The implementation of spiritual and financial accountability in Islamic boarding school

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Abstract
Islam views that accountability should not only be aimed at humans but also Allah. Pesantren, one of the Islamic-based religious institutions, has aided in addressing the educational demands of a wider segment of society. There are ongoing requests for pesantren to display accountability in more suitable ways as they obtain money from stakeholders. Since Islam believes that accountability should not only be financially oriented but is aimed at worshipping Allah and obtaining blessings, the current research aimed to introduce critical themes of pesantren accountability. We were interviewed ten key informants of Assalafi Al Fithrah Islamic Boarding School, Surabaya. By using phenomenology as a method, we found three themes of accountability. First, spiritual accountability is reflected by has a sincere heart and a noble goal. They work for more reasons than just financial aim and welfare, but to do their khidmah (dedicate or submission). They hope to assist both the students and the neighborhood surrounding the Islamic boarding school by offering welcoming places of prayer and by holding frequent Islamic preaching events. In term of program accountability, every activity or program at an Islamic boarding school must be reported in order to ensure that it is accountable. Each program is also widely published using the official Islamic boarding school web site and social media. Financial accountability is reflected by the adaptation of PSAK 45 in the preparation of financial statements. The Islamic boarding school, on the other hand, concluded that financial reporting should not be restricted to paper reporting exclusively. Real responsibility for Islamic boarding schools comes from publicly disclosing their development, at a greater sermon attended by the wider community.

Keywords: Accountability; Accounting; Financial; Spiritual; Islamic Boarding School.

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Introduction

Accountability is an effort to build trust and fulfill public rights. Randa & Daromes (2014) argued that the organization must build accountability based on the expectation principal, not just for the agent's benefit, to build public trust. This is because accountability aims to increase public trust (Alessandro et al., 2021; Beshi & Kaur, 2020; Muddatsitsir et al., 2018; Schmidthuber et al., 2021).

As one of the Islamic-based religious institutions, Pesantren has contributed to Muslim society's educational needs (Basri, 2013; Undang Undang Republik Indonesia No. 18 Tahun 2019 Tentang Pesantren, 2019). Despite a policy for pesantren, the government has not planned funds for them in either the state or regional budgets (APBN or APBD) (Badrudin et al., 2021). The enactment of numerous rules and regulations that affect Islamic boarding schools, such as Law Number 41 of 2004 on Wakaf, raises concerns about the need to enhance the accountability structure of these institutions (Suhendi & Sholeh, 2021). This requirement will make Islamic boarding schools more relevant and establish public accountability.

As pesantren collect funding from stakeholders that do not certainly accept value in return and work with a scale of beneficiaries, including the most susceptible people in our society, there are recurring demands for pesantren to present accountability in more appropriate ways and to wider stakeholders (Cordery et al., 2019). Pesantren accountability is the form of moral responsibility for managing public funds. Pesantren needs to create credibility with donors and the wider community.

The issue of accountability in NGOs since the 1990s (Dhanani & Connolly, 2015). This issue arises from the main objective of this organization is to help the community solve their problems on behalf of the public interest (Yuesti et al., 2016). However, it seems to be weak in terms of its accountability. Several empirical studies have proved the weakness of NGO accountability in practices and mechanisms (Brown & Moore, 2001; Yuesti et al., 2016).

This research aimed to introduce critical themes of pesantren accountability. As Islamic boarding schools are the education of nonprofit organizations and the oldest Islamic educational institutions in Indonesia, there should be able to meet the demands of accountability. The government and society also recognize the existence of pesantren in the education and small enterprise field. Due to enhance accountability, Bank Indonesia, in collaboration with the IAI association, issued a pesantren accounting standard (PAS) in 2017 which became effective as of May 2018. This IBSS is expected to improve the quality of Islamic boarding school financial reporting so that the boarding school can meet the demands of more comprehensive public accountability. However, most Islamic boarding schools have not implemented these standards.

Many Islamic boarding schools are large organizations, as evidenced by the building area and management, but have not been able to provide public accountability following accounting standards. Most Islamic boarding schools only provide simple bookkeeping due to no demands from donors. Some studies have been conducted relating accountability of education institutions (Deming & Figlio, 2016; Mbiti, 2016; Smith & Benavot, 2019) and Islamic education (Ahyar, 2020; Wirawan, 2019). Smith & Benavot (2019) discussed that accountability is the voice of stakeholders who work, learn, and teach in schools and other educational institutions. Deming & Figlio (2016) focused on the bottom line that accountability works, but rarely as well as one would hope, and often not entirely in the intended ways. Accountability study in Islamic education suggested three aspects in Islamic boarding schools to be accountable: appropriate human resources, partnering with associations to implement specific financial accounting standards, and use of information technology (Ahyar, 2020).

Another study conducted by Wirawan (2019) has found sources of boarding school funding from the students interestingly, so the financial reports are mainly submitted to parents of students as prominent donors. Most studies have not answered how the accountability of
Islamic Boarding schools should still be a complex problem. It is generally accepted that Islam requires accountability to be addressed primarily to Allah and other stakeholders. This study fills the literature gap on accountability from a religious perspective, namely from an Islamic perspective. Therefore, the accountability concept to be built is not limited to financial accountability but also from a religious perspective.

This study was conducted at the Assalafi Al Fithrah Surabaya (AAF), one of pesantren in Surabaya. AAF is one of the most prominent Islamic boarding schools in Surabaya, which was founded in 1985 by KH. Hadratusy Syaikh. AAF has referred to PSAK No. 45 in preparing financial reports. This means that AAF is aware of its responsibility as an NGO that raises funds from the wider community. However, these financial reports are not yet openly accessible; they are still intended for internal purposes. It could be no demands from donors, Achmad Asrori Al Ishaqy RA.

Methodology
This study uses a phenomenological approach to explore the meaning and practice of accountability in the Assalafi Al Fithrah Islamic boarding school, Surabaya. The phenomenological approach tries to build concepts or phenomena based on individual meanings obtained based on life experiences (Creswell et al., 2012). So, with phenomenology, the world is understood from the point of view of individual life experience, including metaphysical experience (Chabrak et al., 2019). So, the point that we want to aim at from the phenomenological approach is to understand the subject from the point of view of the subject himself (Waked & Yusof, 2016).

The informants in this study were selected based on several criteria, namely having worked for at least 3 years and being willing to take part (participate) in the research. Besides, the informant worked in the section relevant to the research topic, namely in the finance section, education section, and the head of the pesantren. In addition, this research involves stakeholders, namely student (santri) parents and traders around the pesantren. Based on these criteria, this research involved 10 selected informants as follows:

<table>
<thead>
<tr>
<th>No</th>
<th>Name</th>
<th>Position</th>
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<tr>
<td>1</td>
<td>Muhamad Musyafa’</td>
<td>Head of Islamic Boarding School</td>
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<tr>
<td>2</td>
<td>Nashiruddin</td>
<td>Head of Education</td>
</tr>
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<td>3</td>
<td>Ridwan</td>
<td>Head of Finance</td>
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<td>4</td>
<td>In Nur Kayanti</td>
<td>Headmaster/Moslem Teacher</td>
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<td>5</td>
<td>Halimatus Sa’diyah</td>
<td>Accountant</td>
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<td>6</td>
<td>Arief Widijatmoko</td>
<td>Financial Consultant</td>
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<td>7</td>
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<td>8</td>
<td>Mualifa</td>
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<td>9</td>
<td>Ani</td>
<td>The guardians of students</td>
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<tr>
<td>10</td>
<td>Sukardi</td>
<td>Traders in the school</td>
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</table>

Research data were extracted by direct observation and in-depth interviews with key informants, while financial report data were obtained from the finance section and profiles on the pesantren website. Data were gathered using a self-administered form, various step interviews gathered by attending some Islamic activities held by pesantren for neighbourhood communities: (1) pengajian (public lectures or routine congregational recitation) led by Islamic preacher, Ustadz Musyafa; (2) tahlilan (sending prays to the ancestors); (3) large-scale pesantren event such as greater Islamic sermon (tabligh akbar); (4) direct conversations after
delivering an Islamic preaching. By involving in the routine Islamic recitation or Islamic preaching, the researcher got a permit and research data from all informants.

The data were analyzed in stages as used in the model by Miles et al. (2014): data reduction, data display, and conclusion drawing or verification. In addition, this study was validated using source and document triangulation techniques to obtain valid data.

**Results and Discussion**

Accountability study in Islamic education suggested three aspects in Islamic boarding schools to be accountable: appropriate human resources, partnering with associations to implement specific financial accounting standards, and use of information technology (Ahyar, 2020). In this subsection, we analyze key concepts of the meaning of accountability and how it implemented based on informants’ understanding. We found four themes of what accountability means: producing an evidence, honesty, sense of belonging, knowledgeable santri and wider community as the real evidence of education success. Overall, the meaning of accountability conveyed by informants of AAF stated that accountability is how to be responsible for the trust. In the next sub section, this study provide concrete examples of how accountability is implemented in pesantren.

**General perspective of accountability**

Specifically, accountability is a way of producing a report (evidence), accountability must start from a sense of belonging, accountability as a form that is visible and accessible to the broader community, and finally, accountability is how to be honestly responsible to Allah. In term of accountability is evidence, this study found that accountability is the requirement to disclose all that has been demanded. From the results of the interviews conducted with the Head of Finance, the understanding is that financial accountability must be appropriately recorded. This is interpreted correctly by presenting evidence from financial and other supporting reports. Besides that, Ustadz Ridwan also interpreted accountability as accountability to the giver trustworthy. This is evidenced by the monthly report to the kyai (religious scholar) family, the head of the boarding school, and the head of foundation. Accountability is implemented through reporting, which means that accounting is involved (Hudaya et al., 2015; Mohammed et al., 2020; Randa et al., 2011). The order to take notes is explained in surah Al-Baqarah verse 282, in which Allah commanded humans to write. Those who are capable and knowledgeable are prohibited from being reluctant to write down.

The Islamic boarding school’s accountability report has a standard form and has been implemented for a long time. Every activity must be recorded and reported every month in the form of a performance report addressed to the foundation, the head of the boarding school, and the kyai family. Regarding the elements of accountability, performance reports are a form of accountability. Performance reports in the form of financial reports, accountability reports, activity reports, or other reports. With this report, the Assalafi Al Fithrah Islamic Boarding School in Surabaya assumed that the school was able to explain the use of funds and performance achievements. The study by Skedsmo & Huber (2019) also found that every Islamic religious organization must apply a formal accountability mechanism in financial reports. Hence, public trust cannot replace an accountability mechanism. In other words, faith-based accountability is needed for Islamic institutions (Steiner, 2012).

**Teacher’s perspective: Accountability as sense of belonging to institution**

The third finding, accountability, is a sense of belonging. Accountability arises from a sense of belonging. This terminology is obtained from the head of the Islamic boarding school, and he first instilled a sense of belonging to the board of the boarding school. With the growth of a
sense of belonging, it will raise awareness so that it encourages concrete actions so that everyone can carry out their duties properly and be able to be accountable as well (teacher Musyafa):

“So accountability ... starts from a sense of belonging to this boarding school, so that there is continued concern for concrete actions and so in our opinion something like that.”

In addition, a sense of belonging will also have other positive impacts, as told by teacher Iis,

“... so every activity has a letter of assignment, a proposal, then there is an accountability report, all activities are not just financial, and these records are not considered burdens, this is our guideline.”

It can be interpreted that the members of the Islamic boarding school treat each note as their way of serving the Islamic Boarding School and are treated as a guide for carrying out their respective duties.

Knowledgeable and honest santri

The real form of accountability, is an educational success. Accountability should not stop at written records. This is a narrow understanding. The most important accountability for an educational institution is a moral responsibility that the Islamic boarding school can concretely demonstrate to the guardians of the students the success of educating students properly and correctly.

One of the informants, namely Ustadz Nasirudin, stated that the responsibility of the Islamic boarding school was not limited to reports; more than that, providing knowledge to the santri was the main accountability to the santri guardian. This is a unique meaning of accountability, which has never existed in the existing concept of accountability.

Reports in the form of notes (paper) are not the only form of accountability in the Assalafi Al Fithrah Islamic boarding school in Surabaya. For example, in the finance department, in addition to efforts to develop an accounting information system and follow accounting guidelines, accountability is realized by the continuous construction of cottage facilities. This is more concrete and visible evidence that Islamic boarding schools do.

Unlike other Islamic boarding schools that focus on religious education only, the Assalafi Al Fithrah Islamic boarding school in Surabaya seeks to manage the boarding school professionally. Managers and members strongly believe from the meaning of the Quran that everyone is a leader and will be held accountable. Self-responsibility is now a new modern concept (Maier, 2019) that has roots in Islamic principles. It locus on the accountability of individuals for their activities.

This belief fosters the understanding that accountability is permanently attached to every individual, including a teacher. This was triggered by the statement of the head of the boarding school (Musyafa and Nasirudin),

“Islamic boarding schools have a handle on “kullukum ra’in wa kullu ra’in mas’ulun “An Ra’iyatih” ... accountability in the hereafter“.

“the religious values of Maliki Yaumiddin, which this study read at least 17 times a day, serve as a reminder of the guidance so that the person is responsible ... including in the quotation marks here as educators, of course, they are also held accountable so that in our opinion it is also a principle because it contains religious values”.

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The meaning of leader here is that all individuals are leaders, at least their leaders. So, as a leader, everyone will be held accountable independently on the Day of Judgment. Therefore, it is true that accountability must be exercised, with an emphasis on being honest with yourself (Ridwan),

“...so that this study are considered the mandate of accountability to be carried out yes written according to existing needs, this study issue 100 yes this study write 100 this study come out 200 yes this study write 200, this study have to be honest even though maybe no one sees but Allah is always watching.”

The above statement implies that accountability must be carried out honestly. That is, not accountability if it is not honest. This meaning grows from a belief level (religiosity) that guides managers to avoid fraudulent accountability. This means faith can control individual actions from fraudulent behaviour (Purnamasari & Amaliah, 2015; Stack, 2016). In this study, accountability is classified into 2 (two) dimensions: spiritual accountability and financial accountability. Spiritual accountability explains the meaning of accountability from Islamic perspective (Basri et al., 2016). Accountability in Islam emphasizes that responsibility is not only legality to fulfilling regulations but is also part of fulfilling obligations to Allah. This meaning is based on the understanding that humans this study created to worship Allah. Helping each other in seeking fortune and knowledge is also a form of worship.

In the following sub section, this study give specific illustrations of how accountability is implemented in pesantren: spiritual accountability and financial accountability.

**Spiritual accountability**

Spiritually, accountability is defined as the condition that an individual or group of organizations has the awareness to carry out accountability to God. Spiritual accountability places the individual as the agent and Allah as the principal (Randa et al., 2011). Spiritual accountability is classified into 3 (three): sincere devotion, sharing, and trustworthiness.

Sincere devotion is a fundamental aspect. The management and members of the boarding school understand that working is not just about making money but rather serving the boarding school. Serving is about emotion; it involves moving not only the body but also the mind. They are sharing facilities and knowledge. The best that humans are helpful to others is the reverse sentence to describe spiritual accountability at Islamic boarding schools of Assalafi Al Fithrah Surabaya. In addition to spreading benefits by sharing religious knowledge with the students, the Islamic boarding school also benefits the community in the surrounding environment by providing a place of worship known as the blue dome. The blue dome mosque regularly holds religious messages in the form of free recitation every Saturday. This religious routine is attended by many congregants, including those from outside Surabaya. At the end of each recitation ritual, the congregation will be served food in a suitable tray for 4 (four) people. This is the meaning of sharing a fortune of knowledge and food to the congregation, even for free.

Accountability understood by Islamic boarding schools is in line with one of the *baitul maal wa tamwil* (BMT) that accountability is serving humans by giving to each other and working together.

The accountability that this boarding school understands is in line with the understanding in one of the Islamic microfinance institutions that accountability is serving humans by giving and cooperation (Amerieska et al., 2012). This means that accountability should not be interpreted narrowly as a paper report but must be concrete, such as being able to benefit social and spiritual welfare. This concept is in line with the results of research on an alms organization named Yayasan Dana Sosial al Falah, which defines accountability in the context of increasing spiritual welfare.
This means that accountability should not be interpreted as a paper report but must be concrete as it can benefit social and spiritual welfare. This concept is in line with the results of research on an alms organization named Yayasan Dana Sosial al Falah (YDSF), which defines accountability in the framework of increasing spiritual well-being (Riyanti & Iriaanto, 2011).

The next concept is Amanah (trust) in work. One of the meanings of accountability for Islamic boarding schools is honesty. Amanah means carrying out tasks professionally by always upholding honesty in educating students and for the prosperity of Islamic boarding schools. The head of the Islamic boarding school stated that (Musyafa), “...although the organization has more traditional nuances in management… yes, it is still managed professionally”.

Accounts on paper have been made by each department to be conveyed to the heads of Islamic boarding schools, foundations, and kyai (religious scholar) family. The founder of pesantren stated that this is a mandate that must be accounted for. So, Islamic boarding schools must be managed professionally and not just rely on blessing management. Professional management is evident in the Islamic boarding school education curriculum, which provides content on character education and soft skills development activities.

The financial and management information systems at the Al Fithrah Islamic boarding school are also a form of professional management. Every student’s academic activity can be accessed on the ICT program. The edupay system is applied to pay tuition fees from santri (pesantren students). This payment system is integrated with the Islamic boarding school financial system. Al Fithrah Islamic boarding school prepares financial statements referring to PSAK No. 45 for non-profits (more on financial accountability).

Financial accountability

Financial accountability is not just a piece of paper. This section will discuss financial accountability in three themes: budgeting, sources of funds, and reporting. In terms of budget, the mechanism for the disbursement of funds is carried out through budget planning, which is prepared at the beginning of each academic year involving the foundation, the head of boarding school, and the head of the finance department. Budget planning is carried out once a year, but the implementation mechanism must be submitted monthly through a meeting agenda with the leaders. Meetings are held monthly, discussing activities and budgets for the following month. Each division head must present the activity plan and budget implemented in the following month.

Regarding the source of funds, PSAK 45 explains that nonprofit entities obtain funding from contributions from members and other contributors who do not expect compensation from the entity. Likewise, with the Assalafi Al Fithrah Islamic Boarding School in Surabaya that the source of operational funds is obtained from tuition fees. Pesantren Assalafi Al Fithrah Surabaya can be assessed as being independent in funding and able to meet the daily operational needs of students who are obtained from tuition fees. However, for the construction of buildings for santri activities, Islamic boarding schools receive funding from non-permanent donors. Donations received from donors can be in the form of cash and non-cash, such as cement and sand. Uniquely, donors are generally reluctant to write down their names, so they often use the names of servants of Allah.

In the reporting aspect, as previously explained, Islamic boarding schools have prepared financial reports referring to PSAK 45 for nonprofit entities, namely financial position reports, activity reports, cash flow reports, and notes to financial statements. Compliance with this accounting standard also indicates that the boarding school is professional in its accounting activities.
However, this report is very limited in distribution, which is still to meet the needs of the boarding school's internal stakeholders and has not been distributed to other stakeholders such as donors and student guardians. This means that the wider stakeholder has not been able to access Islamic boarding schools' financial reports.

Concerning reporting for the construction of Islamic boarding schools, they prefer oral communication through the recitation agenda, which is attended by many congregations. The Islamic boarding schools assume that this method is more effective. There is no information withheld regarding the construction of the Islamic boarding school. Donors are also generally familiar with the oral accountability model, as conveyed by Pak Sukardi. Several guardians of the santri also conveyed the same thing (Bu Desi and Bu Ani).

“If the report I also never asked for, I just believe, this cottage is a mandate, this building will also look like if it was built, sis. The most important thing is that my child is well educated here; that is more than enough for me.”

“I do not take care of it; I just believe the important thing is that my child is well educated, and the development looks real.”

The community around pesantren and students’ parents call for accountability outside the context of financial statements only. They interpret accountability as preserving and maintaining pesantren. In other words, responsibility ensures that the pesantren will continue to exist in the future. As a result, they emphasize the existence of pesantren as a means of real accountability. The community wants the Islamic Boarding School to be more prominent because it has many benefits. Apart from being a place of worship for the Islamic Boarding School, it can also bring sustenance to traders around the school. The santri guardians want their children to get a good enough education related to the world and the hereafter.

Conclusion
This research was conducted to determine the meaning and practice of accountability in Islamic organizations with the object of research at the Al Fithrah Assalafi Islamic Boarding School Surabaya. It can be concluded that the Assalafi Al Fithrah Islamic Boarding School in Surabaya has an understanding that is not much different from the meaning of accountability in general. The researcher summarizes this meaning in four perspectives: first, accountability, according to the Assalafi Al Fithrah Islamic Boarding School Surabaya, is how they produce a written report so that the report can be used as evidence that what has been mandated to them has indeed been carried out correctly. Second, in addition to that, accountability at the Assalafi Al Fithrah Islamic Boarding School is also interpreted as a sense of belonging because the sense of belonging will not cause a burden to the assistants at the Al Fithrah Assalafi Islamic Boarding School, Surabaya. Third, accountability at the Assalafi Al Fithrah Islamic Boarding School Surabaya, apart from being interpreted as accountability in the form of a report and as a sense of belonging, is also endeavoured by developing existing accounting information systems and accounting guidelines. These can also be interpreted as accountability for fulfilling santri education in the world and the hereafter. In addition, accountability also means building concrete evidence other than a report. Finally, fourth, in the Assalafi Al Fithrah Islamic Boarding School, Surabaya, the meaning of accountability is not only an obligation to be accountable for the mandate that has been received, but more deeply than that, accountability is how individuals can act honestly in packaging the accountability it will present.

The second finding is related to the existing accountability practices at the Assalafi Al Fithrah Islamic Boarding School Surabaya, which can be grouped into three dimensions, namely, first, spiritual accountability at the Assalafi Al Fithrah Islamic Boarding School Surabaya is reflected in the sincerity of the hearts of the assistants who help at school. Apart from being useful for the students, the Islamic Boarding School also provides benefits to the
people who live in the vicinity of the Islamic Boarding School, both in terms of providing a comfortable place of worship and also regularly holding syiar events to provide knowledge not only for the students but also for the community whoever wants to. Attend the routine broadcasting event. Spiritual accountability at the Assalafi Al Fithrah Islamic Boarding School in Surabaya can also be seen from the board of the boarding school who is mandated to carry out their duties. In this case, financial and management accounting plays an important role. Accounting at the Assalafi Al Fithrah Islamic boarding school in Surabaya is used as a control system at the Al Fithrah Islamic boarding school to realize accountability to create responsible management because the use of accounting in management can produce evidence in the form of reports that can be traced in detail.

The second is financial accountability. The drop in funds at the Al Fithrah Assalafi Islamic Boarding School in Surabaya was carried out through a budget planning process which was carried out at the beginning of the school year. The implementation is carried out monthly by each division head with the head of the Islamic Boarding School. The source of funds for the Assalafi Al Fithrah Islamic Boarding School in Surabaya comes from the Syariah money of the santri, which is used for daily operational activities, from non-permanent donors, and also from the charity box. In preparing financial reports, accounting is essential in realizing financial accountability for Islamic boarding schools. This is evidenced by using PSAK No. 45 as a standard for making financial reports at Islamic boarding schools. Even though, in reality this financial report is still intended for internal use only. However, on the other hand, the Islamic boarding school has also provided simple reports for broadcast activities held at the Islamic boarding school. Anyone, including the santri guardian, the congregation, or the surrounding community, can access this report. For reports on the construction of Islamic boarding schools, they prefer to announce development developments orally when significant events involve the congregation widely. That is why researchers conclude that the financial accountability in this Islamic boarding school is not only based on a piece of paper.

This research has limitations expected to be developed and improved in further research, including at the Al Fithrah Assalafi Islamic Boarding School in Surabaya. However, it is limited to the scope of education alone, excluding other units which are also part of the same Foundation as Al Fithrah, such as BMT. Al Fithrah, BMA Al Fithrah, and BUM Al Fithrah and the interview process was carried out in the Islamic Boarding School environment, where the environment was very crowded and noisy due to the large number of people passing by, accompanied by the sound of stage equipment because the interviews were conducted at times when the Islamic Boarding School was preparing a big annual haul event. Akbar 2020 resulted in some recordings not being heard clearly so researchers had to reconfirm to informants for some parts of the interview that were not heard clearly.

In order to be more alive both offline and online, pesantren must use technology to express their many forms of creativity and invention. This study suggest that pesantren must take part in the digital era, including for accountability, to keep up with the current technological improvement. In dealing with the digital movement era, pesantren can take advantage of digital media as a tool for accountability.

Further research should be conducted at other Islamic boarding schools outside Surabaya that have different cultures and characteristics from Surabaya with the hope that further research can show that local culture can affect the organisation's accountability.

Author’s Contribution
Ratna Wati, Lilis Ardini, Fidiana Fidiana: Conceived and designed the experiments; Performed the experiments; Analyzed and interpreted the data; Contributed reagents, materials, analysis tools or data; Wrote the paper.

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Declaration of Competing Interest
We declare that we have no conflict of interest.

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