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ACCOUNTABILITY OF ISLAMIC EDUCATION COSTS AT THE YATI KAMANG MUDIK ISLAMIC BOARDING SCHOOL

Muhammad Arfin*1,Hamdi Abdul Karim2*
[12] Universitas Islam Negeri Sjech M. Djamil Djambek Bukittinggi, Indonesia
EmailCorrespondence: muhammadarfin977@gmail.com, *hamdiabdulkarim@uinbukittinggi.ac.id*

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Abstract

Accountability of costs in Islamic education is a crucial aspect that reflects the moral and spiritual responsibility of educational institution managers to stakeholders, including the community, government, and most importantly, to Allah SWT. In the context of modern education management, transparency and accountability are the main indicators of the success of institutional governance, including in the management of education funds. Islamic education that is sourced from various types of funding hether from government funds, community donations, zakat, infak, waqf, or student contributions requires a transparent, accurate, and accountable financial system. Islamic financial principles such as amanah, justice, and honesty must be the foundation of the entire planning, implementation, and financial reporting process. However, various challenges such as the lack of managerial competence, the absence of sharia financial reporting standards, and the lack of public supervision often hinder the realization of optimal accountability. Therefore, systematic efforts are needed through managerial training, the implementation of sharia-based accounting, and active community involvement in supervision. With good accountability, Islamic education can become a trusted institution and be able to make a real contribution to the development of the character of the people in a sustainable manner.
Keywords: *accountability, Islamic education, financing, transparency, governance*

INTRODUCTION

Education is one of the main pillars in building a developed and competitive nation. Quality education has a broad impact, not only on the individuals who receive education, but also on society and the country as a whole. In recent decades, the education sector has undergone significant transformation, both in terms of curriculum, teaching methods, and in its financing structure. Education costs, whether sourced from the government, educational institutions, or the community, are now one of the issues that are often discussed in various forums, due to budget constraints that are often a major challenge in the education system.

Accountability of education costs is a very important issue to discuss in this context, considering that funds used for education often come from various different sources, be it government, private, or parents of students. Therefore, transparency, accountability, and effective use of the budget are key to ensuring that every fund disbursed in the education sector can provide maximum positive impacts on improving the quality of education itself.

Accountability in this case refers to the responsibility held by the government,

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educational institutions, and other related parties to manage education funds efficiently and effectively, and to be accountable for the use of these funds to the public. Accountable management of education costs will increase public trust in the education system and support the sustainability of education sector development.

However, in its implementation, the issue of accountability of education costs is often faced with various challenges, such as unclear budget allocation, corrupt practices, and an imbalance between education costs and the quality of education received by students. In this case, it is important for each party to ensure that every education-related expenditure is used in a transparent and responsible manner, and in accordance with national education goals.

In many countries, especially developing countries, education is often a sector that receives special attention from the government. The government is responsible for financing education through the state budget allocated for this sector. Therefore, the government has a moral and legal obligation to manage education funds as well as possible. In this case, accountability of education costs is very important to ensure that every fund allocated can be used for the right purpose, namely to improve the quality of education and expand access to education for the entire community.

In Indonesia, for example, the education budget is one of the largest components in the state budget prepared by the government. Based on the 1945 Constitution, the Indonesian government has set an obligation to allocate at least 20% of the state budget for the education sector. However, although the allocation of the education budget has reached a significant figure, there is often a mismatch between the budget disbursed and the results achieved in the quality of education. This shows that accountability in the management of education funds is still a big homework.

Accountability of education costs in the context of the government does not only include transparency in budget allocation, but also in monitoring and evaluating the use of the budget. Therefore, an independent audit system and a clear reporting mechanism are needed to ensure that education funds are used effectively.

The biggest challenge in achieving accountability for education costs is the limited resources available to many developing countries. In Indonesia, although the budget allocation for education has increased, the distribution and utilization of education funds are often uneven. Some more remote areas often have difficulty in accessing the funds that have been allocated, while on the other hand, areas with better infrastructure also face problems in ensuring that the funds received are actually used to improve the quality of education.

In addition, the transparency factor in budget management is also a major issue. Lack of clear information regarding the allocation and use of education budgets can lead to public distrust in the management of education funds. This is often exacerbated by cases of budget misuse or corruption involving individuals responsible for managing these funds. At the educational institution level, many schools or universities face difficulties in planning and managing education costs effectively. At the elementary to secondary school levels, education costs

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RESEARCH METHOD

This study uses a descriptive qualitative approach with the aim of gaining an in-depth understanding of the concept and implementation of cost accountability in Islamic education. This approach was chosen because it is able to describe the phenomenon contextually and comprehensively based on the reality that occurs in the field. The data collection technique was carried out through library research, namely by reviewing various sources of literature such as books, scientific journals, articles, and official documents that are relevant to the topic of accountability and financial management of Islamic education. In addition, in further studies, observations and in-depth interviews can be conducted with managers of Islamic educational institutions, both formal and non-formal, to obtain information on accountability practices that have been implemented. The collected data were analyzed descriptively qualitatively with an emphasis on the interpretation of meaning, compliance with sharia principles, and identification of supporting and inhibiting factors in the implementation of education cost accountability. The results of the analysis are expected to be able to provide practical recommendations for improving financial governance in Islamic educational institutions.

RESULTS AND DISCUSSION

The results of the study show that cost accountability in Islamic education has not been optimally implemented in its entirety, especially in private religious-based educational institutions. Many institutions do not yet have a standard and systematically documented financial reporting system, so that financial transparency and accountability are weak. In fact, in Islam, the principle of accountability is highly emphasized through values such as trustworthiness, honesty, and responsibility.

This condition is generally caused by the lack of understanding and competence of institutional managers regarding financial management, as well as the minimal use of technology in reporting. In addition, public participation in supervising the use of funds is still low, so that social control is weak. On the other hand, several institutions that have implemented a sharia-based accounting system have shown more transparent financial performance and are trusted by the public.

The implementation of Islamic education cost accountability can be improved through managerial training for managers, the application of information technology, and routine financial audits. The active involvement of the community and guardians of students in the supervision process is also an important factor. By strengthening this system, Islamic education will be more trusted and sustainable in carrying out its educational function in a trustworthy and professional manner.

CONCLUSIONS AND SUGGESTIONS

Accountability of education costs is a very important element in managing education funds, especially in order to improve the quality and equity of education in Indonesia. In this context, accountability does not only refer to the obligation to manage the education budget efficiently and transparently, but also includes the responsibility

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to ensure that the available funds are actually used to achieve the established education goals. This is important to prevent waste, misappropriation, and ensure that existing resources are utilized optimally for the benefit of improving the quality of education and equalizing access across all levels of society.

From various studies and expert opinions that have been presented in this paper, it can be concluded that accountability of education costs must involve various parties, including the government, educational institutions, and the community. Implementation of accountability of education costs must begin with transparent, efficient, and well-planned budget management. Budget transparency and open financial reporting are the first steps to ensure that there is no misuse of funds, and to provide confidence to the public that the existing funds are used according to their intended purpose. Continuous monitoring and evaluation of budget use are also very important principles in maintaining accountability of education costs.

In addition, community participation in overseeing the management of education costs is also very necessary. The community, as the main beneficiary of education policies, must be given sufficient access to monitor and provide input regarding the management of education funds. This will strengthen the accountability process and encourage the creation of a fairer and quality education system. Equal access to education is also a very important goal in the management of education funds, where education funds must be able to reach all regions, especially those that are still underdeveloped and marginalized.

The implementation of comprehensive education cost accountability principles will greatly affect the quality of education itself. Education that is managed with good accountability will create public trust in the education system and provide long-term benefits for the development of human resources in this country. Therefore, to achieve this goal, ongoing efforts are needed to manage, supervise, and be accountable for the use of education costs professionally and transparently.

By strengthening accountability in the management of education costs, we can realize higher quality, more equitable, and fair education for all levels of society, without any inequality that is detrimental to certain parties. For this reason, it is important for all parties involved to work together to improve this accountability system, so that education in Indonesia can develop and have a positive impact on the progress of the nation.

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