

Makna dan Praktik Akuntabilitas Pondok Pesantren (Studi kasus Pondok Pesantren Al-Munawwir Yogyakarta)

Abstrak

Tujuan – Penelitian ini bertujuan untuk memahami makna akuntabilitas dari perspektif pesantren serta menggambarkan praktik penerapannya di Pondok Pesantren Al-Munawwir Krapyak Yogyakarta, dengan menekankan integrasi nilai-nilai Islam dan tata kelola kelembagaan.

Metode Penelitian – Penelitian menggunakan pendekatan deskriptif kualitatif dengan metode studi kasus. Data diperoleh melalui wawancara semi-terstruktur dengan informan kunci dan telaah dokumen.

Temuan – Akuntabilitas di Pondok Pesantren Al-Munawwir dimaknai sebagai amanah moral dan tanggung jawab spiritual yang diwujudkan melalui enam dimensi: kepatuhan, legalitas, proses, kinerja, program, dan kebijakan. Praktik akuntabilitas telah berjalan secara rutin melalui pelaporan internal, meskipun belum terdigitalisasi dan belum sepenuhnya mengikuti standar formal. Tantangan utama meliputi penguatan aspek legal, dokumentasi, dan penyusunan SOP baku.

Batasan/Implikasi – Penelitian ini terbatas pada satu studi kasus sehingga hasilnya tidak dapat digeneralisasi ke seluruh pesantren. Namun, temuan memberikan implikasi praktis bagi penguatan tata kelola lembaga pendidikan Islam berbasis integrasi nilai keagamaan dan prinsip manajemen modern.

Orisinalitas – Studi ini menawarkan perspektif unik tentang akuntabilitas kelembagaan di pesantren, yang memadukan kerangka teori tangga akuntabilitas Stewart dengan nilai-nilai Islam, sehingga menghasilkan model akuntabilitas yang kontekstual dan berkelanjutan.

Kata kunci – akuntabilitas, pesantren, nilai Islam.



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The Meaning and Practice of Accountability in Islamic Boarding Schools (Case Study of Al-Munawwir Islamic Boarding School, Yogyakarta)

Abstract

Purpose – This study aims to understand the meaning of accountability from the perspective of Islamic boarding schools and describe the practice of its implementation at the Al-Munawwir Krapyak Islamic Boarding School in Yogyakarta, with an emphasis on the integration of Islamic values and institutional governance.

Research Method – The research employed a qualitative descriptive approach utilizing a case study method. Data were obtained through semi-structured interviews with key informants and document review.

Findings – Accountability at Al-Munawwir Islamic Boarding School is defined as a moral mandate and spiritual responsibility manifested through six dimensions: compliance, legality, process, performance, program, and policy. Accountability practices have been implemented routinely through internal reporting, although they have not been digitized and do not fully adhere to formal standards. Key challenges include strengthening legal aspects, documentation, and developing standard operating procedures (SOP).

Limitations/Implications – This research is limited to a single case study. Therefore, the results cannot be generalized to all Islamic boarding schools. However, the findings offer practical implications for strengthening the governance of Islamic educational institutions based on the integration of religious values and modern management principles.

Originality – This study offers a unique perspective on institutional accountability in Islamic boarding schools by integrating Stewart's accountability ladder with Islamic values to create a contextual and sustainable model.

Keywords – accountability, Islamic boarding schools, Islamic values.