



Revealing The Accountability of Nurul Haromain Islamic Boarding Schools: A Phenomenological Study

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Abstract

The objective of this study is to reveal the sense of accountability at Nurul Haromain Islamic boarding school. Qualitative method and interpretive paradigm were used to understand and explain the accountability practice phenome, and phenomenological approach was used to reveal the sense of accountability based on the experience of individuals, in this case the administrators of the school. This study finds that the sense of accountability is very contextual depending on the space and time as well as individuals who sense it. For the school administrators, accountability is practiced upon the *amanah* (mandate) that the school should serve as a *dakwah* institution and the manager of community's fund in the form of community services and proper financial management. The implication of such accountability is ensured by their faith quality and the enforcement of ethics and morality by human resource seasoned in Islamic boarding school environment

Keywords: accountability, mandate, phenomenology, Islamic boarding school

Introduction

Organizational developments in recent decades have been dominated by strong requirements for accountability practice in both public and private sectors. In is an individual or group activities to explain and to account for what they have done (Sinclair, 1995). In public service context accountability is defined as the obligation to explain the organization's activities and performance to those who need such information, which is useful as a control instrument to elaborate the given responsibility (Goddard, 2013; Sinclair, 1995; Yuesti et al., 2016). This kind of accountability is the basis for the idea that accountability must be well addresses by any organization due to inarguable relationships with other parties.

Accountability in agency relationships that separates between principal and agent frequently triggers information asymmetry (Jensen & Meckling, 1976) because the agent, the managers, knows more about the company's position than the principal or the owners. The principal-agent relationship comes from the separation between capital owners and capital managers. Such separation is based on inter-human relationship,

which in practice is inharmonious due to the opportunistic trait of one party, the agent, for their personal interest. Therefore, a monitoring tool is required to bridge the relationship of the two. Here accounting is needed as an accountability tool of the agent to the principal.

Accounting consists of three processes, i.e. identification, measurement, and communication of economic events, for rational consideration and decision by its users (Belkaoui, 1992). Modern accounting in general is understood as a tool for business. It is even recognized as a business language, which means that it is used to deliver useful information for economic decision making (Triyuwono, 2013). Both definitions explain that modern accounting is seen as a tool to deliver information about accountability concerning the economic activities of an entity which can be used for decision making. Criticisms in articles and mass media highlight the developing non-profit organization's accountability in terms of fund distribution. Atufah, Yuliarti, & Puspitasari, (2018); Keating & Frumkin, (2014); Kovach, Neligan, & Burrell, (2003) found that non-profit organizations have lower accountability since they do not provide either clear information about their activities standardized or standardized financial report. The findings show that the assessment of modern accountability is only based on organization's administrative measures that is only proven by formal recording and reporting as their conformity with the standard (Fitria & Syakura, 2017; Gray et al., 2006; Kearns, 2014). It is inseparable from the basic concept of accounting used as a tool for decision making, as shown by financial reports. This understanding has placed accounting in the practical domain that finally narrows down the understanding about accounting since the measure for an entity's accountability success only focuses on economic gains, ignoring other measures that may have important aspects for certain groups (Djamhuri, 2011).

The accountability practice referring to the formal standard is not necessarily trouble-free. Cases in business entities, for example, are the fall of major companies such as PT Lippo, PT Kimia Farma, and Bank Century. In western countries, similar cases, such as Enron and Worldcom scandal, has triggered financial crises. Not only business entities, similar cases can also happen in non-governmental organization, such as the USD 3.5 million embezzlement of church's fund reported by Wall Street Journal and a USD 2.2 million embezzlement of New York Central Episcopal Church's fund by its former treasurer (Randa, 2011). The realities can be at least an evidence of misappropriation in the accountability systems established by modern organization with their procedures and regulations to facilitate different economic interest and to hinder the effect of the opportunistic trait of certain individual or group in an organization (Wirajaya et al., 2014). Numerous cases of accounting and financial scandals have shown that accounting as a tool for management accountability is still frequently manipulated for the interest of certain parties; it is the effect of neglecting mental and spiritual aspects derived from awareness of God.

The sense of accountability is explained by the Quran in surah Al Isra verse 36 by providing an understanding about our responsibility as God's servants. All that we do are actually our effort to serve Him. Therefore, we should know and aware that what we say and do will be accounted to The Creator. According to Triyuwono (2006), the essence of human's presence on earth is as *Khalifatullah Fil Ardh*, i.e. God's servants with the mandate of prospering the earth. This is relevant with the Quran, surah Al-

Baqarah verse 30, that Allah would make human as a *khalifah* on earth. Hence, humans are responsible to do what God have mandated to them. This means that the receiver of mandates must base what he does on self-consciousness. This is what became the foundation of accountability concept is Islam. Human's presence is the mandate bearer, not the full holder of power to control the world (Kalbarini & Suprayogi, 2014).

The understanding above shows that religious teaching has a prominent role in creating and enforcing ethical behavior such as awareness of responsibility, honesty, and justice (Handoko & Huda, 2018). The enforcement of ethical behavior and noble morality will lead us to submissiveness to The Almighty. According to Randa, Triyuwono, Ludigdo, & Sukoharsono (2011), accountability is not limited to accountability to both parties; it is also related to moral aspects fought by an organization as well as individual's accountability to his transcendent nature to The Almighty. Some understandings above indicate a wider sense of accountability. It is not only about the provision of information in forms of financial report but also about noble moral values and responsible traits of individuals in an organization. This condition, Wulandari (2019), shows the fact of an accountability model beyond the mainstreams. She stated that despite the ineffective provision of financial reports, the legitimation of non-profit organizations to their stakeholders remains high and sustainable.

It is undeniable that non-profit organizations in Indonesia are high in numbers and types; one of them is *pesantren*, Islamic boarding schools. It is a religious education institution whose funding comes from donations, community, and government, used for operational activities (Atufah et al., 2018). Islamic scholars emphasize that *pesantren* is a facility established for creating piety to be practiced in the surrounding environment (Fauzi, 2018), not to gain profits.

According to the 2018's Guidelines for Pesantren Accounting, the school is defined as an Islamic education institution with dormitories (student's lodging for a long period of time) in which a *kyai*, the school leader, is its central figure, mosque as the core spirit, and Islamic education by the *kyai* as the main activity. According to Zulhingga (2013), *pesantren* is a unique environment for it has positive life values and distinct characteristics where *kyai*, *ustaz* (teacher), and *santri* (student) live together in an environment grounded by Islamic values and norms.

Pesantren were initially established upon the awareness to the obligation of *dakwah Islamiyah*, spreading and inseminating the teachings of Islam and producing ulama, Islamic scholars, through the combination of three educational components: *ibadah* (worship) to grow *iman* (faith), *tabligh* (communication) to propagate knowledge, and *amal* (deeds) to create people activities in daily life (Zulhingga, 2013). The objective of *pesantren* education is not only to enrich students with knowledge and reasoning but also to increase morality, to imprint spiritual and humanity values, to teach honest attitude and behavior, and to educate students to remember God (*zikrullah*) (Anwar, 2016). This is the distinctiveness and characteristics of education in Indonesian *pesantren*.

Some of the characteristics above can at least prove that *pesantren* has the capability to produce individuals who honor noble morality and *akhlaq* (Islamic virtue, morality, and manner), as well as involve God in their activities. Such reality will later shape the awareness of individuals concerning accountability for what they have done,

including defining and realizing accountability aspects created from their life in pesantren.

This study was conducted at Nurul Haromain, a *pesantren* located in Pujon of Malang regency. *Pesantren* was selected as the research object since it is a non-profit organization that carries the mandate of managing provided by the community and the government and provides two fields of teaching: intellectual and religio-spiritual. In addition, the *kyai*-centered leadership culture makes the study on organizational culture in *pesantren* appealing. *Kyai* are known for their knowledge, piety, and compliance to the sharia law and as *murabbi*, the role models for *pesantren* students and administrators.

Another study on accountability in non-profit organizations was also conducted by Fikri et al., (2004), who found that reporting accountability is less important for such organizations and that communities prioritize action accountability, that is how the organizations manage and empower them. Randa, Triyuwono, Ludigdo, & Sukoharsono (2011) studied about the appreciation to spiritual accountability by individual members of church organizations and found that the believe that Jesus is God and the messiah makes each individual pledge his loyalty to their faith by participating religious worships held by the church.

A similar study was held by Wulandari (2019), who found that *lillahita'ala* (for God) and *ikhlas* (sincerity) accountability in the way of Nahdlatul Ulama (NU) built upon honesty and sincerity can survive. Despite the minus financial condition and the absence of financial records, activities held by the organization can run well thanks to the sincerity and honesty of its members. Based on the illustration above, this study tries to identify the sense of accountability based on experiences of individuals living in pesantren as an organization rich with Islamic culture and values.

Research Method

Qualitative approach or naturalistic paradigm was selected to be used in this study. Interpretive paradigm was used to understand and explain phenomena (Burrell & Morgan, 1979) in the practice of accountability at Nurul Haromain Islamic boarding school, from which hidden senses lying behind social actions as understood by the doers through good understanding (Chua, 1988; Djamhuri, 2011) can be revealed. This research uses and sets procedures, collects specific data from the participants, analyzes the data, and interpret the meaning of the data (Creswell, 2010).

Using phenomenology approach, this study attempts to describe and interpret senses related to naturally occurred phenomena (Merriam & Tisdell, 2015). This approach, as presented by its main figure Redmund Husserl, is based on the believe that human experience which essentially is a world filled with objects in which objective senses and relationships exist (Appelrouth & Edles, 2007).

The data of this study was collected through (1) in-depth interviews, (2) participant observation, and (3) study of document. The data used in this study is, in general, primary since it is obtained directly from the research location. The data is in forms of direct interviews with informants in verbal regarding the understanding, views, thought, experience, and the feelings of the informants about the concept of accountability at Nurul Haromain as well as required documents such as the school's

Table 1. List of Informants

No.	Name	Status
1.	Ahmad Arif Syarifuddin	Roil 'Am of Nurul Haromain
2.	Ahmad Washil Tholabi	General Treasurer of Nurul Haromain
3.	Masyhuda	Head of Dormitory Department
4.	Bahrudin Thohir	General Secretary of Nurul Haromain
5.	Indah	Student's parent
6.	Catur	Surrounding residence
7.	Nur Faizi	Students
	Andi Ridwan	
	Abdul Latif	

Source: Processed Data, 2020

organizational structure, vision and mission, financial reports, and standard operating procedure.

Nurul Haromain is located at Brigjen Abdul Manan Wijaya street number 141 in Ngroto of Pujon in Malang. This school was selected because it has various activities such as teaching and learning at the school, *dakwah* in the community, and business ventures. Furthermore, the school was established by a teacher, which was then granted to and managed by its students. This is something unique because the site will provide the sense of accountability based on the school itself.

The research subjects are the school's administrators, students, and people around it who has experience and role which directly contribute to the school's operational activities. The nine informants, as described in [Table 1.](#), were selected using purposive sampling, in which criteria is set by the researcher, so that appropriate results which ensure data validity can be acquired. The criteria are the informants must be people who have deep knowledge about the history and the management of Nurul Haromain and must be people who have direct contact with situations and events related to the accountability.

The criteria were set to obtain elaborate data based on the experience of individuals who clearly now about accountability practices at Nurul Haromain. Hence, the researcher can acquire valid information and easily reveal the sense of accountability in the school.

Data analysis is the effort to discover senses and systemically arrange the results of observations, interviews, and others to improve the understanding on studied cases and present them to other people as findings ([Muhadjir, 2000](#)). The analytical stages in this research refer to the following stages applied in phenomenological approach. First, the researcher will reveal the perception of individuals about the perceived object (intentional) by leaving the perception as it is according to the understanding of the individual or person who experience certain events, documents, and activities in the research object (epoche), i.e. Nurul Haromain Islamic boarding school. In this stage the researcher holds himself from making any judgment ([Hasbiansyah, 2008](#)). Second, the researcher will describe about what phenomena experienced by the individual and how they happen. Next, the researcher's effort to find any possible interpretation over the individual's experience based his reflection and intuition (eidetic reduction), particularly related to the sense of accountability at Nurul Haromain. Finally, the researcher will try to discover the essence of meaning from the experience of all individuals as the administrators of the school.

Result and Discussion

Nurul Haromain Islamic boarding school was founded in 1980 by Abuya Sayid Muhammad bin Alawy Al Maliki of Makkah, one of the descendants of Rasulullah Muhammad PBUH. The name of the school means *two lights of the holy lands*, i.e. Makkah and Madinah. It also means that the light growing from the two cities also grows in the school. This is based on the statement of the Rail Aam, *ustaz* A. Arif, as follows.

“Nurul Haromain Islamic boarding school was founded by Abuyya Sayyid Muhammad Bin Alawy Al Maliki of Makkah as a medium for *dakwah* or the community. He then gave the mandate to his student, KH. Ihya’ Ulumuddin, to manage and run activities and development at Nurul Haromain Islamic boarding school in Pujon, Malang.”

The statement implies that the school was founded on the basis of amanah principle. A scholar known as kyai, who manage the *pesantren*, is the person given the mandate by his teacher to manage the school as a medium for *dakwah* to the community.

The community has entrusted their children to Nurul Haromain, where they will receive religious and general knowledge in a balanced portion. The school, as a non-profit organization, receive donations, infaq, and waqf from its donors. The financial activity needs a good management. The Roil Aam, *ustaz* A. Arif Syarifuddin, is really aware of it. He stated the following.

“Financial management is important for it is the key for the smooth running of an organization. We have the experience of losing 150 million in 2003 or 2004. After investigating it, I found out that the problem is our poor financial management; there we were hit. Finally, we reform the financial system, and alhamdulillah we can restore the money.”

In accordance with the statement of the Roil Aam regarding the importance of financial management in pesantren, a general treasurer stated the following.

“Financial management in pesantren is necessary. It is definitely a form of trustworthiness. Although this is a pesantren, we have to be professional in managing cashflow. Second, we have to make a clear accountability because our objective is the hereafter.”

The necessity for financial management at Nurul Haromain is fully understood by the school’s administrators. Good financial management can strengthen the financial system in pesantren and support the effort of realizing all organizational agendas and activities. Poor financial management compromises the financial system, so people can do manipulation easily. Good financial management is also mandated to the organization, particularly in handling financial transactions. The awareness of accountability and financial management is meant to clarify financial activities managed using amanah (here means trustworthiness) principle, because the final goal is the hereafter.

This finding implies an organizational management scheme based on trustworthiness in its activities. Accountability in Islam is known, also, as *amanah*. It is one of the characteristics of Rasulullah PBUH. The word *amanah* comes from “amuna – ya’manu – amanatan”, which means calm and pleasant condition due to the freedom from danger and disaster. It can also mean certainty, as well as fear for something bad.

The word consists of trust, honesty, sincerity, promises or obligations, consistency and commitment toward promises.

Amanah also comes from the words *أَمَنْتَ - آمَنْتَ - آمَنْتَ* : in Arabic dictionary it means being faithful. As stated by Rasulullah PBUH, "*al-imanu Amanah, wa la dina liman la amanatalahu*", which means faith is a form of amanah, and there is no religion (faith) to anyone who do not keep the *amanah* mandated to them. Based on the explanation, a faithful person keeps what has been entrusted to him safe (accountable). Amanah can also defined as a condition when a person can transparently and accountably explain something debated among the community so that chaos and disintegration (unsafe condition) can be avoided (Hakim, 2017).

Islam sees ownership of things is *amanah*; there is no absolute ownership but relative (Triyuwono, 2004). *Amanah* is something entrusted to a person to be used as it should according to the will of the giver. This means that the party receiving the *amanah* (mandate) does not have any absolute controlling right to what has been entrusted. He has the obligation to keep the *amanah* (mandated thing) well and to take benefit from it according to what the giver has requested (Triyuwono, 2000). The principle of *amanah* in an organization is distributing kindness, welfare, and easiness to the universe, i.e. humans and other creatures. This is the design of an organization in a humanistic and transcendental atmosphere, where human awareness is nothing but to submit sincerely to God.

Human as organization managers have an important role in the success of the organization. Nurul Haromain has received people's trust to educate their children in a balanced manner between religious and general knowledge. Furthermore, the school, as a non-profit organization, receives donations, infaq, and waqf from its donors. Hence, trustworthiness of the internal school party and the management's performance are crucial. Based on the Islamic culture attached in *pesantren* and good education in morality, which are also shown by the leader, all administrators, teachers, and employees do their task and obligation well. This is the evidence of the accountability of Nurul Haromain in keeping the *amanah* as a religious education institution and public fund managers.

Accountability aims to create public trust to an organization. Good management increases public trust. Therefore, it can be said that public trust is directly proportional to what organization has done (Mahlel et al., 2016). In terms of financial accountability, Nurul Haromain has provided financial reports prepared by the financial department. It was stated by *ustaz* Wasil Tholabi, the general treasurer of the school, as follows.

"The financial accountability was shown in forms of financial reports prepared by financial department. We have both annual and monthly reports. The monthly report is used for internal purpose, to see financial activities by several posts that we have arranged before according to the needs of each department. The annual report is submitted to the foundation because we have our foundation."

The statement clarifies that financial management accountability is shown in forms of financial reports, which are issued monthly and yearly, according to the school's needs. The monthly report is used for the internal management, while the annual report is submitted to the foundation. In relation with the financial report of Nurul Haromain, *ustaz* Wasil Tholabi explained further as follows.

“In this *pesantren* the financial report is cash report. I call it cash report because it only contains transactions related to cash. We publish regular reports once in a month and once in a year. I think we are only short in asset reports, so we cannot prepare a complete report such as balances. The report only consists of acceptance and expenditures prepared using Microsoft Excel.”

Then the researcher asked why the report was not prepared according to the existing guidelines, especially those for *pesantren*. He responded as follows.

“It is good to have standardized reports, but we do not report to the government, only to the foundation, so what we have now is quite sufficient according to the school’s needs. Here the most important thing is not how far the report meets the standard but honesty built by individuals involved in the financial management. By doing so, the produced report is true as it is and can show the correct information.”

The financial report of Nurul Haromain is simply prepared using Microsoft Excel, consisting of cash acceptance and expenses. This report is usually called cash report because it only reports cash in and cash out. The managers realized that their report is below the standard, but it is prepared according to the school’s need for internal purpose and the foundation. The simply prepared financial report in cash report has been beneficial for the school, and the information from which can be used as a reference for decision making, particularly in finance. Furthermore, there is another incentive by the human resource to promote honesty and trustworthiness in preparing financial reports, so accurate reports can be obtained.

Good financial management provides an understanding that financial reports must be transparent and accountable. Transparency and accountability is a trust to the activities of any institutions, both public and private (Mahlel et al., 2016; Rahayu, 2017). The financial management practice at Nurul Haromain is a form of accountability by the administrators to maintain people’s trust on money that they have given and fulfill the need of the foundation for information. According to Triyuwono (1997), by using the concept of *khalifah fil ardh*, sharia-compliant financial reporting has two main purposes: material, i.e. to provide (accounting) information, and spiritual, i.e. for accountability purpose (accountability between the mandate giver and receiver). This shows an axiological domain in the accountability practice as a basis in knowledge framework that is accounting (Randa & Daromes, 2014).

There are two types of accountability: horizontal and vertical (Triyuwono, 2006). As horizontal accountability deals with accountability to human (direct participants) and the universe (indirect participants), the vertical one is directed to The Creator. All administrators of Nurul Haromain are fully aware of the importance of financial management. Therefore, the school has made policies and system supporting the implementation. The necessity of financial transaction recording has made the school prepare their accountability in forms of financial reports based on trustworthiness and honesty fostered by each individual.

The reality has provided us with evidence of the school’s accountability to affected parties. The delivery of financial information in form of financial report proves that the school has tried to account itself to its stakeholders. Its verbal accountability to God is shown by the culture of upholding honesty and promoting trustworthiness by

each individual. The enforcement of such noble behavior is believed enable the school to provide true financial information.

Accountability in a broader sense is the actor’s intention to behave well (Bovens, 2010). The enforcement of noble behavior, i.e. trustworthiness and honesty, by individuals at Nurul Haromain signifies that a person with good behavior can carry out his duty well. This reality shows an accountability practice that is not limited by accountability of both parties but involves morality aspects fought by an organization as well as individual accountability to behave well (Bovens, 2010; Laughlin, 1990; Randa et al., 2011).

The tagline of Nurul Haromain Islamic boarding school is development and *dakwah* boarding school. Therefore, all of its activities are aimed for development and *dakwah*. Good financial management is a way to carry out the mandate that has been received. Financial report is one form of accountability that has been made to communicate all financial activities in the school. The other form of accountability is the awareness of all administrators about the position of the *pesantren* as an institution for *dakwah*, i.e. inviting human to know more about their God, the school needs to provide services to the community aimed at creating pious community with good manner. It was stated by *ustaz* Arif as follows.

“Financial report is not the only instrument to account the school for its activities. It is the administrator’s accountability which later will be presented in the Accountability Reports. The next accountability is to the community through the establishment of a zakat institution and most importantly to God, which is not letting people ignorant about their religion by doing *dakwah* to the community.”

Table 2. *Dakwah* Activities of Nurul Haromain Islamic Boarding School

No.	Implementation	Weekly	Monthly	Yearly
1	School Goes to the Community	Holding classes about religion from one village to another	Rebo Legian (monthly classes every Wednesday that is at the same day with one of the five days according to Javanese calendar), mosque forum.	Amal Bakti Santri (student community service)
	Community Goes to the School	Ngaji Seloan (Tuesday classes)	Monthly public religious teaching.	Commemorating the birth of Prophet Muhammad, commemorating the death of the pesantren’s founder, and <i>istihlal</i>
2	Holidays	Short pesantren stay for university students, lower school students, and working adults.		
3	Pesantren-based formal school from pre-school to senior high school level.			

Source: Processed Data, 2020

Pesantren is known as the oldest institution and the oldest Islamic education system in Indonesia. It grows and develops in the community. In its operations, *pesantren* has core values not possessed by other institutions: the view that life is comprehensive (*kaffah*), the view of long-life education whose results must be practiced, and sincerity to work for common goals (Sartono, 2015). Realizing that *pesantren* is a trusted institution for providing a perspective of comprehensive life, Nurul Haromain has conducted services designed for people's interest. The following is the result of interviews with *ustaz* A. Arif Syarifuddin about services provided by the school.

The explanation above reveals some activities designed for the community to give them some knowledge that makes them know more about Islam. Then, *ustaz* Arif Syarifuddin described *dakwah* activities held by Nurul Haromain as follows.

"We strive to make our *dakwah* activities are balanced in that our school facilities its student to go to the community and facilitates people from the community to go to our school. This is to provide services so that the *dakwah* to the community is well delivered and people from the community is not bored. By coming to the school, they know about life in *pesantren* and they can feel the goodness of a Murabbi."

The statement infers that *dakwah* activities for the community are held weekly, monthly, and yearly. The activities are balanced in that sometimes people come to the school, and other times the school visits the community. By doing so, it is expected that the content of the *dakwah* can be well delivered and eventually practiced. In addition, the school also facilitate people to come to the *pesantren* so that they can feel the atmosphere of *pesantren* and the goodness of a Murabbi. Another form of *dakwah* is *pesantren* stay during holidays for school and university students and working people. Long holiday period in the academic calendar is used by the school to do *dakwah* to school and university students as well as businesspeople.

In the subsequent observation, the researcher tried to meet some alumni of Nurul Haromain Islamic boarding school who have the experience of doing *dakwah* directly in the community. The first informant is *ustaz* Andi Ridwan. Now he is the coordinator of Ummi (one of the methods for improving Quran recitation in the *pesantren*). He stated the following.

"*Dakwah* means inviting, inviting people to return to the way of God as done by the prophets and messengers. So, the objective of *dakwah* is to save human from evil way and conduct to piety."

The researcher also met the second informant, *ustaz* Abdul Latif. Now he is the deputy headmaster for student affair at Nurul Haromain junior high school. He mentioned the following.

"The main purpose of *dakwah* is to practice what people have learned during their stay in the *pesantren*, and the real practice in the community is by teaching the Quran and *Iqro'*, as well as knowledge about becoming a woman."

The two statements above explain that *dakwah* is a medium to practice the knowledge learned in the *pesantren* to invite people to return to God's way.

Nurul Haromain as a development and *dakwah* organization places the responsibility to the community as an important thing. The awareness of the administrators to not let people ignorant about their religion is a universal and sole

responsibility. The school as a religious institution in education is an institution with a series of activities to make people closer to their God. Its presence in the community brings a huge responsibility in terms of making a considerable impact on people's life. Therefore, Nurul Haromain has a series of activities aimed at *dakwah* to the community.

Dakwah is an effort by a person to invite people to return to God's way, saving them from evil to truth. This is one of the efforts to propagate Islamic teachings to the community. *Dakwah* is absolutely necessary to be done as a form of human's effort as the *khalifah fil ardh* (Toni, 2016). Human with the predicate of God's *khalifah* bear certain mandate and task that must be done responsibly. They have to use the predicate as a perspective in their activities, both as an individual and as a group (Triyuwono, 1997).

The *dakwah* program of Nurul Haromain is positively responded by the community as the number of students increases. Based on the observation, in the early 1991 the school has nine students, which grows to 800 in 2020. Beside the growing number of students. There are more people who come to the school for weekly, monthly, and yearly events. This is an evidence that *dakwah* service conducted by Nurul Haromain is widely and positively accepted by the community.

The implementation of accountability materialized into *dakwah* service implies human accountability to God. This is relevant with the Quran sural Ali Imran verse 110 as follows.

"You are the best if the nations raised up for (the benefit of) men; you enjoy what is right and forbid the wrong, and believe in God."

The meaning of the verse above contains two things: first, the nobility of Muslims is *dakwah*; second, the well existence of Muslim is determined by their concept of inviting people to do good things and forbid people of doing wrong things. The awareness of the administrators and accountability practices at Nurul Haromain imply a spiritual accountability; that is internal accountability in human to God. Spiritual accountability is based on the belief that God is the creator and the protector of the universe (Amerieska et al., 2012)

Conclusion

Based on the study that has been conducted on understanding the senses of accountability at Nurul Haromain Islamic boarding school, it can be concluded that accountability is done upon the mandate as a *dakwah* institution and the manager of community's fund hat is materialized into *dakwah* service to the community and good financial management. The accounting practice in the school is ensured by the piety of human resource seasoned in *pesantren* environment. The enforcement of ethics to behave well covers honesty, sincerity, and trustworthiness regarding anything that has been entrusted. The school administrators believe that the good conduct of the individuals can make the information that they present true, as it is, and accountable.

The researcher realizes that this study is still limited and far from perfection. This study is limited in that the observation period is relatively short as compared to the data to be collected concerning the sense of accountability. Next studies should allocate more time for observations particularly in *pesantren* activities and culture to obtain a more comprehensive result.

This research has several implications. Theoretically, this research implies the relation between horizontal accountability and vertical accountability. The accountability practice on the ground of awareness to the mandate that God has given becomes the foundation of the activities in the school, which finally affect the values carried by individuals in order to do good things such as honesty, sincerity, and trustworthiness. Hence, this research can enrich literatures on accountability concept, particularly which is built upon Islamic values. In practical domain, this study can create an organizational accountability practice for all stakeholders and a media for every actor to worship God. The next implication is in decision making, in that the study can be used as a reference for the preparation of accountability practice guidelines for non-profit organization.

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