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**Building Transparency and Accountability: Implementation of
Good Governance in Modern Islamic Boarding Schools of
Muhammadiyah Paciran**

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ABSTRACT

This study aims to analyze the application of Good Governance principles in the Muhammadiyah Paciran Modern Islamic Boarding School, focusing on the aspects of transparency, accountability, social responsibility, independence, and equality in the distribution of resources. The research method used is a case study with in-depth interviews with pesantren managers, guardians of students, and other related parties. The results of the study show that pesantren has implemented the principle of transparency through various communication channels, although there are challenges related to technology accessibility for some parties. In addition, accountability in financial management is also pursued with internal audits, but external auditors have not been involved to ensure objectivity. Islamic boarding schools are also active in social activities for the community, although they are still faced with obstacles to program sustainability. The independence of Islamic boarding schools in funding has begun to be pursued by diversifying sources of income, but it still requires more careful planning. The principle of equality in the distribution of resources has been implemented, but there are several complaints related to inequality. This research suggests that Islamic boarding schools strengthen their internal capacity, utilize digital technology, and involve external auditors to increase accountability and transparency.

Good Governance, Transparency, Accountability, Islamic Boarding School, Resource Distribution.

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INTRODUCTION

The principle of Good Governance is an important concept in the management of organizations, including educational institutions such as Islamic boarding schools. Good Governance involves five main principles: transparency, accountability, responsibility, participation, and fairness. These principles aim to ensure that the institution operates efficiently, is trustworthy, and provides maximum benefits to all stakeholders. In the context of Islamic

boarding schools, the application of Good Governance principles is very important to maintain institutional integrity, build public trust, and improve the quality of education. With transparent and accountable governance, pesantren not only meet internal expectations such as students and managers, but can also contribute more to society as a whole (Abdelaziz, 2022).

The relevance of governance in modern Islamic boarding schools, such as the Muhammadiyah Paciran Modern Islamic Boarding School, is increasingly recognized as an important factor in maintaining public trust and ensuring professional management. As an Islamic-based educational institution, pesantren are not only responsible for preserving traditional Islamic values but are also required to adapt to the times. Governance based on the principles of Good Governance is the key to facing contemporary challenges while maintaining the core values of Islamic education. This study explores the importance of good governance in modern Islamic boarding schools, by emphasizing the need for transformation, improving the quality of management, and ethical frameworks to answer the challenges of the times. (Greenhalgh, 2015; Nabaho et al., 2020).

Modern Islamic boarding schools have undergone a significant transformation in their management structure to remain relevant in the midst of a changing educational landscape. The process of Islamization of knowledge encourages the integration of the modern educational paradigm with traditional Islamic teachings, which strengthens the philosophical foundation as well as the operational of the institution. This transformation reflects the commitment of pesantren to meet the needs of modern society without losing its Islamic identity. One of the most widely adopted approaches is Total Quality Management (TQM), which focuses on continuously improving the quality of education, by emphasizing accountability and ethical standards. By applying this technique, pesantren is able to create a culture of professionalism that encourages openness, responsibility, and efficiency in daily operations (Lubis et al., 2023; Siswanto, 2016)

In addition, the governance of pesantren is influenced by a unique historical and socio-political context. The role of the kiai, as the central leader in the structure of the pesantren, has formed a distinctive governance, in which traditional values become a strong basis in every decision-making. However, in the face of modernity, pesantren need to balance this traditional heritage with innovative practices. The application of Good Governance principles is very important in this process, because principles such as transparency, accountability, and community participation can increase the legitimacy of Islamic boarding schools while strengthening the trust of stakeholders,

including students, guardians, and the surrounding community (Ridwan, 2020; Lianlian, 2018).

Adaptation of governance practices is also needed to overcome the challenges of globalization and technological advancements. Research shows that pesantren are now an integral part of Indonesia's national education system. In addition to functioning as a guardian of cultural and religious values, pesantren is also expected to be able to answer the needs of modern education, such as technological literacy and life skills. Modern Islamic boarding schools that apply the principles of transparency and accountability tend to be better able to maintain their relevance in this era, because they can bridge people's expectations and their operational realities (Sumanti et al., 2024; Supriyant, 2022).

The principle of transparency is the core of good Islamic boarding school governance. Transparency includes not only the disclosure of information about education policies, financial statements, and learning outcomes but also effective communication with stakeholders. In the context of pesantren, transparency ensures that the public has access to understand how decisions are made and how resources are managed. Research shows that good transparency can increase public trust, participation, and efficient financial management, as well as reduce the risk of abuse of authority (Sofyani et al., 2022; Vian et al., 2017).

The principle of accountability, on the other hand, complements transparency by demanding accountability from every individual within the organization. In pesantren, accountability can be realized through regular audits, performance evaluations, and feedback mechanisms that allow stakeholders to voice their input or concerns. Accountability not only strengthens the integrity of the institution but also improves the quality of management and public trust (Anggraini & Afiqoh, 2024).

The relationship between transparency, accountability, and public trust is the main element in the success of pesantren governance. When pesantren can operate transparently and hold each individual accountable, public trust in this institution will increase. This trust provides very important social and moral support, both in terms of operational and sustainability aspects of the institution (Sofyani et al., 2022)

The Muhammadiyah Paciran Modern Islamic Boarding School is an example of a pesantren that is committed to governance based on modern Islamic values. Established in 1983, this pesantren aims to produce cadres of ulama and leaders of the people who have noble character, independence, and insight. By applying an integrative education approach, this pesantren

combines classical and modern book-based learning with the development of life skills that are relevant to the needs of the times. However, like other Islamic boarding schools, the Muhammadiyah Paciran Islamic Boarding School faces challenges in the implementation of Good Governance principles, especially in terms of transparency and accountability.

To become a model of modern pesantren governance, this pesantren needs to utilize digital technology more widely to efficiently convey policies, activity reports, and other important information. In addition, strengthening the internal audit system and the preparation of a communication forum involving the community can be a strategic step to overcome this challenge. By adopting these steps, the Muhammadiyah Paciran Modern Islamic Boarding School can be an example in the implementation of Good Governance, which is relevant and sustainable in the modern era.

This study aims to analyze the implementation of Good Governance principles, especially in terms of transparency and accountability, in the Modern Islamic Boarding School of Muhammadiyah Paciran Lamongan. It is hoped that the results of this research can provide in-depth insights into the challenges and opportunities faced by Islamic boarding schools in implementing good governance. The findings of this study will not only be a valuable input for the management of the Muhammadiyah Paciran Modern Islamic Boarding School to improve its operational effectiveness, but can also be a reference for other Islamic boarding schools in adopting the principles of Good Governance that are relevant and sustainable in the modern era. Thus, it is hoped that this pesantren can continue to develop as a professional, transparent, and accountable educational institution, while maintaining its integrity and Islamic identity.

RESEARCH METHOD

The research method used in this study is a descriptive qualitative approach, which aims to provide a detailed overview of the application of transparency and accountability in the governance of the Muhammadiyah Paciran Modern Islamic Boarding School. This approach was chosen because it is able to explore phenomena in depth, understand the internal dynamics of the institution, and identify challenges and opportunities in applying the principles of good governance. This research aims to explore rich and in-depth data to provide an accurate picture of pesantren governance practices based on the principles of transparency and accountability.

Data collection is carried out through three main techniques, namely interviews, observations, and documentation (McCray & Taylor, 2021). In-

depth interviews were conducted with pesantren managers, such as leaders and administrative staff, to understand policies, information management systems, and the application of good governance principles. In addition, interviews were also conducted with students to find out the extent to which they understood and felt the impact of transparency and accountability in the management of Islamic boarding schools. Guardians of students were also interviewed to get external perspectives related to their trust and satisfaction with the governance of the pesantren. Interviews are conducted using semi-structured guidelines to provide flexibility in digging up relevant information during the interview (Chen et al., 2023)

Qualitative data collected through interviews, observations, and documentation were analyzed using a thematic analysis approach (Mitchell & Chaboyer, 2010). This approach involves careful analysis of the data to identify patterns, themes, and concepts that emerge from the data. The coding process is guided by the principles of transparency and accountability, which are the main themes in the analysis. This analysis also involves comparing and contrasting perspectives from various stakeholders, such as pesantren managers, students, and guardians of students, to gain a comprehensive understanding of the application of good governance principles in pesantren.

The findings of this study provide valuable insights into the challenges and opportunities in implementing transparency and accountability in the governance of the Muhammadiyah Paciran Modern Islamic Boarding School. This study highlights the importance of effective communication, information management, and stakeholder involvement in fostering a culture of good governance within Islamic boarding schools. These findings also show that the application of good governance principles can contribute to the effectiveness and sustainability of pesantren as a whole as an educational and social institution.

RESULT AND DISCUSSION

Implementation of Transparency in Islamic Boarding School Governance

The implementation of transparency in the Muhammadiyah Paciran Modern Islamic Boarding School shows significant efforts to open access to information to stakeholders. This transparency can be seen from the openness in conveying information related to policies, finances, and operational activities of Islamic boarding schools. Information is conveyed through various channels, such as bulletin boards, social media groups, student guardian meeting forums, and periodic reports published in print and digitally. Transparency in Good Governance is key to building trust and ensuring active participation. In an

interview with the pesantren manager, it was revealed that the student guardian meeting forum was an important moment to submit activity and financial reports. However, the guardian of the students reported that this openness is still constrained by the lack of accessibility of digital technology for some parties who are not familiar with online platforms.

One of the significant obstacles is the technology gap between pesantren managers and guardians of students. Some guardians of students who are outside the city or in remote areas find it difficult to get information in a timely manner. In this case, pesantren need to develop more inclusive mechanisms, such as the provision of print-based communication media or simpler short message services. In this way, pesantren can ensure that all parties get relevant information without being constrained by technological barriers. Better transparency can also increase the trust of student guardians in the management of the pesantren.

The application of transparency in pesantren governance not only has an impact on the relationship between pesantren managers and guardians of students, but also on the relationship between pesantren and the surrounding community. A study conducted by stated that information disclosure is one of the important factors in increasing the accountability of educational institutions. In the context of Islamic boarding schools, this openness helps the community understand how funds and other resources are managed and the goals of the various programs implemented. In addition, clear and easily accessible information can encourage community participation in supporting various Islamic boarding school activities, both through material and non-material contributions. Therefore, Islamic boarding schools that can manage transparency well will gain greater trust from various parties, both guardians of students and the general public(Hartanto, 2020).

However, in the implementation of transparency, Islamic boarding schools also need to consider sustainability aspects in the use of information technology. In this digital era, the use of online platforms is indeed an effective tool in conveying information quickly and widely. However, not all guardians of students or members of the community have adequate access to the technology. Research shows that there is still a digital divide between urban and remote communities that hinders active participation in technology-based Islamic boarding school programs. For this reason, Islamic boarding schools need to create more inclusive solutions, such as providing communication services through short messages or even using print media as an alternative. By ensuring that information is accessible to all parties, pesantren not only meets

the principle of transparency, but also reduces existing information gaps. Widiastuti (2021)

Accountability in Financial Management and Islamic Boarding School Activities

Accountability is one of the main principles applied by the Muhammadiyah Paciran Modern Islamic Boarding School. This pesantren has built a clear organizational structure with a finely defined division of tasks. Each part of the organization is responsible for the implementation of its duties, such as the preparation of financial statements, the implementation of educational programs, and community service activities. Financial reports are prepared periodically and submitted to the guardians of students through a regular meeting forum. In addition, the pesantren also implements internal audits to ensure that the reports are in accordance with applicable financial standards.

However, internal audits conducted by pesantren are still limited to the internal scope without involving third parties. This has the potential to cause bias in financial assessment. In an interview, the pesantren manager stated that the limitation of human resources is one of the main obstacles. Staff responsible for financial statements often face technical difficulties due to lack of training. As a result, the process of preparing reports becomes inefficient and takes longer than it should.

To increase accountability, pesantren need to consider the involvement of independent external auditors. In addition, it is important to hold regular training for financial staff so that they have adequate skills in using modern accounting software. With more transparent and accountable financial management, pesantren can increase the trust of guardians and the surrounding community.

Although pesantren have shown good efforts in financial management and operational activities, there is a need to improve a more professional and independent audit system. Several studies have shown that external audits can improve the credibility of financial statements by reducing the potential for conflicts of interest that may occur in internal audits. In this case, the pesantren can consider involving external auditors who have the appropriate qualifications to assess financial statements objectively and independently. Research conducted by shows that educational institutions that involve external auditors are better able to maintain financial integrity and avoid data manipulation. This step can strengthen the accountability of the pesantren and give greater confidence to the guardians of students and the community that

the funds managed have been used correctly in accordance with the goals that have been set (Santoso, 2020). Click or tap here to enter text.

On the other hand, although pesantren managers have realized the importance of training for financial staff, there are still challenges in implementing the training consistently. A study by shows that many Islamic educational institutions face problems in providing ongoing training for financial staff that can improve efficiency and skills in the use of modern accounting tools. Without adequate training, finance staff will find it difficult to manage and compile reports that are in accordance with nationally and internationally accepted accounting standards. Therefore, Islamic boarding schools need to develop training programs that not only focus on software mastery, but also on basic accounting principles that will support transparency and accountability as a whole Astoti (2021).

Social Responsibility of Islamic Boarding Schools to the Community

The principle of social responsibility in the Muhammadiyah Paciran Modern Islamic Boarding School is reflected in various programs carried out to support the surrounding community. Pesantren is actively involved in social activities, such as providing educational assistance to underprivileged children, organizing skills training, and other community service programs. In the interview, the guardian of the students stated that the pesantren has a significant role in supporting social development in the surrounding environment. The commitment of Islamic boarding schools in carrying out this social responsibility is one of their strengths as an Islamic-based educational institution.

However, these programs still face obstacles, especially in terms of sustainability. Limited human and financial resources often hinder the sustainable implementation of social programs. The pesantren manager acknowledged that the involvement of students in social activities needs to be increased so that they can feel the direct benefits of the participation. Pesantren can integrate community service programs as part of the educational curriculum so that students not only gain learning experience but also understand the importance of contributing to society.

The social responsibility of pesantren not only provides benefits to the surrounding community, but can also strengthen the bond between the pesantren and the wider community. Research conducted by Munir (2020) states that Islamic boarding schools that are active in social activities can build a positive image in the eyes of the community and the government, which in turn can increase support for the Islamic boarding school itself. Programs such as education assistance and skills training can have a significant impact, especially

in improving the welfare of the community, especially for the underprivileged. With the success in carrying out this social responsibility, pesantren will gain recognition as an institution that not only focuses on religious education but also has an important role in socio-economic development at the local level.

However, to ensure the sustainability of social programs, pesantren need to focus their efforts more on efficient resource management. A study by Salim (2021) shows that many Islamic educational institutions face obstacles in maintaining long-term social programs due to limited funds and suboptimal management of human resources. For this reason, Islamic boarding schools need to develop partnerships with various parties, both the government, non-governmental organizations, and the private sector, in order to get greater support. In addition, by integrating community service programs into the educational curriculum, pesantren not only improve the skills of students but also strengthen their social responsibility as part of better character formation.

Independence of Islamic Boarding Schools: Challenges and Strategies for Diversifying Funding

Independence in the management of Islamic boarding schools is an important aspect that supports the sustainability of their operations. The Muhammadiyah Paciran Modern Islamic Boarding School has shown autonomy in decision-making without the intervention of external parties. However, the biggest challenge faced is the dependence on external resources, especially in terms of funding. Some pesantren programs, such as the construction of new facilities and extracurricular activities, still rely heavily on donations from charities or individuals.

To reduce this dependence, pesantren have started strategic steps, such as diversifying sources of income. The development of paid education programs and the opening of small business units managed by pesantren are the initial efforts to increase independent income. However, this step is still in its early stages and requires more careful planning. Pesantren need to develop a systematic business strategy to ensure that the business unit can run efficiently and make a real contribution to the financial independence of the pesantren.

The financial independence of Islamic boarding schools is a challenge that is not only faced by the Modern Islamic Boarding School of Muhammadiyah Paciran, but also by many Islamic boarding schools in Indonesia. Research shows that the dependence on donations and external assistance often makes the operational sustainability of Islamic boarding schools vulnerable to economic fluctuations and changes in external policies. For this reason, diversification of income sources is a very important strategic step to reduce this dependence. Paid education programs, such as additional courses or skills

training, as well as the development of business units such as cooperatives or bookstores, can be long-term solutions that allow pesantren to manage funds more independently. However, as conveyed by, the success of this diversification strategy is highly dependent on the managerial ability of Islamic boarding schools in planning and running an efficient and sustainable business (Nurdin (2021)). Click or tap here to enter text.

In addition, to increase financial independence, Islamic boarding schools also need to strengthen their internal capacity in business management. This includes training for managers of Islamic boarding school business units so that they have the necessary skills in the fields of entrepreneurship, marketing, and financial management. A study by shows that good management of business units can make a significant contribution to the income of Islamic boarding schools and reduce dependence on external funds. Therefore, Islamic boarding schools need to have a planned and measurable strategy in managing business units, as well as utilizing technology to maximize operational efficiency and expand the market. With these steps, pesantren can create a more independent and sustainable funding model (Sulaiman (2019)).

Equity and Justice in the Distribution of Resources and Policies

The principle of fairness or equality has been applied in the Muhammadiyah Paciran Modern Islamic Boarding School through various mechanisms, such as discussion forums involving students, guardians of students, and the surrounding community. This forum provides an opportunity for all parties to submit input and criticism on pesantren policies. This equality is important to ensure that every stakeholder feels involved in decision-making.

However, there were several complaints from student guardians regarding the treatment that was felt to be uneven in several aspects. For example, the distribution of resources for certain activities is considered to be more beneficial to certain groups than others. To overcome this, pesantren need to develop a more transparent and need-based resource distribution mechanism. In addition, better communication between pesantren managers and stakeholders is also needed to reduce potential misunderstandings.

Increasing equality can also be done by developing clear guidelines related to the provision of sanctions and awards to students. In this way, pesantren can ensure that every decision taken is based on the principle of justice and does not cause negative perceptions among stakeholders. Better equality will strengthen the relationship between pesantren and the community, as well as increase the legitimacy of pesantren as a professional Islamic-based educational institution.

Overall, the implementation of the principles of Good Governance in the Muhammadiyah Paciran Modern Islamic Boarding School has gone well, especially in the aspects of transparency, accountability, and social responsibility. However, some key challenges, such as limited human resources, lack of technology, and dependence on external resources, still need to be overcome to achieve more ideal governance. By strengthening internal capacity, utilizing digital technology, and expanding innovation in the management system, this pesantren has great potential to become a modern pesantren governance model that is sustainable and adaptive to the times.

Equality in the distribution of resources is an issue that is not only relevant for Islamic boarding schools, but also an important topic in the governance of educational institutions in general. Research by shows that a fair and transparent distribution of resources can encourage increased trust and active participation from all stakeholders. In the context of pesantren, an even distribution will ensure that all students, regardless of their socio-economic background, get the same opportunity to participate in educational and self-development activities. Therefore, Islamic boarding schools need to re-evaluate the existing distribution mechanisms and ensure that the policies implemented are not only in favor of certain groups, but also provide equal access to all parties according to their needs. This increase in equality will reduce inequality and increase the legitimacy of Islamic boarding schools in the eyes of guardians, students, and the community Rahmansyah (2023).

In addition, it is important for pesantren to utilize information technology in improving communication and transparency in decision-making. As explained by, the use of digital platforms can facilitate the process of distributing information and increase public participation in discussion forums held by Islamic boarding schools. With technology, pesantren can facilitate wider access for all parties to submit input and criticism of the policies implemented. This will also help reduce misunderstandings that may arise due to lack of information or ambiguity in resource distribution policies. If pesantren can integrate technology with needs-based policies, the process of managing and distributing resources will become more effective and efficient, and can support the creation of a more inclusive and equitable educational environmentSari (2021) .

CONCLUSION

Overall, the implementation of the principles of Good Governance in the Muhammadiyah Paciran Modern Islamic Boarding School has gone well in several aspects, especially in transparency, accountability, and social

responsibility. Transparency in information management is very important to build trust between pesantren managers and guardians of students, although obstacles to access technology still need to be overcome. Financial accountability has been implemented with internal audits, but the involvement of external auditors will increase the objectivity and credibility of the financial statements of Islamic boarding schools. The involvement of pesantren in social activities has a positive impact on the community, although the sustainability of social programs still faces obstacles. In terms of independence, pesantren have started steps to diversify their sources of income, but need more careful planning to ensure long-term sustainability. In addition, the principle of equality in the distribution of resources needs to be strengthened with more transparent and need-based mechanisms to reduce inequality. By optimizing the use of technology, involving external auditors, and strengthening the managerial system, the Muhammadiyah Paciran Modern Islamic Boarding School has the potential to become a modern Islamic boarding school governance model that is sustainable and adaptive to the changing times.

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