarding School, a *kyai* usually sacrifices a large portion of his assets as initial capital even though he will not consider it as capital to avoid expecting profits from what he has given. The intended capital means part of charity that leads to worship alone. All the assets given are aimed at developing pesantren. For *Kyai*, it is an inner satisfaction that cannot be counted materially. Therefore, in Islamic Boarding School communities, there is not always a record of every asset that has been given to meet the needs of pesantren. Sometimes only certain expenses are recorded which are sourced from the hands of the management, while the funds through the hands of *kyai* and *Gus* are usually not recorded thoroughly.

Because of such belief, financial records become less important matter in Islamic Boarding School. The more important thing is that the funds are properly distributed. This implies that what is important according to the Islamic Boarding School management is that the funds are from lawful sources and spent in the ways that Allah guides in order to get a blessing from God.



Fig. 2 The Plenary Material Book

As a religious and civic institution, the Islamic Boarding School is non-profit oriented. Although the Islamic Boarding School gets profits from businesses the managers run, all will go into the Islamic Boarding School's cash and be used for the development of the Islamic Boarding School. Only a small of them is for the management's personal income for sufficient living expenses. It is in line with Anthony and Govindarajan (2005: 406) who clarify that non-profit organizations are those that do not distribute profits to those who have capital, but only compensation to managers and their members who are directly involved in the business.

If the Islamic Boarding School community defines and practices assets from a religious perspective, then all of its references are religious teachings which are based on Qur'an and Sunnah, the purpose of which is to reach a level of profit that surpasses the reality of the world and achieves essential benefits, namely profit in the hereafter. They believe that increasing worship will increase profits in the hereafter. The meaning of worship is not just to implement the five pillars of Islam, but with other practices. One of them is enriching oneself and spending it in the ways that Allah guides and increasing inner assets in the form of useful knowledge. That is the knowledge taught to the students, which will later be applied and kept alive in their lives in the community.

As a religious study institution, the Islamic Boarding School is also a place to shape the mental of students to become trustworthy human beings. They also believe that only the trustful person can carry out a responsibility whatever the form of responsibility is. If it is carried out with full of trust, then it comes to its intended purpose with the permission of Allah SWT.

This trust element is considered by the *Yai* as an important asset compared to other material assets. According to him, a trustworthy person is a characteristic that every human being must possess as *kholifatullahfilard* (the leaders on this earth). This is because the goodness will not be achieved if the leaders on this earth do not have that personality. This becomes a basic principle and is even considered as an asset for the pesantren. From those trustful individuals lies the success of an institution. It can be observed by the researcher from how each Islamic Boarding School administrators carries out his respective duties. It is also cultivated by the *Kyai* to the students in order for them to keep holding the mandate and carrying out the *amar ma'ruf nahi munkar* (enjoining what is good and forbidding what is wrong) principle. If they cannot implement it then God will curse them. As explained in the Surah Al-Maidah which meaning as follows.

لُعِنَ الَّذِينَ كَفَرُوا مِنْ بَنِي إِسْرَائِيلَ عَلَى لِسَانِ دَاوُدَ وَعِيسَى ابْنِ مَرْيَمَ ذَلِكَ بِمَا عَصَوْا وَكَانُوا يَعْتَدُونَ ٧٨ كَانُوا لَا يَتَنَاهَوْنَ عَنْ مُنْكَرٍ فَعَلُوهُ لَبِئْسَ مَا كَانُوا يَفْعَلُونَ ٧٩ [سورة المائدة، ٧٨-٧٩]

"Those of the Children of Israel who took to unbelief have been cursed by the tongue of David and Jesus, son of Mary, for they rebelled and exceeded the bounds of right. They did not forbid each other from committing the abominable deeds they committed. Indeed what they did was evil." (QS. Al-Maidah 78-79).

Upholding trust is one of the religious orders that is always instilled in the Islamic Boarding School teachings because by holding the trust every individual action in the Islamic Boarding School environment will foster a great sense of responsibility for each action. This is the basic capital to build faith. The *kyai*'s put the nature of trust as one of the assets of pesantren that is far more valuable than the material assets. This is considered by being a trustful person, someone will always be careful in acting and always consider thoroughly every decision he makes towards other entities in his environment. Ultimately, he will be more sensitive to his environmental conditions.

Applying all of this is basically not easy. It is necessary to cultivate the faith very early, to be self-discipline, and to have good mental as well as to practice these persistently. Hence, as *khalifatullah* people can practice the *amar ma'ruf nahi munkar* as ordered by Allah SWT in His words:

يُنِّيْ اَقِمِ الصَّلَاةَ وَاْمُرْ بِالْمَعْرُوفِ وَاَنْهَ عَنِ الْمُنْكَرِ وَاَصْبِرْ عَلٰى مَا اَصَابَكَ اِنَّ ذَلِكَ مِنْ عَزْمِ الْاُمُوْر ١٧ [سورة لقمان، ١٧]

"O my son, establish prayer, enjoin what is right, forbid what is wrong, and be patient over what befalls you. Indeed, [all] that is of the matters [requiring] determination." (Surah Luqman: 17).

The command in the above verse really requires determination and persistence to carry out (Ilyas., 1999: 40). This is where mental value plays an important role. This mentality determines the human characteristics reflected in their actions. Mental generates actions as the easiest visual to be seen from mental phenomena (Samuji., 2010: 112). This mental aspect is found in each individual in the Islamic Boarding School management including the superintendents, administrators, and educators or teachers who are then transmitted to the students to be used as part of the education doctrine of Islamic Boarding School. Trustworthy people will be away from the bad things happened in the world and in the hereafter for they are honest and trustworthy.

In its practice, Sidogiri Islamic Boarding School has a number of activities that are mandated to the Islamic Boarding School management that need to always be accounted for. This is a form of honesty from all Islamic Boarding School administrators. Any budget or activity that has expenditure must have a report. In Sidogiri Islamic Boarding School the evaluation report is conducted every year, and the results can be used as a reference for the next year. For example, in the treasury section in 2017 all records of income and expenditure have been made by making a General Journal to make the records clearer and more balanced. Besides, to have cash withdrawal in the form of contributions, it must be handled and centralized under the coordination of the general treasurer.

It has become part of the tasks for the pesantren to manage its finances in order to be able to fulfil every need. Therefore, the administrators must be smart to allocate or to budget the existing funds. Thus it requires the asset management records of the Islamic Boarding School with the aim of facilitating the work and accounting for the finances entrusted by the superintendents to them. The records done can be said to be Islamic-based, because every transaction record is carried out by always considering halal-haram, no longer profit and loss oriented. According to them, they pay attention to the halal-haram sources of funds and the distribution of funds made solely in order to get God's blessings. If they have been blessed, then automatically they will obtain benefits, both materially and spiritually and vice versa. Everything is done solely to reach out the financial development of the Islamic Boarding School and simplify the management, but not to calculate the amount of profit achievement. Such a record mechanism means that:

1. There is simplicity in presenting the cash flow reports because there is no demand from *kyai*'s as the superintendents as well as the highest authority for detailed reports. They more concern the administrators' honesty in carrying out their duties.
2. Behind the simplicity of this mechanism, there is a strong responsibility from each manager or administrator.
3. Honesty is implied in the presentation of the cash flow statements as there is trust in it. The *kyai*'s and other users of the records believe that the reports are done as they are and there is no manipulation of the data in the presentation.
4. The element of worship is that in every activity in the pesantren is intended as a kind of worship, including in making the financial activity reports. By doing so, the reports are made simple, hence other people can understand the reports. Moreover, there is no tendency in making the reports. All they do is because of Allah SWT.

It can be concluded that being honest and doing good things truly from heart are including worship, and people must have sincerity to implement their worships in order to get a big blessing. Spirituality only exists in free situations, including free from the mind power. Humans are then driven by awareness within themselves to do something. Sometimes, it cannot be reached by the mind and cannot be expressed in words. The spiritual word is originally from a root word of *spirit* meaning soul. Besides, this word originally comes from another language *spiritus* which means breathing that can also be interpreted as a purifying form of alcohol. In other words, the spiritual is considered something pure. When we are aware of who we are, where our position in the universe is, and where the direction of life is, this means we have entered the area of spirituality (Adhi & Erningpraja., 2010).



Fig. 3 The Work Program Book as a form of mandate for the administrators

From the discussion of the results above, it can be concluded that spiritual assets according to the pesantren entity are sincere, which is the high level of faith of each individual, where the level of one's faith starts from *Islam*, *iman*, and *ikhlas*. The highest level of spirituality in humans is *ikhlas* that can be interpreted as a statement of love for God. Humans' love for God is able to shift humans' love to others, including the love of humans for materials.

The above values are always embedded in the life of the Islamic Boarding School, all of which are basically assets that support the continuity of Islamic Boarding School in carrying out worship activities and in providing benefits to the society. This is based on the fact that the existence of pesantren is not only for the benefit of certain group of people but also for spreading harmony in the surrounding community.

The Meaning of Accountability from the Management of Sidogiri Islamic Boarding School

According to Mr. Fatih, as treasurer of Sidogiri Islamic Boarding School:

"Accountability that is implemented at this Sidogiri Islamic Boarding School uses internal standards, where the internal standards of the Islamic Boarding School refer to sharia accounting. Accountability is meant that every financial transaction that occurs must be written, this is also explained further in Surah Al-Baqarah verses 282 and 283."

This is also approved by Ustadz Lutfilah Habibie by stating:

"Every budget in Sidogiri Islamic Boarding School must have evidence as an accountability not only in the eyes of humans but also in the eyes of God."

The Advantages of Accounting with Sharia Values (According to Mr. Fatih), Namely:

- Avoid usury; In sharia transactions, the report presentation does not only use the concept of time value of money and is made in such a way that it looks better and meets the needs of the management in decision making, but also should contain moral values and norms.

- Having a tolerance element; Islamic accounting does not only focus on the implementation of accounting alone, but also there is an element of zakat which is one of its advantages. The theories in accounting also takes into account interests that have an element of tolerance on all parties.
- Legal basis from God; the legal basis used is in accordance with the laws of Islam, where the provisions and legal basis are not made by human hands, but come from God. They cannot be doubted and will not change within the times.

Several Accounting Principles interpreted by the Administrators of Sidogiri Islamic Boarding School:

- Principle of Full Disclosure; This principle requires accounting financial statements to disclose important matters to expect the report to be clear and not misleading. There is no manipulation and nothing is covered up. The basis is Surah Al-Baqarah verse 282.
- Principle of Consistency; The procedure used that has been agreed must be followed and implemented consistently from time to time. As has been done in Sidogiri Islamic Boarding School that this institution must do budgeting every three months, as well as the plenary meetings and general meetings that must be consistently implemented to support the accountability of Islamic Boarding School.

Conclusion

Islamic Boarding School as social institutions that aim to introduce and spread Islam definitely need a large number of funds in operating all the activities they do. The more the number of students who study in a Islamic Boarding School, the greater are the funds needed by managers in launching their Islamic Boarding School activities, especially those related to the smooth of learning process.

Therefore, the management will also automatically record the finances of Islamic Boarding School, with the aim of facilitating the management of their existing funds. Because financial record is an important matter, the Qur'an also recommends to do so to make every human being is easier to run *muamalah* (interaction and exchanges among people) for the benefit of the people, precisely as stated in Surah Al-Baqarah verses 282-283. The instructions in the verses aim to enforce justice and truth that emphasize accountability to avoid suspicion of certain parties or fraud which will later be able to deny the agreement. As a result, fair measurements can be obtained, not exaggerated and not reduced (Ash-Syu'ara verses 181-184). In other words, it is to prohibit forms of transactions that are contrary to the sharia.

In the Islamic Boarding School, thus, the financial records are aimed at accountability to God as the highest responsibility as well as making decisions related to the progress and development of the pesantren and can be used as evidence if needed. This is in accordance with the objectives of sharia accounting (financial reports) that are to save money, as written evidence (a record) when a dispute occurs, to help making decisions, and to determine the amount of income to spend for zakat. In carrying out duties in the Islamic Boarding School, they (the administrators) are also not free from financial management because every Islamic Boarding School activity always requires funding. Therefore, even though in its simplest form, the Islamic Boarding School administrators also automatically implement accounting practices. The models of practices in the pesantren are those related to informing the amount of the incoming funds, the amount of outgoing funds and the amount of the balance.

In the world of Islamic Boarding School, the terms in conventional accounting are actually quite familiar. Sometimes, the administrators use their own terms. In their daily lives, they may mention the terms, but unfortunately they interpret them differently. What matters for them is that the funds are properly distributed. This implies that what is important according to them is a lawful source, spent in the ways that Allah orders, and hope only for God's blessings. It can be said that the Islamic Boarding School has a mandate to be accountable with the funds they manage. This can be seen from the work program book that must be handled by all the administrators of Sidogiri Islamic Boarding School. Those who are trustworthy in carrying out each of their duties will, of course, directly influence income from Islamic economic activities, and increase or decrease the amount of assets available. This is one of the reasons why in the Islamic Boarding School the financial reports in a simple form is only a kind of cash flow.

Research Limitations

1. The literature used in this research is collected from various articles and journals in the form of translations from English, thus the translation process caused the possibility of differences in meanings and purposes.
2. The location of this research is in Sidogiri Islamic Boarding School in Pasuruan, East Java, which is only for male students that makes the female researcher is not easy to enter the research location. Consequently, it is rather difficult to see the accountability related activities in this pesantren.
3. During the process of data collection, the researcher is only allowed to take several pictures, because the data are indeed only for the internal circle of Sidogiri Islamic Boarding School.

Suggestions

1. Similar research needs to be carried out from this research which might be able to explore financial management or financial flow in pesantrens, because there is still very little research related to this. Thus it can enrich our understanding of accountability within the scope of pesantrens. Future research is expected to conduct research with different research methods.
2. For the next researchers, they are expected to look for pesantrens that are in accordance with *Muhrim* (the same gender), for they can be more flexible in deepening their research in the expected location.

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