



Formulation of Accountability of Islamic University in Islamic Values Perspective

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Abstract: Islamic University as a sharia non-profit institution needs to implement accountability to stakeholders. The purpose of this study is to formulate accountability models in the perspective of Islamic values at Islamic University 45. This study uses a qualitative paradigm approach. Data collection techniques were carried out by in depth interviews and Focus Group Discussion (FGD). Informants of this study were university stakeholders consisting of: Lecturers, Head of Departments, Deans, vice chancellor, Chancellors, Foundations, Graduates, Students, Government (Grant providers) and surrounding communities. The results of the study is divided Islamic accountability in 2 (two) dimensions, and *Abd Allah*, which *Khalifatulfiilardis* consisted of legal accountability, economic accountability, social accountability to society and the environment, and accountability to Allah.

Keywords: Accountability, Islamic University, Islamic Values.

Introduction

One of the issues of organizational management is accountability, including private universities. Private universities are non-profit organizations that obtain resources derived from donors' donations, where donors do not expect rewards from donations. In terms of accountability, it is different from profit-oriented organizations that refer to agency theory where the emphasis of financial reporting users is the principal (investors and creditors), whereas non-profit organizations or social organizations refer to stakeholder theory where accountability is not only to the owner (principal) but to all stakeholders (Gray et al., 1997; Brown and Moore, 2001; Ebrahim, 2003; O'Dwyer, 2005; Unerman and O'Dwyer, 2006; Ibrahim, 2007 in Fikri (2010)). This reasoning is based on the following thoughts: the university is one of the non-profit organizations, where accountability should be addressed to all stakeholders. University operating activities use resources that can originate from within the university or come from donations provided by the central or regional governments and other donors (for example companies and individuals). Coy Et.al (2001) states that universities should use a public accountability perspective, recognizing that stakeholders are broader, and they need more comprehensive information disclosure. This is accountability from a conventional perspective. Many accountability issues arise when accountability is only oriented towards conventional capitalism which only focuses on profit or materialism and accountability is limited to horizontal accountability. Examples of Enron, world com, parmalat and rampant corruption in Indonesia are cases where accountability only focuses on materialism, worldly gains, limited to vertical accountability and ignoring the values of ethics and morality.

Financial accountability of a university can be seen through the accountability of funds entrusted by stakeholders presented in its financial reporting. Law 14 of 2008 concerning public information disclosure states that public bodies such as campuses should provide or publish public information. Therefore, university must develop information and documentation systems in a

good and efficient manner, and ultimately universities are able to manage financial funds in a transparent and accountable manner so as to increase public trust.

The university is a higher education institution that has the task of carrying out education, research and service. Through university, education forms quality human resources, research produces new knowledge, and community service plays a role in the transfer of knowledge to the community so that it can be applied in real life. The university is also faced with the demands for good governance. The company's demands for good governance today not only lead to public companies, universities as educational institutions are also required to implement good governance or the concept of good university governance (Cahyati, 2016). The implementation of the principles of university governance include Accountability and Transparency. Mardiasmo(2002) stated that "Public accountability is the obligation of the party holding the responsibility (agent) to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the trustee (principal) who has the right and authority to hold such accountability " Transparency (information disclosure) can simply be interpreted as information disclosure. In realizing this principle, companies are required to provide sufficient, accurate, timely information to all stakeholders. In its development, the university also faces competition challenges to survive the competition so universities must face alternative internal controls to minimize agency costs. The issue of agency cost of non-profit organizations is minimizing oversight from donors (Brown Jr, 1997 in Cahyati 2016). So that by applying the GUG principle, for example, financial accountability will reduce agency costs to support university activities, generally on behalf of the public interest (stakeholders) so that organizational accountability should also be directed to the community and not only to the foundation. From the explanation above, it can be concluded that the University must absolutely implement accountability to its stakeholders.

Islamic University as a sharia organization should have financial reporting accountability based on Islamic principles, namely that the universe was created by God as a mandate and means of living happiness for all humanity. In forming accountability to God, society and the environment, Muslim managers must strive to provide excellent lawful products / services, provide profitable profits, achieve business goals, pay employees' salaries and maintain employee welfare, be soft on the debtor, ensure sustainable business and assume that business is worship (Hannifa, 2002). Furthermore Triyuwono (2002) the role of humans is as *Khalifatul fil ard* (Deputy of Allah in earth) with a special mission to spread the grace of God to all nature and hold the mandate to manage the Earth in accordance with the wishes of the creator, Allah SWT. The concept of *Khalifatul fill ard* also has its partner, Abd Allah (the concept of human obedience and submission to Allah (Mulawarman, 2014).

Research on accountability has been carried out, including Fikri, et.al (2010), who investigated non-governmental organizations (NGOs). According to Fikri et.al (2010) NGO institutions have many weaknesses related to accountability in terms of delivering information to the public. Randa et.al (2011) examines religious accountability in the church which states that the accountability of non-religious NGOs differs from the accountability of religious NGOs which lies in the side of spatialism. Non-religious NGOs do not have spirituality accountability. Budiman (2011) examines accountability in waqaf organizations and states that the application of the principle of accountability increases public trust in waqaf institutions.

Based on the above explanation it is concluded that the concept of Islamic accountability has a more comprehensive scope than conventional accountability. So that, the purpose of this research is to formulate the accountability model for Islamic University by placing 45 Islamic University of Bekasi as a pilot project with the consideration that 1) it is an Islamic university that should not only be accountable to humans but also be responsible vertically (Allah SWT) 2) and is required to implement the principles university governance namely accountability and transparency.

Theoretical Base

Agency Theory

Agency theory states that a company is a meeting point between the agent and the principal. Where they are in the condition of information asymmetry, the agent knows more information than the principal. Solomon and Solomon (2004), stated that what underlies the emergence of corporate governance is related to the growth of the company and the different interests between management and owners. The existence of information asymmetry and differences in interests will require a check and balance process to reduce the occurrence of abuse of power by management. The mechanism adopted is Good Corporate Governance or good governance which includes protection for shareholders as owners and creditors as providers of funds.

Good Corporate Governance

UNDP (2004) explains that good governance is the whole mechanism, the process of institutions where people express their interests by using legal matters, obligations and bridging the differences between them. Some of the characteristics of corporate governance according to UNDP are: participation, rule of law, transparency, responsiveness, convergence orientation, effectiveness an efficiency, accountability and strategic vision.

OECD (Organization for Economic Co-operation and Developmet) defines corporate governance as a set of principles between the management and the board of commissioners, shareholders and stakeholders. Corporate governance also provides a structure where corporate objectives have been defined and also mean how to achieve goals and monitor company performance. Meanwhile Taufiq (2015) defines good governance as a government practice in order to provide services to the community.

Corporate Governance in Islam

Hannifa, Hudaib (2002) states that Islamic sharia is a guideline covering all aspects of human life and accountability to Allah. All activities that are in accordance with Islamic sharia are forms of worship where the ultimate goal is to accept *Al Falah*, namely essential welfare both materially and spiritually. Hannifa et al (2004) stated that corporate accounting and reporting practices were formed by contracts with various parties. The Islamic perspective broadens the contractual relationship including the relationship with God and all of His creation. In an Islamic perspective, good governance is regulated in the Qur'an by obeying the commandments and leaving His prohibitions. In the Qur'an Good corporate governance is based on faith. Faith will make people feel safe because they are doing what is human duty itself (Taufiq, 2015). Furthermore Taufiq (2015) explained that faith expresses (consists of) 2 things:

- 1) faith comes from God's command that must be obeyed and implemented for humans.
- 2) faith comes from the soul which will be reflected in the heart, words and actions. Therefore a person who believes will not only obey the rules that have been set by Allah but they will also include the rules in the hearts, words and actions.

Taufiq (2015) states that two fundamental principles in corporate governance are accountability and transparency. Accountability is the obligation of the mandate holder to maintain the mandate given to us while transparency is the openness or accountability of the mandate that has been given. Therefore it can be concluded that without transparency there is no accountability and vice versa without accountability there is no transparency. In line with that, Taufiq(2015) Basri et. Al (2016) stated that the concept of accountability in Islam also comes from the Qur'an, God repeats the word reckoning as the root of accountability more than 6 times in different verses in the general sense that all human actions must be accounted for before God.

Triyuwono (2009) explained that the concept of accountability trilogy or the so-called Sharia Entrepreneurship Theory, are namely accountability to God, to fellow humans and to the

universe, whereas Mulawarman (2014) stated that the basic human assumption in Islam is as *abd 'Allah* (the concept of human obedience and submission to Allah), and secondly as the *khalifatul fil ard* who has a mission to spread mercy to the universe.

Ihsan et.al (2017) did a research at DompotDhuafa Indonesia and stated double accountability of DompotDhuafa, accountability to God and accountability to other human, had strengthen zakat trustee (*mutaawali*) perception about using accountability model holistically, not only vertical to government, fund contributor or employees, which is involved organization's commitment and value, such as vision, mission and organization objectives.

The following are some Qur'anic verses that command us to account for the trust given to us:

- a. Al baqarah 282
"O you who believe, if you do a transaction not in cash for a specified time, let you write it. And let a writer among you write it correctly. And let the writer not be willing to write it as Allah has taught it, so let him write, and let the person who owes it imagine (what will be written), and let him fear Allah the Lord, and let him not reduce a bit of his debt "
- b. Q.S An nisa 58
"Verily Allah tells Allah to tell you to give the message to those who are entitled to receive it"
- c. Qs Al Qiyyamah: 36
"Does man think that he will be left without responsibility?"
- d. Qs Al Israa 'verse 36
"And do not follow what you have no knowledge of. Verily hearing, sight, and heart will be held responsible all

University Governance

The concept of university governance is derived from corporate governance. Universities as modern organizations need to implement corporate governance. Muhi (2010) proposes the principles of Good university governance is a derivative of the concept of good corporate governance put forward by the National Committee. Corporate Governance Policy (KNKCG) in 2006. These principles include:

Transparency

It is a basic principle to maintain objectivity in running a business. Companies must provide material and relevant information in a way that is easily accessible and understood by stakeholders. The company must take the initiative to disclose not only the problems required by the legislation but also important for the decision making of shareholders, creditors and other stakeholders.

Accountability

It is a basic principle which states that companies (including universities / high schools) must be able to account for their performance in a transparent and fair manner. Accountability is a prerequisite that is needed to achieve sustainable performance.

Responsibility

It is the basic principle that states a company (including Universities / Colleges) must comply with the laws and regulations and carry out their responsibilities to the community and the environment so that they can maintain long-term business continuity and get recognition as good corporate citizens.

Independence

It is a basic principle to expedite the principles of GCG, companies must be managed independently so that each company does not dominate each other and cannot be intervened by other parties.

Equality and fairness

It is the basic principles which state that in carrying out its activities the company always pays attention to the interests of shareholders and other stakeholders based on the principle of equality and fairness.

Research Methodology

Research Methods

The method used is research and development to formulate the Accountability model in UNISMA. Research and development is a research conducted by collecting information that will be used as a study to be developed as a model in research

In Depth Interviews with Informants

Researchers interacting with the subject are expected to provide a more complete understanding of research through interviews using recording devices, notes, and observation techniques as participants to see firsthand the behaviors associated with the observed phenomenon (Sanders, 1982, Saerang, 2001, in Fikri, 2010). Researchers interact directly in the field to observe the subject studied for some time until the researcher feels confident that the data collected is sufficient to explain the situation. Interaction of the researcher with the subject without disturbing the expected natural setting. For need assessment what information is needed by stakeholders, interviews with stakeholders include: Alumni, graduate users, parents of students, lecturers, heads of study programs, deans, chancellors and foundations. While the accountability of Islamic University modeling at Islamic University 45 Bekasi, the researchers validate the model with experts.

Accountability indicators used in the need assessment to determine the information needs in financial statements needed by stakeholders using instruments developed by the KNKG, Directorate General of Higher Education and Financial Service Authority (OJK) and added several indicators of Islamic values that are tailored to the needs of the university. To find out the accountability of Islamic University 45 Bekasi, the indicator is set as follows:

A. Licensing and Organization

1. Having a university establishment permit authorized by a notary and registered with the Ministry of Law
2. Every existing study program has a study program operating license

B. Compliance with the Law

3. Having a clear vision and objectives that are in accordance with the Law on the administration of Higher Education
4. Organizing education in accordance with the applicable law
5. Make a 20 year Renip Master Plan, make a 5-year Strategic Plan (Renstra), and make an Annual Budget
6. Meet the quality standards set by BAN PT

C. Organizational Structure

7. Having a Quality Control System that functions, both for academic management (Tri Darma Perguruan Tinggi), and non-academic (HR, Finance, Facilities and Infrastructure)
8. Have an audit committee or Internal Control Unit

9. Applying Meritocracy Principles and openness in the appointment or dismissal of structural positions, and promotion or demotion of staff positions, to minimize the occurrence of Collusion, Corruption and Nepotism (KKN)
 10. There is clarity of functions in the organizational structure, to avoid conflicts of interest between university managers and other stakeholders
- D. Financial Transparency
11. Implementing a financial system that can be audited by external parties
 12. Issues Annual Financial Reports that are audited by outside parties and communicated to stakeholders
 13. Implement applicable financial accounting principles
- E. Application of Islamic Principles
14. Having a Sharia Supervisory Board, which is in charge of supervising the activities of an organization to manage or carry out activities only in accordance with Islamic sharia, for example conducting lawful activities
 15. Having an obligation to social environment through CSR activities

The indicator is flexible, meaning that in the implementation of the indepth interview the question can change at any time according to needs.

Focus Group Discussion

Focus group discussion (FGD) is a process of gathering information about a specific problem specifically. In this study the FGD was conducted by inviting stakeholders in Unisma Bekasi to get input on the draft model that had been compiled.

Result and Discussion

Results of Need Assessment with Stakeholders

Based on the results of in-depth interviews regarding accountability in Unisma with stakeholders, it was found that aside from the indicators set by KNKG, OJK, DIKTI respondents also wanted the following forms of accountability for UNISMA:

Table 1. Need Assessment Results

No.	Need	Respondent
1.	Islamic Character for employees	
	a. Monthly Islamic studies	All respondent
	b. Performing congregational prayers in a special mosque for male employees	All respondent
	c. Implementation of staffing rules for Muslim dress for all employees	All respondent
2.	Islamic Character for Students	
	a. Implementation of BTAQ lessons (Read Write Al Quran)	All respondent
	b. The implementation of Ramadhan pesantren for all students	All respondent
	c. Simultaneous prayer at a special mosque for male students	All respondent
	d. Separation of classes between male and female students	Leader
3.	Islamic Character in Organizational Structure	
	a. Only carry out sharia transactions	All respondent
	b. There is a halal certificate for traders in the Unisma centeen environment	All respondent
	c. The existence of the sharia supervisory board which is a separate directorate	Leader and university senate
4.	Financial Management	

No.	Need	Respondent
	a. Internal audit needs to be carried out on all financial and non-financial reports of all respondents b. External audits are conducted on the University.	All respondent
	b. External audits are conducted on the University.	All respondent
	c. External audits are conducted on the Foundation	Kopertis
	d. Publication of audited financial statements for 2 periods was carried out through the Unisma official website.	All respondent
	e. The deadline for financial reporting is 1 month after the closing date of the book.	All respondent
	f. Universities need to make annual reports containing financial and non-financial reports (including tri darma activities of higher education, information about graduates, both number and place of employment of graduates)	All respondent
	g. Universities need to make segment reports per faculty that are used for internal decision making of the Chair of the study program	Head of department
	h. The university needs to disclose the hybrid property and replant the remaining more in the Government - Tax infrastructure	Government-tax
	i. The existence of Student Fund Transparency	College
	j. Graduate fund transparency	Graduate
	k. The existence of a financial system for recording the income of lecturers from outside the university. Chair of the study program	Head of department
5	Accountability for the environment and society	
	a. The awarding of scholarships is prioritized to students with Bekasi residency's ID.	Government
	b. Curriculum linkages with the world of work	User
	c. Information regarding graduate competencies of graduate users, student guardians	User,
	d. Information regarding accreditation of graduate users, student guardians	User, student parent
	e. Distribution of <i>zakat</i> funds, <i>infaq</i> and <i>shadaqoh</i> institutions and employees	All respondents

Indicators of Islamic University Accountability Model Based on Perspective Islamic Value

After identifying Islamic principles and need assessment results with stakeholders, the next step is to formulate accountability models at Islamic universities, especially UNISMA Bekasi.⁴⁵ Islamic University of Bekasi has vision which is to be a university that produces the *khairuummah* for society ". This is stated in the Quran, Ali Imron surah verse 110, which reads: "You (Muslims) are the best people born to mankind, (for you) to marginalize and to ward off evil, and to believe in Allah, if the believers believe, it would be better for them".

Amar ma'rufnahimunkar form is reflected in *khalifatulfiilardand abd Allah*. Because of that, this research divided the accountability form into two dimension, that is *khalifatulfiilard* (the leader in the Earth) and *abd Allah* (God servant). The accountability draft model is shown at this table:

Table 2. Accountability Model of Islamic University

Dimensions of accountability	Types of Accountability	Indicators
<i>Khalifatul Fill ard</i>	1. Legal accountability	<p>A. Licensing and Organization</p> <ol style="list-style-type: none"> 1. Having a university establishment permit authorized by a notary and registered with the Ministry of Law 2. Every existing study program has a study program operating license <p>B. Compliance with the Law</p> <ol style="list-style-type: none"> 3. Having a clear vision and objectives that are in accordance with the Law on the administration of Higher Education 4. Organizing education in accordance with the applicable law 5. Make a 20 year Renip Master Plan, make a 5-year Strategic Plan (Renstra), and make an Annual Budget 6. Meet the quality standards set by Research and Technology Ministry <p>C. Organizational Structure</p> <ol style="list-style-type: none"> 7. Having a Quality Control System that functions, both for academic management (Tri DarmaPerguruan Tinggi), and non-academic (HR, Finance, Facilities and Infrastructure) 8. Have an audit committee or Internal Control Unit 9. Applying Meritocracy Principles and openness in the appointment or dismissal of structural positions, and promotion or demotion of staff positions, to minimize the occurrence of Collusion, Corruption and Nepotism (KKN) 10. There is clarity of functions in the organizational structure, to avoid conflicts of interest between university managers and other stakeholders.
	Economic accountability	<ol style="list-style-type: none"> 1. Implementing a financial system that can be audited by external parties, both university financial reports and foundations. 2. Issue Annual Financial Reports that are audited by outside parties and communicated to stakeholders 3. Implement applicable financial accounting principles 4. Publication of external financial reports twice in a row (comparative financial statements) 5. Financial reports per segment (study program) for internal parties 6. Transparency of student funds 7. The deadline for submitting financial statements no later than one month from the stairs

		<ol style="list-style-type: none"> 8. Information recording / system system for recording lecturer income from outside the unisma 9. Transparency of alumni funds 10. Universities need to disclose the assets and replant the rest more on infrastructure 11. Transparency of alumni funds
	Accountability to the Environment and Society	<ol style="list-style-type: none"> 1. The awarding of scholarships is prioritized to students with Bekasi residency's ID. 2. The link between the curriculum and the world of work. 3. Information about graduate competencies. 4. Information about accreditation 5. Distribution of zakat funds, infaq and shadaqoh institutions and employees
	Accountability to Students, Graduates, and Students' Parents	<ol style="list-style-type: none"> 1. Study result notification. 2. Curriculum up dating 3. Facilitate graduate activities for university progress 4. Sport, library, and laboratory that supporting the learning process facility for students.
	Accountability to employees	<ol style="list-style-type: none"> 1. Enhancement the employee's competencies 2. Sport facility for employee 3. Rewarding salary according to government regulations.
<i>Abd Allah</i>	Islamic Character for Employees	<ol style="list-style-type: none"> 1. Conduct regular monthly studies 2. Performing congregational prayers in a special mosque for male employees 3. Implementation of staffing rules for Muslim dress for all employees
	Islamic Character for Students	<ol style="list-style-type: none"> 1. Implementation of BTAQ lessons (Read Write Al Quran) 2. The implementation of Ramadhan pesantren for all students 3. Conducting prayer at a special mosque for male students 4. Separation of classes between male and female students
	Islamic Character in Organizational Structure	<ol style="list-style-type: none"> 1. The existence of the Sharia Supervisory Board which is a separate directorate 2. Only carry out sharia transactions 3. halal guarantee for traders in the Unisma canteen environment

Conclusion

Accountability and transparency are the main pillar in corporate government. They are important for managing the organization to increase the public trust. Vision of 45 Islamic University of Bekasi is to produce the *khairuummah* graduate, meaning that as a person we have doing the goodness and avoid the ban. This research divided the accountability model into two dimensions, *khalifatulfilard* and *abd Allah*. First dimension, *khalifatulfilard*, is divided into accountability of law, economic, environment and society, students, graduates and students' parents, and employee. Second dimesion, *abd Allah*, is related with how to be a good God servant,

which is increase the piety that manifested in forming Islamic character in employees, students and organizational structure.

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