Islamic University Accountability Model:

In Islamic Values Perspective

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Abstract—The purpose of this study is to formulate the accountability model of Islamic Universities especially 45 Islamic University (Unisma) in Bekasi. This research is a continuation of previous research which has formulated draft model of 45 Islamic University accountability in the Islamic perspective. The research method used in depth interviews with experts to validate the formulated model. The results of this study have formulated a framework of Islamic university accountability model consisting of: 1) Accountability to whom, 2) Accountability for anything (what), 3) Accountability on how. Regarding accountability on whom Islamic University accountability is aimed at upward accountability, downward accountability and horizontal accountability. Accountability for what (dimensions of accountability) we divided accountability in 2 dimensions namely *Khalifatul fil ard* and *Abd Allah*. accountability on how is a type of accountability from 2 dimensions, namely *khalifatul fil ard* consists of 1) legal accountability, 2) economic accountability, 3) accountability to community, 4) accountability to students, graduates and users, 5) accountability to employees and 6) performance accountability. *Abd Allah* dimension consists of 1) Islamic character for employees, 2) Islamic character for students and 3) Islamic character in the organizational structure.

Keywords: accountability, Islamic university, Islamic values

I. INTRODUCTION

All organizations are required to implement good corporate governance. The main pillars of governance are accountability and transparency. Accountability occurs when there is a relationship between an individual or an entity where the performance or task of the individual is the subject of oversight by another party, where the party given responsibility must provide information or justification about the actions taken. Therefore, it can be said that accountability is not possible without transparency (provision of information). The relationship between the party given responsibility and the party providing the responsibility usually occurs in a situation of information imbalance (information asymmetry).

The Islamic viewpoint of the concept of accountability originates in the *Quran* as explained by Allah. Allah mentions the word reckoning as the root of accountability and discussed more than 6 times in different verses mentioned that every Moslem must be responsible for his god. In the context of Islam, the obligation to Allah is represented as the Caliph is responsible for all that has been done in the world. Stated that

the view of accountability in Islam is also based on themes namely *tauhid* and ownership [1]. According to the concept of monotheism which states that there is only one god that is Allah and everything we do will be counted before God. Whereas according to the concept of ownership, that all things possessed, the earth and all of its contents are God's. Humans have objects or have personal ownership, but ownership is not absolute. Property ownership is a mandate that must be maintained and used in accordance with the will of absolute owner of the item, God. Lack of accountability raises many cases like cases of misuse of accountability include the Enron and Bukopin Bank cases. In the Bukopin Bank case, the company revised the financial statements. Bukopin Bank revised its 2016 net profit of 183.56 billion from the previous 1.05 trillion. Whereas Enron, one of the largest mining company in the world, has manipulated financial statements when the company suffered some loss but the company reported increasing profits. Islamic universities today also face the challenge of implementing good governance, including the need for accountability and transparency. As an Islamic organization, accountability of Islamic University is not only to fellow human beings but also to Allah SWT.

Research on accountability in Islamic organizations has been widely carried out including [1] examining accountability in Islamic boarding schools in Nangroe Aceh Darussalam, interviewing 12 moslem experts stated that relationship accountability in Islamic is not only fulfill the requirement of legality but also an implementation of obligation to God. The informant said that financial report is important to increase accountability of organizations. Zulkifli [2] hold a research about accounting accountability management in an Islamic boarding school found that accounting accountability management consists of vertical accountability and horizontal accountability. Management accounting reports are still needed, but they are not in complicated form because religious leaders are difficult to understand them. Saad [3] create a framework for the concept of accounting at the zakat management board, study result states that zakat management board accountability is dedicated to Allah SWT, Zakat payer, recipients and fatwa council. Ihsan [4] assess accountability in the wallet of the poor called Dompet Dhuafa (DD), result of this study states that dual accountability in (Allah and human beings) has strengthened the *mutawalli* perception concerning the importance of accountability. DD also uses a

comprehensive holistic accountability not only downward and upward accountability but also involves the commitment to preserve organizational values. Apriyanti [5] create models for the Islamic University Good University Governance (GUG). According to Apriyanti [5] there are 8 dimensions of GUG in the Islamic university which are accountability, transparency, fairness, responsibility, independence, quality assurance and relevance, efficiency and effectiveness, and non-profit. Apriyanti [5] use secondary data to create accountability model of Good university governance in Islamic universities. Siswantoro [6] create model of accountability at *waqf* institutions in Indonesia by adopting accountability model into 5 dimensions that formulated by Coule [7] and Iqbal [8]. Which are 3 dimensions consist control and conflict, elite, purpose of boundary [7] and 2 dimensions consist of sharia compliance, government and evaluation [8]. Siswantoro [6] use secondary data and primary data by interviewing *waqf* experts and experts in Islamic teaching.

Research in Islamic accountability in Islamic tertiary institutions is still very limited. This study aims to formulate the accountability model of Islamic universities especially UNISMA Bekasi in Islamic Perspective. In previous research we have formulated the draft model by literature review and need assessment with internal and external stake holders. The difference of this research with previous research is in making this research modeling using two data that is literature review from journals, books and others, and primary data that is in depth interview with stake holders to explore stakeholder assessment needs and in depth interview with expert to validate the models.

II. RESEARCH METHODS

This research uses a qualitative method with a constructive paradigm. This study aims to formulate an accountability model for Islamic Universities, especially Unisma by internalizing Islamic values. The developing model is based on secondary data (books, journals, and other sources) and primary data, namely the need for assessment from both internal and external stakeholders. The informants in this study were stakeholder internal and external and 3 (three) experts in the field of education which validated the draft accountability model that had been formulated previously. The first expert was an external expert from outside UNISMA, who was the Chancellor of an Islamic University in Indonesia. The second expert and third expert are internal experts from UNISMA who served as Rector and Vice Rector 1. We ask or confirm the expert regarding the accountability model that has been formulated.

III. RESULTS AND DISCUSSION

In general, accountability in non-profit-oriented organization is divided into 3 aspects : 1) Accountability To Whom, 2) Accountability For What, 3) Accountability On How [9-11]. Related to accountability to whom, Islamic non-profit oriented organizations are responsible to all their stakeholders. Stakeholders of non-profit oriented organizations are the governments, funders, clients, colleagues, members, partners,

media and society ([9,11,12] Stakeholders are divided into 2 types, namely: internal stakeholders and external stakeholders. Islamic University External Stakeholders consist of: 1) Government in this case LLDIKTI, taxation office and local government, 2) community, 3) Graduates 4) student's parent. Internal stakeholders consist of 1) Lecturers and Employees, 2) Students, 3) Foundation. Candler [9], KNKG [13], divide the accountability of non-profit oriented organizations into upward accountability, downward accountability, inward accountability. Accountability of Islamic universities and above is accountability to Allah, the Government (LLDIKTI) and taxes. Downward accountability of Islamic universities to students, student's parents, and users of graduates and parties who work together. Inward accountability is accountability to employees, namely lecturers and all staffs at the university. Horizontal accountability is related to accountability to the community.

Islamic accountability views accountability from two sides, namely *Tauhid* (monotheism) and the concept of ownership [1]. The concept of monotheism states that the main accountability carried out is accountability to Allah SWT. In terms of ownership that everything on earth and sky belongs to Allah and must be used in accordance with the provisions of the owner, namely Allah SWT. Islamic values based on *Tauhid* are values held by every Muslim in the faith and affirmation of the Oneness of Allah. Faith is the obedience to sharia as a servant of Allah (*abdAllah*). After that humans must plunge into the hustle and bustle of the world as *Khalifatullah fil ard* (QS. 35:39) [14]. As *Abd Allah*, human has the task of merely worshiping Allah. Worshiping Allah in the narrow sense, human being performs prayer, fasting and zakat. While in the broad sense of performing *Habblu minannas* (maintaining the good relationship with fellow humans with the creator (Allah) [10,15]. *Khalifatul fill ard* means that humans are created as representatives of God on earth, namely as a caliph whose task is to prosper the earth (management of the universe for the prosperity of the people). Humans are given divine authority, spreading mercy and *amar ma'ruf nahi munkar*. We formulated the accountability of Islamic universities carried out to: Allah and all University's stakeholders. Accountability for what (accountability for what) we divide into 2 dimensions, relate to human roles namely *Abd Allah* and *Khalifatul fill ard*. *Khalifatul fiil ard* embodiment that Islamic universities must be accountable to the law, have financial accountability, be accountable to the community, users of graduates, foundation, employees, students, and graduates and have performance accountability. While the manifestation of *Abd Allah* is a form of human worship for the creator, in this case, the Islamic University must develop the Islamic character for employees and students.

The following model that we formulated is based on literature review and need assessment from stakeholders which include internal stakeholders of students, lecturers, employees, study programs, deans, chancellors and vice chancellors. While the external stakeholders are the government (tax and LLDIKTI), graduate users, parents of students and graduates). After we formulated the draft model, the next step is to validate model by the expert. Next is the accountability model of an

Islamic university in an Islamic perspective that has been validated by 3 experts.

A. *Dimension of Khalifatul Fill ard*

1) *Legal accountability:*

   a) *Licensing and organization:*

   - Having a university establishment permit authorized by a notary and registered by the Ministry of Law

   - Having operating license for each existing study program

   b) *Compliance with the law:*

   - Having clear vision and mission that are in accordance with the Law of the administration of Higher Education

   - Organizing education in accordance with the applicable law

   - Making a 20-year-master plan- development, a 5-year Strategic Plan, and an Annual Budget

   c) *Organizational structure:*

   - Having a Quality Control System that functions both for academic management and non-academic management (Human resources, Finance, Facility and Infrastructure)

   - Having an audit committee or Internal Control Unit

   - Applying Meritocracy Principles and openness in the appointment or dismissal of structural positions, and promotion or demotion of staff positions to minimize collusion, corruption and nepotism.

2) *Economic accountability:*

   - Implementing a financial system that can be audited by external parties both university financial reports and foundations.

   - Issuing Annual Financial Reports that are audited by outside parties and communicated to stakeholders

   - Implementing applicable financial accounting principles

   - Issuing study program's financial statement for internal management

   - Determining the deadline for submitting financial statements one month from closing date

   - Informing recording system for recording lecturer income from outside the Unisma

   - Disclosing University's need assets and replanting the rest more on infrastructure

   - Assigning sharia Banks as transaction servers for university

3) *Accountability to the environment and society:*

   - Prioritizing the awarding of scholarships to students with Bekasi ID

- Linking the curriculum and the working world

- Informing about graduate competencies

- Informing about accreditation

- Distributing institutional zakat funds, *infaq* and *shadaqoh*

- Applying Tracer study to the user

4) *Accountability to the student, graduates and student parents:*

   - Announcing the study result information

   - Updating curriculum

   - Facilitating graduate activities for the advancement of the university

   - Providing sports facilities, libraries and laboratories for supporting the learning process

   - Using of online-based information systems for students

   - Applying tracer study for students and graduates

5) *Accountability to employee:*

   - Increasing competence for lecturers and employees

   - Providing sports facilities for lecturers and employees

   - Providing employee benefits in accordance with government regulations

   - Opening availability of career path for lecturers and employees

6) *Accountability of performance:*

   - Performing accountability of faculty and employee

   - Performing accountability of unit

B. *Dimension Abd Allah*

1) *Islamic character for employees:*

   - Conducting regular monthly studies

   - Performing congregational prayers in a special mosque for male employees

   - Implementing of staffing rules for Muslim dress for all employees

   - Holding I'tikaf program during *ramadhan* at mosque

2) *Islamic character for students:*

   - Implementing of BTAQ lessons (Recite & Write Al Quran)

   - Implementing *Ramadhan pesantren* for all students

   - Conducting prayer at a special mosque for male students

   - Separating seating for male and female students

   - Implementing worship practice

- Awarding full scholarship for *hafiz*
- Improving Student Activity Unit with Islamic based

3) Islamic character in organizational structure:
- The existence of the Sharia Supervisory Board which is a separate directorate
- Carrying out sharia transaction only
- Certificating halal for vendors in Unisma canteen environment

IV. CONCLUSION

This research formulates an accountability model for Islamic universities. Islamic University accountability is addressed to all stakeholders both internally and externally. Accountability can increase public trust. As a non-profit oriented Islamic organization, Islamic university should internalize the Islamic values in the accountability model. Using the model of accountability, Islamic Universities can make accountability reports with Islamic values approach. Future research can be continued with the development of the accountability index for measuring the level of Islamic universities.

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