

Abstrak

Disertasi ini menganalisis konstruksi dan praktik akuntabilitas pengelolaan wakaf pada Yayasan Badan Wakaf Sultan Agung (YBWSA) Semarang serta menguji fungsi Ilmu Sosial Profetik (ISP) Kuntowijoyo sebagai lensa nilai dan perangkat analitis dalam membaca data empiris akuntabilitas. Penelitian ini menggunakan pendekatan kualitatif interpretif dengan desain studi kasus. Data diperoleh melalui wawancara mendalam, observasi, dan telaah dokumen, kemudian dianalisis menggunakan model Miles–Huberman (reduksi, display, verifikasi) secara iteratif, dengan uji keabsahan melalui triangulasi (data, metode, sumber, peneliti), dan *peer debriefing*.

Temuan penelitian menunjukkan bahwa akuntabilitas YBWSA bersifat multi-relasi dan hibrida. Pertanggungjawaban berlangsung secara legal-hierarkis, sosial-publik, horizontal internal, dan spiritual. Mekanisme formal berkelindan dengan mekanisme informal. Pembacaan ISP menegaskan bahwa kualitas akuntabilitas tidak cukup diukur oleh kepatuhan administratif, melainkan oleh tiga uji profetik; *humanisasi* (keadilan informasi dan kemaslahatan), *liberasi* (perlindungan aset dan pencegahan penyimpangan serta *outcome* pemberdayaan), dan *transendensi* (konsistensi nilai-bukti melalui keterlacakan dan auditabilitas). Disertasi ini merumuskan konsep akuntabilitas profetik sebagai kontribusi teoritik dan merekomendasikan penguatan keterbukaan informasi publik serta penegasan batas aset wakaf, untuk memperkuat tata kelola wakaf.

Kata Kunci: *Akuntabilitas, Wakaf, Ilmu Sosial Profetik, Akuntabilitas profetik YBWSA.*

Abstract

This dissertation analyzes the construction and practice of waqf management accountability at the Sultan Agung Waqf Foundation (YBWSA) in Semarang and examines the function of Kuntowijoyo's Prophetic Social Science (ISP) as a value lens and analytical tool in interpreting empirical accountability data. This research uses an interpretive qualitative approach with a case study design. Data were obtained through in-depth interviews, observations, and document reviews. Data were then analyzed iteratively using the Miles–Huberman model (reduction, display, and verification), with validity tested through triangulation (data, methods, sources, researchers), and peer debriefing.

The research findings indicate that YBWSA's accountability is multi-relational and hybrid. Accountability occurs at legal-hierarchical, social-public, internal-horizontal, and spiritual levels. Formal mechanisms intertwine with informal mechanisms. The ISP reading emphasizes that accountability quality is not solely measured by administrative compliance, but rather by three prophetic tests: humanization (information justice and public welfare), liberation (asset protection and prevention of misappropriation, as well as empowerment outcomes), and transcendence (consistency of evidence-based values through traceability and auditability). This dissertation formulates the concept of prophetic accountability as a theoretical contribution and recommends strengthening public information disclosure and clarifying waqf asset boundaries to strengthen waqf governance.

Keywords: Accountability, Waqf, Prophetic Social Sciences, YBWSA Prophetic Accountability.