

Easy and visible: accountability of the Gontor Modern Islamic Boarding School

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Abstract

Accountability is essential for all organizations, including faith-based organizations (FBOs). Stakeholders require accountability information to assess how management operates the organization. Since organizational accountability is shaped by culture and local wisdom, its form varies significantly across communities. This study explores accountability concepts within the financial management framework of Gontor Modern Islamic Boarding School (GMIBS). Adopting an interpretive paradigm, researchers conducted in-depth interviews with key informants—financial report preparers with comprehensive understanding of institutional financial reporting. Two additional informants obtained through snowball sampling enabled data triangulation. Thematic analysis was employed to analyze the collected data. The findings reveal a unique accountability concept tailored to GMIBS's conditions and culture, built upon four principles: transparency, easy data access, openness, and globalization. These principles underlie financial reporting in two categories: vertical and downward accountability. Vertical accountability focuses on the Waqf Council; given members' relatively older age, reports are simplified for easier comprehension without requiring advanced software. Downward accountability addresses other stakeholders' needs, allowing them to directly observe and assess property improvements through their senses. This study demonstrates that accountability is socially constructed, and the unique accountability practices in GMIBS contribute to the literature on accountability in faith-based organizations.

Keywords: accountability, islamic boarding school, waqf, vertical, horizontal

Introduction

Accountability provides an overview of how organisations are accountable to interested parties for their actions. In general, accountability covers three dimensions: performance assessment Mayne (2017), reporting and explanation O'Regan et al. (2022), and acceptance of responsibility (Butta & Carman, 2017). Accountability is a pillar of good governance (Butta & Carman, 2017). Therefore, accountability manifests in the clarity of organisational governance, which builds trust among stakeholders and encourages ethical business practices. Poor accountability leads to various consequences, namely: (1) ambiguity of roles, which can cause inconvenience for members of the organization Nasreen et al. (2023), (2) the arising of various organisational issues such as potential fraud Zegers et al. 2025), and (3) poor service quality (Ferede et al., 2025).

In its initial development, accountability was often tied to tools for monitoring imperial financial assets, such as accounting information (Blankley & Forgione, 1993). Subsequently, accountability was used to build political legitimacy in Western countries (Møller, 2015). Furthermore, in the 19th and 20th centuries, accountability was used more to promote democracy as a tool of public control and to counter the abuse of power, especially in the United Kingdom (Wright, 2015). Over the centuries, accountability was more closely

associated with imperial and national governments but eventually spread to various sectors, such as NGOs van Zyl et al. (2019) and companies (Helle & Roberts, 2024a). In its later development, accountability came to cover a wide array of topics and ethical dimensions/values in various organisational sectors.

The study's findings suggest a unique concept of accountability tailored to the conditions and culture of the research location. This study suggests that the accountability framework consists of two fundamental categories: vertical and horizontal. Vertical accountability focuses primarily on the Waqf Board. Due to the relative seniority of the members, the report is intended to make it simpler for them to comprehend the accountability report, eliminating the need for them to utilize various sophisticated software. Vertical accountability is only designed to cater to stakeholders other than the Waqf Boards. It merely enables them to observe and evaluate the development of a property based on their sensory perception.



Figure 1. Gontor past and present

Source : Warta Dunia GMIBS

Figure 1 illustrates the conditions of the building in the past and present. In the following presentation, accountability is demonstrated through the development of the GMIBS from a building-development perspective. The development of GMIBS buildings is one of the organisation's efforts to build legitimacy in its community. Buildings are social artefacts that symbolise the legitimacy of the identity they build (Voronov et al., 2023). Similarly, Goodsell (2021) demonstrates the strength of public perception of government buildings. He explains that the physical appearance of buildings can create authoritative obedience among citizens.

The Indonesian Central Bank and the Indonesian Accountants Association have jointly issued accounting standards for Islamic boarding schools, with the objectives of establishing a framework for financial reporting. The decision to follow these standards or other reporting methods is left to the management of Islamic boarding schools (Nurtawab & Wahyudi, 2022). Furthermore, Basri et al. (2016) documented that contemporary Muslim scholars claim that FBOs must implement formal written accountability. However, accountability practices are socially constructive. Therefore, the implementation of formal accountability mechanisms is a preference and does not dictate how FBOs are held to account. Several studies on accountability in FBOs, particularly Islamic boarding schools, yield mixed results because Kyai, as the highest leaders in Islamic boarding schools, builds religious legitimacy Hasan (2025) that requires a specific form of accountability to meet

their information needs. Furthermore, Nurkhin et al. (2024) conducted a systematic literature review (SLR) on the accountability of Islamic boarding schools, which clarifies several points. They showed that only a few academic articles (indexed in Scopus) discussed the accountability of Islamic boarding schools. Therefore, they suggest a follow-up research agenda on asset management accountability and an analysis of the determinants of Islamic boarding schools (pesantren). Hence, researchers are interested in exploring the accountability mechanisms of the GMIBS in Indonesia.

This study explores how accountability is being implemented at the Gontor Modern Islamic Boarding School. The primary objective of this study is to investigate the notion of responsibility within the financial management framework of the Gontor Modern Islamic Boarding School [GMIBS]. This study adopted an interpretive qualitative framework to explore the meaning of socially constructed accountability.

Methods

This study employed an interpretive paradigm in conjunction with a qualitative approach. This study employs interpretive case study research. This research allows researchers to explore phenomena through the interpretations of members within a community (Myers, 2019). The interpretive approach in this research refers to the view that reality is constructed through social interactions between actors and the cultural values of Islamic boarding schools. This research aims to explore the subject of what practical responsibility in GMIBS looks like. The non-positivistic paradigm does not define truth similarly in different settings and situations (Alvesson & Sköldberg, 2017). In contrast to absolute truth, practical reality is socially constructed (Zoglauer, 2023). Therefore, the purpose of this research is not to compare practical accountability in GMIBS with empirical theories that believe in the existence of a single truth.

The study design encompasses various components, such as researcher's engagement, identification of relevant studies, selection of appropriate data sources, methods employed for data collection and analysis, and synthesis of findings through crystallization. Field studies were conducted to investigate the financial accountability of GMIBS. In this study, the researcher served as a participant-observer. Denzin and Lincoln (N. Denzin & Lincoln, 2025) even assert that the researcher's involvement was a positive advantage, as it prevented awkwardness and created a natural, comfortable atmosphere for the other informants. This study employs a primary source of information, specifically the administrative head of the GMIBS, as a key informant. The researcher employed a rigorous process to identify important informants, drawing on their extensive knowledge and insight into the chosen organization. Akhter (2022) describes several ideal characteristics for selecting key informants, who are credible individuals who are willing to communicate their knowledge and can represent the organization being studied. We collected data during the pandemic, which prevented researchers from accessing several relevant sources. Initially, the researchers worked with one key informant (the head of administration) and three other informants (ustadhah). However, the researchers ultimately focused more on the explanations provided by the head of administration, the study's sole key informant. The use of a single key informant is permitted in qualitative social research, on the premise that the selected key informant has in-depth knowledge and direct experience and can explain the information appropriately (Krause et al., 2018). Using a single key informant raises the

possibility of bias (McCrae et al., 2019). Therefore, researchers can validate the key informant's information using other sources Bjerke and Naess (2021) through theory triangulation. Later, Denzin considers triangulation a means of achieving a more comprehensive and in-depth understanding through the use of various theoretical lenses rather than simply confirming the validity and objectivity of the data (N. K. Denzin et al., 2023).

We collected data using two methods: in-depth qualitative interviews and the analysis of online documents. The researchers were unable to observe the situation directly due to lockdowns in several areas during the pandemic. The researcher was quite close to the informants because they were an ex-student and teacher at the boarding school, so there was an emotional bond between us. The close relationship between researchers and informants allows for easy access to high-quality and in-depth data, due to the natural setting that is created (Burke et al., 2019).

We used a semi-structured interview format to ensure that we remained focused on the topics explored. Researchers examined the conceptualisation of responsibility in PGMS and the various manifestations of accountability demonstrated by these organisations. We collected data in 2020. We transcribed the interview data. Next, the researchers conducted coding, classifying and identifying themes that emerged across the interviews. In the final step, the researchers analysed the data using relevant coding. Researchers followed Braun and Clarke (2022) to transcribe, code, and analyze the data. They explained that researchers must transcribe interview data in detail. Braun and Clarke (2022) wrote several general guidelines for coding: (1) the researchers must summarize the meanings identified in the data; (2) the coding should not be too broad and must contain specific meanings; and (3) the coding provides an indication of the researchers' interpretations that are considered important. The final step was data analysis. Researchers must interpret the data rather than simply reiterating it. At this stage, the researchers used Braun and Clarke's thematic analysis. The researchers capture important points pertinent to the research questions that represent respondents' responses or interpretations (Braun & Clarke, 2006). Researchers also analyse data from various perspectives or theories to undertake theoretical triangulation. Patton (1999) states that using multiple perspectives in interpreting data will broaden the researcher's understanding in a phenomenon.

Results and discussion

Every organization has unique accountability features that may differ from others, as they are context-specific; the conditions surrounding an organization shape accountability with specific features (Flinders et al., 2025a). Accountability under normal conditions may differ from that in a crisis. The meaning of accountability also depends on community members' perceptions and interpretations Flinders et al. (2025b), leading to variations in meaning among members of the same community. Therefore, we explore how pesantren financial-report preparers interpret accountability. Accountability does not need to be uniform across all types of organisations.

We must understand the history of pondok before exploring the interpretation of accountability from the perspective of the financial statement preparers. Kyai Ageng Hasan Bashari founded a traditional Islamic boarding school in the 18th century. Over time, there has been a significant decline in the fields of education and pedagogy. The pesantren's

management deteriorated during the third generation's leadership, mainly due to a lack of commitment to developing qualified human resources. The death of Kyai Santoso, who represented the third generation, worsened this situation. He left behind his wife and seven children and inherited a simple house and an old mosque from his ancestors. After Old Gontor ended, stagnation persisted for a long time. Gontor underwent a transformation into a modern institution through the collaborative efforts of Kyai Santoso's three sons: Ahmad Sahal (the fifth child), Zainuddin Fanani (the sixth child), and Imam Zarkasyi (the youngest child). The transformation into an Islamic boarding school began on September 20, 1926.

Researchers explored the obligations under the GMIBS in this section. The following is an interview with the Head of GMIBS Administration for the 2020–2021 period regarding the interpretation of administration and responsibilities under the GMIBS:

“Referring to the phrase “Administration,” which has many financial related characteristics and features, these properties manifest according to the culture of the boarding school, namely transparency, easy access to data, openness, and globalism. Administration is the responsible management of finances and reporting to the parties entrusted by an institution. Boarding school finances are super sacred. If many people read them, it will lead to an intervention, so they are only read by interested parties, the leaders.”
(Source: Achmad Jalaludin)

GMIBS governance uses four principles to ensure financial accountability: transparency, easy access to data, openness, and globalization. Financial accountability is considered “very sacred,” thus requiring special attention. Due to its sacred nature, many people wonder how an organization can be held accountable for its financial management. Because this highly sacred nature limits financial reporting to only the “board of directors,” all accountability rests solely on their shoulders.

The problem of information asymmetry does not present itself in the context of GMIBS because of the dual responsibilities of managers and owners of Islamic boarding schools. A strong culture within the organization means that information is disseminated exclusively to the Head of Gontor. The influential nature of leadership in pesantren has significantly shaped Gontor's culture of accountability. Accountability is seen as a cultural and intellectual construct Rana et al. (2022) that is created and developed within an organization with the help of regulatory bodies. Researchers are investigating the concept of “super-sacredness,” which is distinct from the concept of sacredness suggested by (Witvliet et al. 2023). Previous researchers have found that accountability can be considered a transcendent virtue closely related to human relationships with higher powers, such as God or the Holy, as well as the influence of the Supreme Power. This finding differs from those of previous studies.

Transparency is an important element in building legitimacy and trust among donors in faith-based organisations (Daas, 2025). Who receives information and how easily it is obtained determine the level of transparency in an organisation (Molina Rodríguez-Navas et al., 2021). The extent and quality of information conveyed to various stakeholders reflect how accountability is delivered in an organisation (Bezzina et al., 2021).

GMIBS has its own way of demonstrating accountability to its stakeholders. The following is an interview quote from our key informant:

“The transparency referred to here is downward transparency, meaning transparency towards the students and the community, teachers, and so on. This transparency occurs

naturally, meaning that the students are able to see the number of buildings in the boarding school growing... that is already one of the forms of transparency that can be seen... Yes, right... that means they pay, and then the Report is about the rapid developments of the buildings. .then... As for transparency in the form of reports, if the students are eligible, other boarding school communities that are still below (meaning young or young teachers, and so on) or even the parents of students who have no interest in obtaining the financial reports...that is the right of pesantren to manage and compile its reports.."

GMIBS stipulates that all stakeholders, except pesantren management, are not eligible to obtain financial accountability information in the form of financial statements. There are several possible reasons why the position of payers in pesantren cannot be the same as that of donors in nonprofit organisations (NPOs) or private schools. In terms of funding, private schools and NPOs are highly dependent on donor contributions and government grants Sakamoto (2022) therefore, accountability is primarily intended to encourage donors to increase their contributions and boost the organisation's revenue (Dwyer & Perry, 2022). Meanwhile, most pesantren funding comes from endowments (waqf), community contributions, and self-financing (Winarsih et al., 2019).

GMIBS addresses parties other than pesantren management as "downward". In most NGOs, downward accountability refers to a group of stakeholders with relatively weak power (Agyemang et al., 2009). NGOs that place greater emphasis on fulfilling downward accountability tend to fulfil the information needs of these groups (O'Dwyer & Unerman, 2008). Downward accountability mechanisms in FBOs are implemented through informal mechanisms closely tied to local knowledge and capacity (Kalia & Jackson, 2025; Osman & Agyemang, 2020). An FBO's management of downward accountability strongly depends on its perception of the meaning of "community" within the organization (Wellens & Jegers, 2014). The GMIBS perceives that the community is still at a lower level, as expressed below:

"Other members of the boarding school community who are still in the lower classes (meaning young students or young teachers, etc.) or even the parents of students who have no interest in knowing about the financial reports, because it is the right of the pesantren to manage and compile its reports"

"The downward" are only permitted to monitor building progress as a form of accountability. In this context, GMIBS limits the obtaining of information to "observing the progress of pesantren development." Several studies have shown that "building development" can serve as a proxy for assessing organisational accountability while also demonstrating its legitimacy (Weber & Gatlin, 2025). Building development symbolises organisational capacity and stakeholder trust (Koehrsen & Heuser, 2019). In addition, "building development" serves as visible evidence of an organisation's commitment to its mission (Zhang, 2024).

FBOs use various media to present their accountability, from financial reporting (Rini et al., 2021) to performance reporting (Dunn et al., 2021). However, the GMIBS chooses not to report either financial or performance reports to its beneficiaries. This has been reported in various ways, including newsletters, social media, and websites. However, there is no formal mechanism for FBOs to report accountability. GMIBS also uses newsletters to visually document the progress of development in Islamic schools. The ongoing extensive development of dormitory infrastructure is proof that transparency arises naturally, both directly and indirectly. In addition, media such as World Warta GMIBS, Gontor Magazine,

and the student annual calendar are other means of translating transparency (Figure 2).

The GMIBS informs its infrastructure development through several media outlets, namely Warta Dunia Pondok Modern Darussalam Gontor, Majalah Gontor, and calendars given to students every year. Infrastructure development is a manifestation of visible accountability intended to build the PDMG's legitimacy among its beneficiaries. Visible accountability is a strategy for building FBO legitimacy (Fu & Wang, 2024). Therefore, internal publications, such as newsletters or magazines that insert religious values, are often used to make the desired accountability visible (Sheldon, 2020).

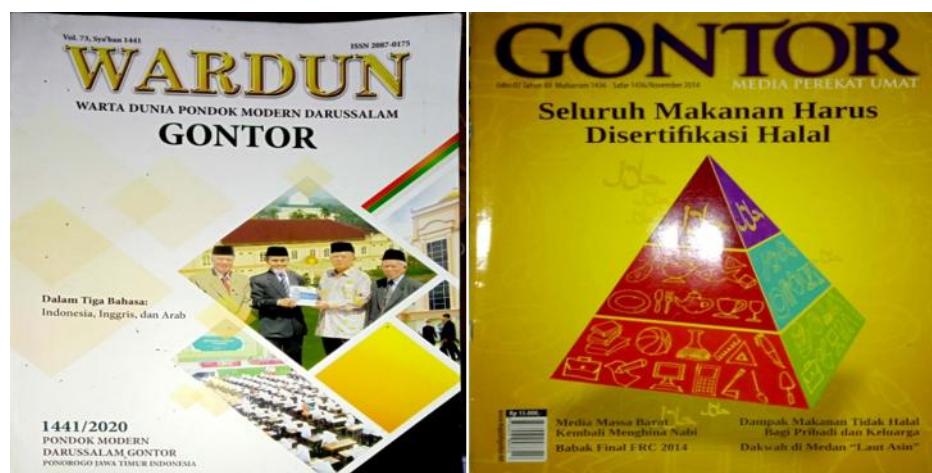


Figure 2. Warta Dunia dan GMIBS Magazine

Vertical accountability is a type of accountability that flows from lower to higher levels within an organization, involving control and monitoring, including the imposition of sanctions, and the performance of subordinates to higher authorities (Moran et al., 2021). In general, religious organizations have a distinctive accountability structure driven by religious values and social order (Nahar & Yaacob, 2011). However, the meaning of accountability for GMIBS financial report preparers differs from that of others. GMIBS defines vertical accountability as having a "super sacred" nature. Next, we seek to explore the interpretation of the concept of "super sacred."

One of the informants explained the concept of "super -sacred" in the following terms:

"Those who are informed about this particular information are the chairman and the Waqf Board. The highest authority in the boarding school is the Waqf Board, which consists of 15 members. Now, specifically in terms of finances, it has been determined that the leaders of the boarding school, who actually refer to the leaders of the boarding school, who total three." [Source: Achmad Jalaludin]

The paragraph above describes the grouping of vertical accountability into two forms: waqf boards and Islamic boarding school leaders. Financial matters are exclusively handled by the head of the boarding school, who represents the owner. Accountability is a sensitive issue for all entities. Not all information can be accessed by all parties. However, Trimurti, as a representative of the founders and core leadership of the Islamic boarding school, has access to financial information known only to a limited number of people, including details on how accountability is implemented.

Faith-based organizations (FBOs) play a major role in supporting virtuous activities in the areas of social welfare, humanitarianism, justice, and moral support in the global community. FBOs are mostly not-for-profit organizations that depend on community funding. Therefore, various stakeholders, including the government and the community, highlight governance issues, particularly accountability and transparency. FBOs' governance is greatly influenced by religious values, organizational culture, local culture, and the expectations of their stakeholders (Chaudhary et al., 2025). This forces FBOs to strive to fulfill their religious mission while complying with governance that considers human rights issues (Zhang, 2024). Therefore, FBO governance models vary significantly across organizations. Governance, accountability, and transparency are essential for establishing legitimacy and public trust in FBOs (Raja Adnan et al., 2022).

Transparency is an important element of governance in the public sector. Therefore, researchers have explored how financial report preparers interpret transparency in GMIBS. The following statement is a conversation about transparency.

"Well, the conclusion is transparency... here we report in as much detail as possible on the overall finances of the pesantren, both the central office and the branches... yes, we really focus on... the men... the three leaders of the council.... Transparency is achieved by compiling reports and planning financial programs annually. These reports can even be monthly or whenever the leaders ask how much money has been spent on this building, how much money is left for the kitchen, and so on. These questions can be asked at any time, and we must be ready to answer them. "So basically, the relationship... or communication between leaders and administration must be reported at all times, how much money has been collected, by tabulating the data in Excel and printing it out, then he reads it and... that is one form of transparency, perhaps that is all" (source: Ahmad Jalaludin).

Daily administration means that all information will be disseminated according to the preferences of the three leaders, known as Trimurti. The type, timing, and accessibility of information required by Trimurti are fundamental issues that need to be addressed. The GMIBS determines the type of financial information that may differ from that outlined by the government. GMIBS leaders have the authority to determine what they need, as expressed in the following interview excerpt:

"Here, he himself... of course we have to adjust to him, so that we provide data that is easy to understand and easy to read... the point is where does the money go, how much is left, are there any problems in managing it?... Finance ...or finally, usually financial programs such as programs with banks, Islamic boarding school investments, business unit investments, and so on... and all of this is related to finance. ..So, perhaps what is meant by data access is... indeed, these kinds of values are provided by some members of the waqf agency to present financial information as well as possible" (Source: Achmad Jalaludin)

Trimurti needs simple, clear information. They communicate directly. Excel provides this clarity. Governing elites of FBOs shape all areas of organisational life. They influence organisational culture, establish moral legitimacy (Zhang, 2024), and create structures for leadership and accountability. They also use religious norms to maintain the organisation's legitimacy in the community (Hassan, 2025).

The key informant identified "simplicity" as an element of accountability reporting. Various interpretations exist for accountability reporting. These include: (1) simplifying complex words into simpler ones Shoeibi et al. (2024), (2) shortening sentences or dividing

them into shorter parts to make them easier to understand Yasmin et al. (2014), (3) ensuring the presenter provides accurate information (Strübbe et al., 2024), (4) adjusting vocabulary and grammar to fit the reader's needs Liu et al. (2025), (5) using reporting standards that require "simple language" to improve understanding (Strübbe et al., 2024), and (6) adapting format and language to accommodate readers with differing abilities, such as dyslexia (Rennes et al., 2022). The informant stated that the report was "easy to understand and easy to read." Previously, the informant noted that elderly people read accountability reports. Therefore, preparers tailored the report to their reading abilities. In the above classification, financial reports for Trimurti used a customized approach in both format and language to accommodate their reading abilities.

Some FBOs use Excel for tasks such as tracking income, expenses, and donations Peng and Janie Chang (2010), creating financial reports Ariana and Bagiada (2018), and supporting strategic planning decisions (Fairhurst, 2019). The key informant described using Excel to answer questions like "how much money has been spent on this building, how much money is left for the kitchen, and so on," illustrating its role in financial tracking. Its ease of use, low cost, and minimal training requirements make it a preferred tool for recording financial transactions (Fairhurst, 2019).

The government's issuance of accounting standards as a regulatory framework is intended to provide clear guidelines for financial reporting by Islamic boarding schools (pesantren). By establishing specific regulations, the government aims to standardize the reporting process (Aureli et al., 2020). However, applying these prescriptive norms presents certain challenges (Migdal, 2018). The implementation of these standards is guided by the principles of social rationality theory, which conceptualizes human behavior within social contexts (Hechter & Kanazawa, 1997)

Regulators attempt to simplify complex realities by establishing rules that guide behavior within defined boundaries (Moore et al., 2022). However, individuals do not consistently comply with rules they find objectionable. Consequently, governments are unable to impose a fully programmed order on reality (Epstein & Epstein, 2009).

A term can have two meanings: literal and situational (Kecskes, 2017). The literal meaning remains unchanged regardless of context (Düsseldorf, 2021). In contrast, the situational meaning of the utterance depends on the context in which it occurs (Wankhade et al., 2022). Building on this distinction, the researcher analyzes the meaning of the word "easy" in a statement by one of the key informant. Specifically, the word "easy" is ambiguous, as its meaning can vary depending on when, who, and where the speaker uses it.

This analysis highlights how GMIBS ensures easy access to data, as noted by informants. Informants also observed that GMIBS has strengthened data accessibility, enabling researchers to meet accountability requirements more easily. To explore this further, the following presents an interview with the Head of Administration of GMIBS on data accessibility:

"The ease of presenting data to leaders should be as simple as possible, meaning that 'simple' here does not mean that financial reports become trivial... but "simple" means easy to understand using the proper language, because they are old... The leaders who receive these financial reports are typically between 50 and 60 years old, so even when explaining them in a format that is considered complex, it can still be explained, and, God willing, they will understand. It is possible that people reading this report should have a background or

experience in finance or at least an education in finance. Some may work in banking, while others may work in financial management. That is the situation." (Achmad Jalaludin, 2020).

The informant added that the administration adapts to the characteristics of the primary users of financial reports: "Here, of course, we must adapt to them, so that we can present data that is easy to understand and read" (Achmad Jalaludin, 2020). This analysis focuses on how GMIBS ensures easy access to data, as highlighted by informants. Informants specifically noted that GMIBS has strengthened data accessibility, allowing researchers to more easily meet accountability requirements. To further examine these key aspects, the following section presents an interview with the Head of Administration of GMIBS on data accessibility.

Sound financial reporting is prepared based on accounting standards established by regulatory authorities. Current accounting rules refer to International Financial Reporting Standards (IFRS). The IFRS conceptual framework also includes readability as a qualitative characteristic (Dutescu, 2019). According to the IFRS criteria, readability can be achieved when an entity effectively organises, categorises, and presents information clearly and concisely in accordance with the established criteria. IFRS also explains that many economic phenomena can be highly complex, making them difficult to understand (Efretuei et al., 2022). The IFRS provides clear guidance for the intended recipients of financial statements, particularly individuals with sufficient business and economic understanding who are willing to rigorously analyse and understand the information presented.

The IFRS and GMIBS define "understandable" differently. For GMIBS, "readability" refers to how easily older leaders can understand the reports, and the group uses established guidelines to assess this. Only the main reader's (Trimurti's) view was considered, so report writers aim to fit Trimurti's needs and expectations. Wang and Lin (2025) also showed that both the reader and the writing affect individual understanding.

The IFRS defines the users of its financial statements. According to its conceptual framework, financial reporting is a general-purpose reporting. IFRS does not account for the wide diversity of users beyond those specified in its standards. As a result, IFRS financial statements are not tailored to any particular user. Therefore, IFRS may not address the information needs of critical consumers in Russia (Bulycheva et al., 2021). If this information is missing, what strategy can be used to ensure reliable decision-making?

The term "global" encompasses interconnectivity, travel, and sudden change (Tsing, 2000). For GMIBS, a global approach means managing and educating within pesantren to meet all mandated tasks in a connected world. The following interview with the Head of Administration of GMIBS explores how global concepts shape their administration:

"Global here means that when we talk about financial matters, we will certainly also talk about matters that are global in nature. ... Global here means that what we are handling is not just one thing or a narrow area. The point is that global here means that what is administered and managed by the staff here does not only focus on one area but is global in nature. It is this global aspect that financial staff must understand, as it is closely inter-related and coordinated between financial staff and other staff" [Source: Achmad Jalaludin]

In the informant's interpretation, the term "global" referred specifically to administrative staff who are capable of performing multiple tasks simultaneously. Therefore, administrative staff must learn and apply new knowledge and skills to fulfill these varied responsibilities.

The notion of "Global" is also linked to interpersonal skills. Administrative personnel must also be able to coordinate with diverse internal and external stakeholders. "If I say we are talking about projects, business units, property inventory, and so on, of course we are here too. can communicate with other staff members who are responsible for this matter. This means that our reach is so wide, even to external information such as banks, we also automatically communicate and collaborate with them. [Source: Achmad Jalaludin]

According to the GMIBS administration, global means broad, encompassing not just one or a few small aspects, but the overall picture. The GMIBS is responsible for managing a wide range of issues related to Islamic boarding schools, including the operation and support of various business units that have contributed to the overall functionality of this educational institution. These business units encompass various entities, including shops, projects, and development initiatives. This is closely related to financial considerations in the following ways: "Global" refers to the ability of administrative staff to work with the entire boarding school while interacting and collaborating with other staff *members*.

The term "global" has multifaceted connotations, including many different meanings depending on the context and situation in which it is used. The term "global" is often associated with various interpretations, including modernization and internationalization (Efe & Ozer, 2023). Globalization has also influenced educational institutions by encouraging management to focus more on efficiency and profit (Zajda, 2022). However, the interpretation of globalization in the context of GMIBS differs from the definition mentioned above. Daily implementers interpret globalization as the ability to adapt to the needs of GMIBS. The methods of recording and communicating with Trimurti remain the same.

The term "global" has multifaceted connotations, encompassing various meanings depending on the context and situation in which it is used. The term "global" is often associated with various interpretations, including modernisation and internationalisation (Efe & Ozer, 2023). Globalisation has also influenced educational institutions by encouraging management to focus more on efficiency and profit (Zajda, 2022). However, the interpretation of globalisation in the context of GMIBS differs from the definition provided above. Daily implementers interpret globalisation as the ability to adapt to the needs of GMIBS participants. The methods of recording and communicating with Trimurti remain unchanged.

PMNG is a religiously based organisation. In an organization, religiosity can create social power that impacts various aspects of organizational life, including daily practice (Kumar et al., 2022). Building on this, FBOs have various forms of accountability, ranging from informal practices and rituals to formal reporting (Zhang, 2024). Furthermore, from Hindu and Buddhist perspectives, accountability is an informal practice manifested in rituals, festivals, and ethical teachings (Chandrasena & Quinn, 2024; Jayasinghe & Soobaroyen, 2009). In contrast, Catholic-based organisations (FBOs) view accountability as a value rooted in sowing and reaping, based on moral authority, power, and good deeds (Hayes-Mota, 2023). Similarly, Islamic Religious Organisations (FBOs) uphold accountability by adhering to Shariah principles that emphasise fair and effective management for social welfare welfare (Basri et al., 2016; Yasmin et al., 2018). In some FBO cases, formal mechanisms, such as written financial reports, serve as a means of financial accountability to maintain legitimacy in relation to public trust (Basri et al., 2016). Ultimately, religious

legitimacy is developed through transparency to the public, which may lead to economic advantages for the organisation (Izmuddin et al., 2023).

GMIBS is administered in strict adherence to Islamic principles. To understand this in practice, the flow of accountability, as conveyed by the key informant, is as follows:

"The Islamic boarding school is private and falls under the category of educational institutions that follow *jihad nafsi* (self-will). If other foundations, such as social foundations, receive funds from donations, accountability reports are also submitted to the donors who have contributed to the social foundation. This is different from Islamic boarding schools. For example, the construction and infrastructure of boarding schools come from waqif, who endow their property. The boarding school was donated by Trimurti (the founder of the boarding school), where most of the land is for the boarding school."

[Source: Achmad Jalaludin]

GMIBS is a private Islamic boarding school. All organisations, regardless of ownership status, adopt financial accountability with different features. Several researchers have demonstrated that FBOs that do not depend on donor contributions have a unique form of accountability, internally generated and deeply rooted in religious values, that is less intended for donors (Jiao, 2021; Owusu & Agyemang, 2025). Furthermore, internal governance, religious imperatives, and community relationships create accountability mechanisms for FBOs that are independent of donors.

GMIBS established a mechanism for accountability in pesantren through waqf institutions. Waqf, an Islamic endowment, is a form of Islamic social financing. The establishment of a waqf is a return of asset ownership to the original owner of the world, Allah SWT, whereby the founder or owner permanently transfers ownership rights to the waqf institution for charitable purposes or purposes considered righteous according to Sharia law (Lamido & Haneef, 2021). The milestone of accountability is also inseparable from the role of the waqif (founder), who determines the purpose of establishing the waqf and its governance, including the selection of the nazir (manager) (Ghozalie et al., 2020). Therefore, the waqif's position in the management of waqf assets depends on the organization's customs and practices (Pirmani & Kurniawan, 2024).

GMIBS is a private Islamic boarding school. All organisations, regardless of ownership, adopt financial accountability in different ways. Researchers have shown that FBOs that are not reliant on donors have unique accountability. GMIBS set up accountability in pesantren through waqf institutions. Waqf, an Islamic endowment, is a form of social finance. Setting up a waqf returns asset ownership to Allah SWT, as the founder transfers ownership rights to the waqf institution for charitable or Sharia-justified purposes (Lamido & Haneef, 2021). The accountability milestone is inseparable from the waqif (founder), who defines the waqf's purpose and governance, including the selection of the nazir (manager) (Ghozalie et al., 2020). The waqif's role in managing waqf assets depends on organisational customs and practices Pirmani and Kurniawan (2024). This accountability is internally driven, rooted in religious values, and less donor-focused (Jiao, 2021; Owusu & Agyemang, 2025). Furthermore, internal governance, imperatives, and community relationships create accountability mechanisms for FBOs independent of donors.

Waqf plays an important role in the development and operation of most Islamic boarding schools. Waqf assets are used to facilitate the educational activities of Islamic boarding schools (Pesantren). In waqf asset management, a nadzhir is a person entrusted with

managing waqf funds.

"Academically, the nadzhir is KMI and pengasuhan. All of this is led by one person entrusted by the kyai, then passed down to the trimurti descendants and then to the nadzhir. A few years later, a waqf institution was established by K.H Imam Zarkasyi. The waqf institution is the highest authority or main brain that regulates the decision-making process for the annual program. As I explained earlier, the relationship with the financial report is that the report is managed by the nadzhir, because the waqif has passed away, so it is reported to the waqf institution as the nadzhir. The accountability report of the pesantren is submitted to the head of the institution, who is also a member of the waqf institution."

Nadzhirs play an important role in managing Waqf assets. A Nadzhir must demonstrate strong asset management capabilities to finance the various activities planned in previous waqf endowments. Unfortunately, the facts indicate that the professionalism of most Nadzhirs in Indonesia is low. Therefore, the selection of Nadzhir requires careful consideration. Among the Minangkabau tribe in Indonesia, the selection of a nadzhir is made by Niniak Mamak, based on blood relations (Wira et al., 2023). Nadzhir's selection in the GMIBS is based on descent. This is very useful for ensuring the organisation's continuity, as descendants ensure that the management of waqf assets is in accordance with the mandates.

The above explanation illustrates how Kyai Imam Zarkasyi sought to transform Islamic private educational institutions into community-owned enterprises through waqf (Samindjaya et al., 2024)

"Trimurti donated the land and everything on it. To whom was the contract awarded? It was intended to be an educational institution for the community. The principle of waqf is that when something is donated, everything must continue to run and develop as intended. When it does not, "*naudzubillah*," for example, for personal interests such as seeking profit, according to waqf jurisprudence, it is not permitted. It is permissible to generate profit, provided that the profit is reinvested to use the land for its intended purpose, not for personal gain."

The above statement demonstrates how the founders of GMIBS prioritized the community's educational interests over their own personal financial interests.

The principle of waqf is that everything donated must be useful and sustainable. In accordance with the Articles of Association, the Modern Islamic School remains a charitable institution and a place of social service, not a place for charity or profit-making. Therefore, Pondok Modern is not a company and is not owned by an individual. In addition, Trimurti's children and grandchildren no longer have the right to own, dispute, or oppose the inheritance. Therefore, waqf allotments may not be used for profit, provided that the profits are reinvested to develop the boarding school and not for personal gain. This follows the concept of accountability in Surah Al-Baqarah 284, which states that "To Allah 'alone' belongs whatever is in the heavens and whatever is on the earth. Whether you reveal what is in your heart or conceal it, Allah will call you to account for it. He forgives whoever He wills and punishes whoever He wills. And Allah is Most Capable of everything."

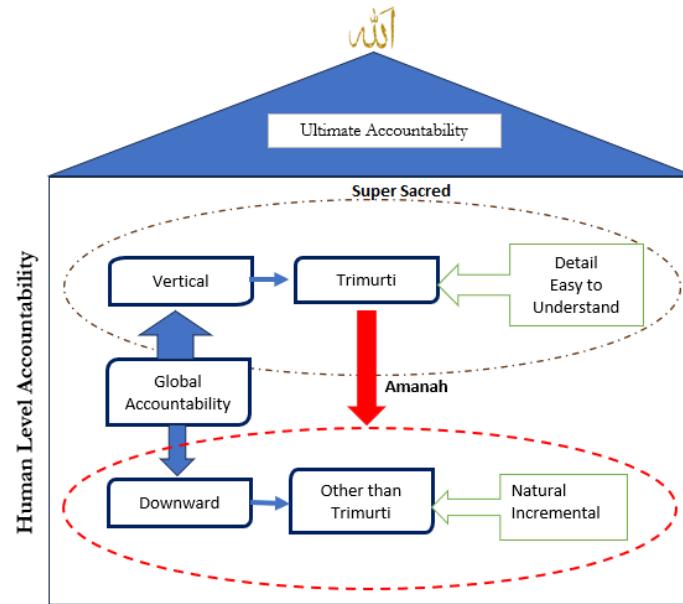


Figure 3. GMIBS Accountability Framework

Figure 3 provides a visual overview of the GMIBS accountability mechanism's operational framework. Accountability in GMIBS is global, requiring all daily administrators to work in accordance with the dormitory's needs. The GMIBS divides accountability into vertical and downward categories. The vertical group emphasised the transparency of dormitory maintenance tasks. The downward group obtains inherent responsibilities that can be perceived with the five senses, particularly in the form of the building's development, which did not previously exist. Due to the sacred nature of this information, detailed and simple information is intended only for the vertical level, particularly the Trimurti. Trimurti will also utilize various information to manage the GMIBS with reliable values, benefiting the dormitory and the community, not for personal gain. From an Islamic perspective, trust is a characteristic associated with accountability, as mentioned in Surah An-Nisa 58: "Indeed, Allah commands you to return trusts to their rightful owners; and when you judge between people, judge with fairness. What a noble commandment from Allah to you! Surely Allah is All-Hearing, All-Seeing."

Conclusion

GMIBS's financial accountability is aligned with pesantren culture, namely openness, transparency, ease of access to data, and a global perspective. Key informants explained that financial accountability is intended only for Trimurti, not for other parties. Meanwhile, non-financial transparency is intended for stakeholders outside Trimurti, such as parents, students, educators (Ustadah), and the wider community. Islamic boarding schools demonstrate accountability to non-Trimurti by demonstrating the physical growth of their buildings. This reveals how organisations demonstrate their legitimacy to the public. At GMIBS, Nadzir is a descendant of Waqif, with the current Nadhir being an elderly man. Consequently, those responsible for compiling comprehensive information (both financial and non-financial) must communicate it to the public clearly and effectively. "Ease" is symbolised by the use of Excel. Furthermore, information providers must possess "global"

capabilities that enable them to effectively fulfil the organisation's needs. All accountability methods are based on the fundamental principle of trust, which is deeply embedded in the individuals comprising the GMIBS. Data collection for this study was conducted during the pandemic, presenting challenges for researchers in obtaining comprehensive data to examine accountability practices at the GMIBS. Accountability practices are rooted in the fundamental principle of trust, which is deeply internalised by each member of the GMIBS community. Data collection for this study was conducted during the pandemic, posing challenges for future researchers seeking comprehensive data to investigate accountability practices in GMIBS. Future researchers should conduct further studies using alternative methodologies, such as ethnmethodology, ethnography, or other philosophies of Muslim philosophers, to explore this phenomenon from diverse perspectives. Future research endeavours are anticipated to acquire more extensive data to provide a more detailed depiction of customary accountability within the context of pesantrens.

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